

Annual Report and Accounts 2022



NSAI

Innovating to shape a safer,
better, more sustainable future





What is a standard? A source of competitive advantage across all sectors

According to ISO (the International Organization for Standardization), standards are the “distilled wisdom of people with expertise in their subject matter”.

(Source: Standards, ISO, [iso.org/standards.html](https://www.iso.org/standards.html), 2023)

A standard is a technical document that serves as a guideline, definition or norm. Its central tenet is consensus about how to:

- make a product
- manage a process
- perform a service
- supply resources.

Across all sectors, standards enhance the quality, safety, efficiency and predictability of products, processes, and services. Adopting standards:

- improves interoperability
- contributes to cost management
- fosters collaboration across industries.

When businesses adopt standards early, it helps them to de-risk decision-making, and informs their research and development efforts. Furthermore, Irish and European enterprise policy recognises that standards offer competitive advantage to all small and medium-sized enterprises (SMEs).

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Introduction: It all comes down to trust

Economies and societies need an underlying level of trust to grow and prosper.

This can be as simple as trusting the clock on our computer tells the correct time or that the 800g loaf of bread we buy in our local supermarket really weighs 800g. Trust can also be more complex. As consumers, we must be able to trust the wiring in electrical items is safe, for example. We need to be confident that seat belts in our cars will work properly if we're in a crash or that pharmaceutical manufacturers have put the right ingredients into our medicines.

To ensure citizens can trust the products and services they buy and use, societies employ standards and metrology (the measurement of things). Standards underpin our way of life. They are a source of competitive advantage, drive economic growth and make global trade possible. Standards also give us safer communities and lead to a more sustainable way of living.

How NSAI enables trust in Ireland

The National Standards Authority of Ireland (NSAI) is the national standards body for Ireland. Reporting to the Minister of Employment Affairs and Retail Business at the Department of Enterprise, Trade and Employment, we are a business improvement partner for Irish enterprise.

Our work affects almost everyone in Ireland. Irish SMEs, multinational businesses, and the public sector have relied on us for over 25 years. And today our clients span 30 countries.

Through our work, we ensure a safer, better and more sustainable future. For over 25 years, we have been providing standardisation, certification and measurement services on behalf of the Irish State, operating under the National Standards Authority of Ireland Act, 1996.

Our catalogue includes over 28,500 standards. They cover every industry, from technology to transport, from food safety to construction, and from agriculture to healthcare. Most are based on international standards. We sit on many European and international standards bodies where we influence and, in some cases, drive the adoption of standards to include the national interest.

The value of standards to Irish business

Not only is NSAI the national custodian of standards and measurements, but we also provide a certification service for conformity assessment. For any business or organisation, achieving certification is hugely beneficial. It can even be game-changing. The independent assessment of a firm's product or service can carry them across the globe.

Some of our certification schemes are mandatory for producers to sell into the European Union. Others are voluntary, but organisations with certified management systems typically perform better in the longer run.



Our mission, vision and values

For NSAI, 2022 was a vital year of development and growth, during which we renewed our mission, vision and values.

To respond to this and to wider changes and challenges, we launched our new Strategic Plan 2022-2026: Innovating to shape a safer, better, and sustainable future.

The core pillars of this plan centre on supporting and enhancing services to all organisations, especially small firms, across four key areas of the economy, reflecting government priorities:

- the built environment
- digital transformation
- climate action
- medtech.

Our mission

NSAI utilises our specialist knowledge and expertise, together with industry best practice, to connect, facilitate, and develop our global business community, while developing innovative solutions, shaping a safer, better, and sustainable future.

Our vision

To be recognised as the partner of choice across our global business landscape in the provision of world-class, technical and expert services that facilitate transformative and sustainable business success.

Our core values

NSAI's renewed core values will underpin and support the mission and vision, shape the culture, and reflect what NSAI truly respects and values. These are:

EXCELLENCE

We take great pride in and promote leading edge competency and resilience in the pursuit of excellence in our work, embracing emerging change and opportunities.

EXPERTISE

In maintaining our forward-looking competencies, we recognise the critical importance of ensuring the continued development and growth of our people.

RESPECT

We recognise that success can only be achieved by respecting the diversity of our staff, customers, and partners. This is ensured by demonstrating an open and engaging approach in all our interactions and fostering an environment that is built on mutual trust.

INTEGRITY

We value integrity and manage impartiality. These are the cornerstones of our activities and are in the forefront of our dealings with all stakeholders.

COLLABORATION

We collaborate across our organisation, with our staff, as well as external partners in an engaging manner to create sustainable value for Ireland across a global landscape.

INNOVATION

We support the need for agility and innovation throughout our processes, systems, and services, achieved through continually challenging the ways of today.

ACCOUNTABILITY

We hold ourselves and each other to account to consistently live our core values in the delivery of our mission, ensuring the highest level of credibility for all stakeholders.

You can download a copy of our Strategic Plan from nsai.ie.

A story of growth: 2022 in numbers

STANDARDS

1,725

NEW STANDARDS
PUBLISHED

*up nearly 30%
compared with 2021*

313,082

STANDARDS VIEWED/
DOWNLOADED

*up almost 50%
on 2021*

196

NEW COMMITTEE
MEMBERS WELCOMED

*twice as many
as in 2021*

475

MEDICAL DEVICE SITE
AUDITS COMPLETED

8,527

MOTOR VEHICLE
PRODUCTS APPROVED

828

CONSTRUCTION
PRODUCTS APPROVED

CERTIFICATION [THROUGH NSAI AND NSAI INC]

3,298

MANAGEMENT SYSTEM
AUDITS COMPLETED

382

NEW MANAGEMENT
SYSTEM CERTIFICATES
ISSUED

308

INSULATION INSTALLERS
REGISTERED

THE SCIENCE OF MEASUREMENT (NATIONAL METROLOGY LABORATORY)

5,300

CALIBRATION CERTIFICATES
ISSUED BY NATIONAL
METROLOGY LABORATORY
(NML) TO OVER 500
COMPANIES

540

RESEARCH DAYS COMPLETED
BY MEASUREMENT SCIENTISTS
FOR EUROPEAN RESEARCH
PROGRAMMES

20

NML IN-PERSON TRAINING
COURSES DELIVERED,
WHICH WERE ATTENDED
BY 60 IRISH COMPANIES

LEGAL METROLOGY

7,984

PREMISES VISITED
ACROSS IRELAND

up 47% on 2021

22,636

TRADE INSTRUMENTS
INSPECTED

up nearly 45% on 2021

*The above figures include taxi
inspections, due to taxi fare
increases introduced in 2022.*



Chairperson and CEO Overview

Why standards matter

As Ireland celebrates 50 years of European Union membership and 30 years of the Single Market, standards, certification and measurement have never been more important for our domestic and international trade.

As a small, open economy, Ireland relies on external demand and international markets for sustainable and continued growth. This is vital to maintain and create jobs across the country.

Standards enable goods and services to move freely around the EU. This makes life easier for everyone. It inspires consumer trust, facilitates cross-border trade and creates new opportunities for businesses.

Supporting global trade and enterprise

At the NSAI, our dedicated team supports EU and global business by innovating for a safer, better, and sustainable future.

In 2022, we marked 25 years since our establishment by launching our Strategic Plan 2022–2026, which is at the core of key government and EU priorities.

As well as our contributions to the Climate Action Plan, Housing for All and the National Digital Strategy, we're increasingly seeing the results of our engagement across government in terms of the value and impact of standards developments. Recently published government strategies* all call out the contribution of standards and standards development in supporting Irish enterprise and research.

Enabling excellence across sectors

NSAI provides essential regulatory services Irish medtech firms need when exporting to Europe and to other jurisdictions accepting the CE mark, for example. In 2022, NSAI Medical Devices approved several high-risk medical devices that are critical for patient safety. NSAI was also recommended to become designated as a notified body under In Vitro Diagnostic Medical Devices Regulation (EU) 2017/746. This happened in early 2023, making us one of only 10 notified bodies in Europe.

Our work in Business Excellence continued to support Ireland's SMEs, especially in critical areas such as cybersecurity. We further developed our capabilities to become a designated Certification Body under the Cybersecurity Act, to help Ireland fulfil its obligations under these new regulations.

To support Housing for All, our Sustainability and Built Environment team continue to certify new types of construction methodologies and techniques. Our Standards team has been creating standards to support the Irish construction industry, in areas such as retrofitting and universal design. Both will help ensure companies can build faster, safer and more sustainably.

Last year, our Standards team continued to help develop standards infrastructure to support climate action at national and international level. Its consultation structures for standardisation evolved for areas such as:

- use of green hydrogen
- the circular economy in construction
- climate adaptation
- supporting the use of alternative fuels.

Improving international standards

NSAI Inc, which serves global clients from its base in the US, had a fruitful 2022. It saw a significant increase in medical device sites and management system certification sites registered across all programmes.

Meanwhile in the UK, NSAI Certification UK successfully passed its assessment audits in 2022 for its work under the UKCA mark for Construction, Measuring Instruments and Non-Automatic Weighing Instruments. It was then granted accreditation in early 2023 by the UK Accreditation Service (UKAS).

Irish exporters can now achieve UKCA marking through NSAI for construction products and place them on the market in England, Scotland and Wales.

Demand rising for metrology services

Our National Metrology Laboratory (NML) experienced significant demand for its calibration services during 2022. Over the year, NML staff completed over 5,000 calibrations of varying complexity for more than 500 businesses across multiple industries. This work has provided essential traceability for Irish industry.

For legal metrology, the division carried out over 22,000 instrument inspections and nearly 8,000 trader visits in 2022. The team tested all taximeter programmes in record time, to support the introduction of the new 2022 taxi fare.

Driving performance and a progressive agenda

NSAI continued to deliver a strong financial performance in 2022. Costs increased faster than revenue, as we invested resources in key priority areas such as:

- Housing for All
- medical devices
- climate action
- our new UK office.

Despite the increased investment, we outperformed our initial financial projections, which reduced the projected government grant requirement by €1.25m.

Our work is globally relevant. It is vital for us to continue to drive a progressive agenda on issues like housing, climate, digital transformation, sustainability and standards for the future.

Our deep appreciation for those we work with

We express our gratitude to the NSAI staff in Ireland, the US and the UK, who continued to show their resilience during 2022. We also thank our board members (and outgoing board members) for their time and commitment.

Moreover, we record our appreciation for our 2,000 committee members and industry experts for their continued commitment to the work of standardisation, which enhanced Ireland's reputation on the world stage.

We also truly appreciate the support of our Ministers in our parent department – the Department of Enterprise, Trade and Employment, and that of the former General Secretary, Dr Orlaigh Quinn, her successor, Declan Hughes, and their colleagues across all divisions. Their ongoing support for the roll-out of NSAI's strategic plan and work in enabling Irish trade and enterprise is very much appreciated.

And finally, in accordance with the provisions of the National Standards Authority of Ireland (NSAI) Act, 1996, on behalf of the board and NSAI, we present the Annual Report for the year ended 31st December 2022.

* Department of Enterprise, Trade and Employment's new Enterprise Policy and Impact 2030 – Research and Innovation Strategy from the Department of Further and Higher Education, Research, Innovation and Science.



James Kennedy
Chairperson



Geraldine Larkin
Chief Executive Officer

Standards: Underpinning our way of life

NSAI is the national standards body for Ireland and the Irish member body for:

- CEN (European Committee for Standardization)
- CENELEC (European Committee for Electrotechnical Standardization)
- ISO (International Organization for Standardization)
- IEC (International Electrotechnical Commission).

NSAI is also a member of ETSI, the European Telecommunications Standards Institute.

Through its national committee structure, involving over 2,000 committee members, NSAI facilitates Irish-based experts and stakeholders to take part in standardisation at all levels.

NSAI experts are actively engaged in standardisation work at European and international level, incorporating the interests of Irish business and society. We also work with and encourage Irish organisations, businesses and experts to engage in standards development. By being involved at the cutting edge of research and standards development, they can benefit from knowledge transfer and innovation.

We work across industry sectors, research and academia to create awareness of the value of standards and their adoption. We also offer a significant national library, incorporating harmonised European and international standards as well as national standards.



In their own words...

"Inputting into Irish and European harmonised standards as an industry expert helps us be part of the process of preparing for change, and that's really valuable."

*Caroline Ashe Brady,
Kore Systems [NSAI client]*

As a provider of bespoke insulation solutions, Kore has contributed to the development of some European construction standards through its membership of the National Insulation Association of Ireland.



Standards 2022 at a glance

Summary 2022

Standards available in NSAI's catalogue increased to

28,000+

313,082

Irish users accessed standards through NSAI's online catalogue

361

new users registered on the NSAI's Your Standards, Your Say portal (a public online platform on which Irish industry and the public can access, comment on and input into draft standards)

1,725

standards published by NSAI

454

standards committee meetings convened

2,046

national committee members



Standards 2022 activities in focus

A strategic priority in Ireland and Europe

For the strategic importance of standards and standards development, 2022 was a crucial year. It saw the publication of:

- NSAI's Strategic Plan 2022–2026
- the overarching European strategy document: An EU Strategy on Standardisation – Setting global standards in support of a resilient, green and digital EU single market.

Since its publication in February 2022, the European standardisation strategy has brought renewed focus to standardisation in Europe, putting it on the agenda of senior policymakers. Leaders in Ireland and the EU increasingly recognise the strategic importance of standards in enabling technological progress and promoting competitiveness.

A new European forum on standardisation

One of the key objectives of the European standardisation strategy was to see the European Commission set up a high-level forum on European standardisation, and this was set up in 2022, with its work officially beginning in January 2023. It aims to enhance the strategic alignment and influence of the European standardisation community for the benefit of Ireland and Europe. Its members include high-level representatives of:

- member states
- European standardisation organisations
- industry
- civil society
- academia.

A senior official from the Department of Enterprise, Trade and Employment and NSAI's CEO were appointed as Ireland's delegates to the forum. Team members from the Standards Division were appointed to the supporting working groups.

An amendment to the European Standardisation Regulation 1025/2012 was also adopted in 2022. It seeks to enhance the role of national standardisation bodies, such as NSAI, in European decision-making. NSAI actively contributed to the European consideration of this amendment and how it would affect standardisation procedures.

Contributing to the NSAI Strategic Plan

The NSAI Strategic Plan 2022–2026 has underpinned all our strategic work to deliver greater value to Irish enterprises.

Members of the Standards Division team lead strategic projects across:

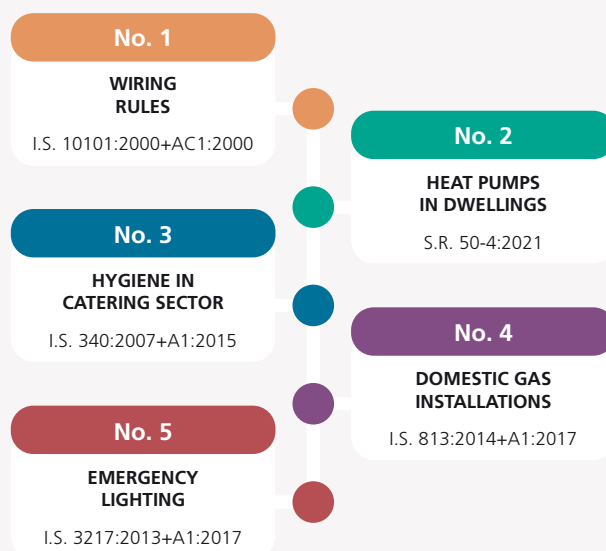
- climate action
- digital
- knowledge transfer
- stakeholder engagement.

New and top-selling standards in 2022

In 2022 and in line with our strategic plan, NSAI Standards Committees developed and published four indigenous standards to meet the needs of Irish industry and society:

- IS 291:2015+A1:2022 – Selection, commissioning, installation, inspection and maintenance of portable fire extinguishers
- IS 342:2022 – Guide to good hygiene practice for the food processing industry in accordance with the Council Directive 93/43/EEC on the hygiene of foodstuffs
- SR 54:2014/A2:2022 – Code of Practice for the Energy Efficient Retrofit of Dwellings
- IS 311:2022 – Verification of certain environmental parameters of solid fuels for space or water heating in individual domestic or licensed premises.

The top-selling Irish standards in 2022 were:



Standards 2022 activities in focus

Climate action and sustainability: our standards activities

NSAI Standards is continually working to address the current and future risks posed by climate change. In 2022, we continued to develop standards infrastructure to support climate action at national and international level. This included evolving our consultation structures for standardisation of:

- the use of green hydrogen
- the circular economy in construction
- climate adaptation
- supporting the use of alternative fuels.

We set up new committees in related areas, including:

- carbon dioxide capture, transportation, and geological storage
- standardisation in the field of biogas produced by anaerobic digestion, gasification from biomass and power to gas from biomass sources.

The scope of committees in relatively well-established fields, such as electrotechnology, marine energy and waste electrical and electronic equipment (WEEE) recycling, also includes work to address climate change. NSAI also committed to monitoring the work of the new European committee, CEN TC 467 Climate Change.

In May 2022, Ireland adopted an international technical specification (TS), ISO TS 14092 Adaptation to climate change — Requirements and guidance on adaptation planning for local governments and communities as a national technical specification (TS). The TS forms part of an overall package of Irish standards local authorities can use to follow best practice on assessing climate change risks. To raise awareness, we ran a direct marketing campaign targeting local authorities in 2022.

Thanks to the work of our Retrofit Committee, an amendment to the well-established guidance on retrofit of existing dwellings, SR 54, was published in 2022. Further related work is planned for 2023.

December saw the publication of IS 311 Verification of certain environmental parameters of solid fuels intended for use in space or water heating in individual domestic or licenced premises. This was developed at the request of the Department of Environment, Community and Local Government to support new requirements set out in the Air Pollution Act, 1987. It expands the range of technical requirements and the range of fuel to which they are applied.

NSAI also contributed to a Met Éireann project to develop specific climate maps and data for use in building design to enhance Ireland's resilience in support of climate change adaptation and the National Adaptation Framework. The research output will inform future work on related standards in construction.

Participants in standards development have benefited from knowledge transfer and innovation by exposure to the emerging standards of the future.



Standards 2022 activities in focus

Digital: our standards activities

We continued to play an active role in the fast-evolving world of information and communications technology, particularly in the development of standards relating to:

- artificial intelligence (AI)
- blockchain
- internet of things (IOT)
- cybersecurity
- e-invoicing
- other areas.

The topic of much debate, AI certainly offers tremendous opportunities to aid society if it's used correctly and with sufficient safeguards. NSAI plays a crucial collaborative role in developing new harmonised European AI standards to support business use of AI. The work of the Top Teams on Standards in AI progressed in 2022. They contributed to reporting to the Department of Enterprise, Trade and Employment (DETE) on the national standards and certification activities needed to underpin legal and ethical obligations around AI.

NSAI continued to provide the convenorship and secretariat to the ISO standards committee for Trustworthiness in AI. Following the publication of the EU AI Act proposal in 2022, NSAI worked closely with DETE to support its contributions to related ongoing EU negotiations. We also actively participated in developing and finalising the Commission's EU AI Standardisation Request.



Supporting national policy and NSAI strategic objectives

Supporting national and EU policy and legislation

In 2022, NSAI increasingly saw the fruits of its engagement across Government in terms of the value and impact of standards development. Government strategies published in 2022* all call out the contribution of standards and standards development to supporting Irish enterprise and research.

NSAI also continued to engage in, and deliver on, national and EU policy and legislative commitments across a range of strategic standards-related areas, including:



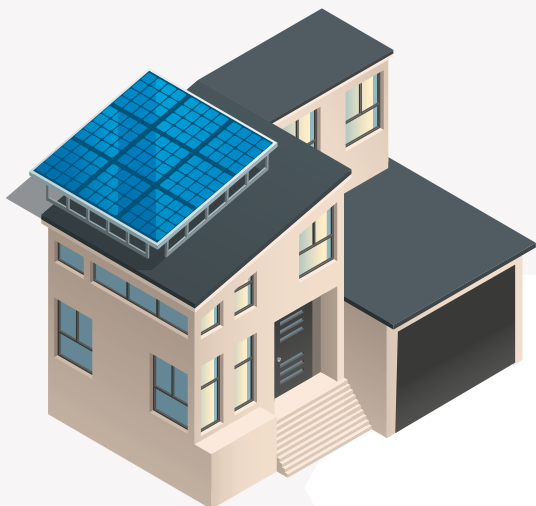
Standards 2022 activities in focus



Recognising innovation in standardisation

We presented the NSAI Innovation Award to two organisations in 2022 to recognise their efforts to use standards and influence standards development to help achieve innovative goals.

1. The GEOFIT Project at the University of Galway, a four-year innovation action project funded by the EU Horizon 2020 programme, which aims to implement an energy-efficient, retrofitting strategy for Europe's existing buildings stock.
2. Enterprise Ireland, for developing an online innovation scorecard, based on the new ISO 56002 Innovation Management System guidance standard, to be used by SMEs, multinational corporations and public sector organisations.



Engaging with stakeholders

NSAI convened multiple events in 2022 to engage with stakeholders to reforge the standards community in the wake of the pandemic. Among others, these included:

- Webinars, including jointly run webinars with key strategic partners on:
 - accessibility standards with the National Disability Authority
 - e-invoicing with the Office of Government Procurement
 - biobanking standards with the Health Research Board
- Education and research community outreach, including:
 - in-person presentations to students at third-level institutions
 - active engagement with SFI Research, Development and Innovation Centres
 - meeting the DCU Elite-S Fellowship Programme, which builds standardisation research expertise in technology
- A return to an in-person Standards Forum, aligned to World Standards Day.

Throughout 2022, NSAI continued to build strong relationships with Government departments as the contact point for the Technical Regulation Information System (TRIS) under EU Directive 2015/1535. This is a notification system of proposed national legislation to avoid technical barriers to trade.

During 2022, NSAI engaged with five departments on 15 complex proposals for national legislation.

* Department of Enterprise, Trade and Employment's new Enterprise Policy and the Department of Further and Higher Education, Research, Innovation and Science Impact 2030 – Research and Innovation Strategy.

Certification: Supporting business needs

NSAI, NSAI Inc and NSAI Certification UK create, maintain, and promote certification schemes for products, services, and processes, with a primary focus on Irish industry.



In their own words...

“NSAI understands the business context here. It wasn’t a cost-based decision for us, but about doing the right thing for our business.”

*Conor Dowling,
ProCloud [NSAI client].*

Securing certification to ISO standards through NSAI has helped ProCloud transform its processes, facilitate better decision-making and reshape its strategic approach.

To support Irish business needs, NSAI offers a diverse range of both accredited [approved by the Irish National Accreditation Board (INAB) and the United Kingdom Accreditation Services (UKAS)] and non-accredited certification schemes.

In the US, the ANSI National Accreditation Board (ANAB) accredits NSAI Inc to offer a range of certification programmes.

By seeking NSAI certification, businesses can show they are run effectively and conform to recognised international standards. The process of achieving and maintaining the certification also helps ensure businesses continually improve.

Product certification (CE marking)

CE marking on a product is the manufacturer’s declaration that it complies with the essential requirements of all applicable EU directives and regulations. CE marking is a legal requirement for placing certain products on the market in the European Union and EEA member states, such as medical devices and some construction products. It is the manufacturer’s responsibility to carry out the conformity assessment, set up the technical file, issue the EU declaration of conformity and affix the CE marking to a product.

However, not all products need third-party conformity assessment. If legally allowed, the manufacturer can self-declare compliance with the essential requirements or relevant harmonised European standards.

NSAI and NSAI Inc offer CE marking to Irish and international companies placing products on the market in EU and EEA member states.

Furthermore, NSAI Inc serves as a critical international location for NSAI’s Medical Device Single Audit Program (MDSAP). This covers medical device regulatory requirements for Australia, Brazil, Canada, Japan and the US.

Certification 2022 at a glance

Summary 2022

3,298

management system audits completed (through NSAI and NSAI Inc)

382

new management system certificates issued

These certification schemes enable businesses to improve their quality, efficiency and resilience, and their ability to go to market, by applying quality, environmental, health and safety management and Excellence Through People standards.

1,000+

training hours provided to Irish SME cloud service providers, through the EU A4CEF Cybersecurity project.

475

medical device site audits completed (through NSAI and NSAI Inc)

828

construction products approved and 308 insulation installers registered (supporting the Government's Housing for All strategy).

Two self-assessment online tools developed and launched, helping SMEs check their readiness for certification.

8,527

motor vehicle products approved

Product certification (UKCA marking)

The UKCA (United Kingdom Conformity Assessment) marking is the product marking used for products being placed on the market in Great Britain (England, Scotland and Wales). It applies to most products for which the CE marking could be used. The UKCA marking is not recognised on the EU market, however, where a CE marking is needed.

In 2023, UKAS granted NSAI Certification UK accreditation for its work under the UKCA mark for Construction, Measuring Instruments and Non-Automatic Weighing Instruments.



Certification 2022 activities in focus

Giving Irish business competitive advantage

NSAI provides certification services when products or production systems must be independently tested, certified or inspected, due to relevant directives and regulations. NSAI is the notified body (NB) under EU legislation for:

- medical devices
- construction products
- measuring instruments.

Businesses seeking conformity assessment must show they have and maintain suitable product and manufacturing control mechanisms to ensure products comply with the appropriate standards.

Management system certification offered by NSAI supports an organisation's knowledge management across the management process, increasing efficiency and reducing risk.

A company or organisation can set up, maintain and approve internal quality processes and other processes using a proven management system certification framework. In fact, management system certification serves as a global benchmark for market access.

Gaining NSAI certification gives companies a competitive advantage in winning new business at home and abroad.

Certification: Business Excellence

In line with NSAI's Strategic Plan 2022-2026, our Business Excellence team developed online supports to help SMEs engage with standards and certification. These include self-assessment tools and modular educational content.

Organisations that want to assess their readiness for certification can find self-assessment tools for ISO 9001 (Quality Management Systems) and ISO 27001 (Information Security Management Systems) on the NSAI website, for example.

Business Excellence also took part in promotional events around information security and cybersecurity, to raise awareness among SMEs, industry and governmental organisations on new developments in these fields. These included:

- Security BSides Dublin 2022
- Cyber Expo and Con Ireland 2022
- IT-SA Expo and Congress Exhibition (Nuremberg, Germany).

Placing digital transformation at the heart of enterprise policy is a key priority for government, as detailed in the White Paper on Enterprise 2022-2030. Organisations' resilience to cyber-attacks is key to both their survival and the trust the public has in them.

NSAI is at the forefront of developing cybersecurity standards and certification, collaborating with international and national partners on this work. Examples include ISO 27001 and A4CEF cybersecurity.

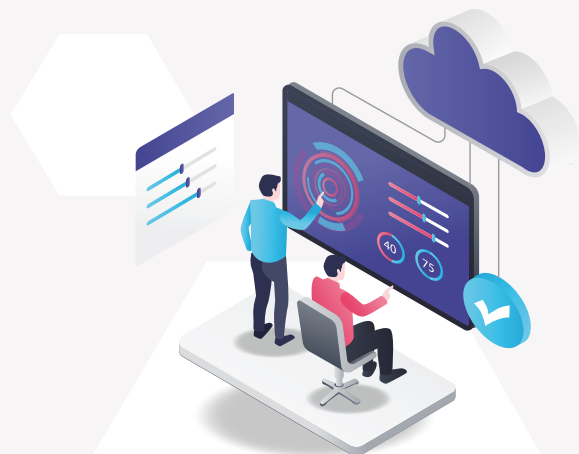
A4CEF Cybersecurity – EU Cloud Services Cybersecurity Certification

Advancing Cybersecurity Certification Capabilities with Cross-border exchange and Enhancing (business) Flows (A4CEF) is an EU project.

As part of it, more than 1,000 training hours have been provided to Irish SME cloud service providers, along with stakeholders at national and EU level. This training covered the latest developments in EU Cloud Services (EUCS) scheme, cybersecurity certification and related topics.

Workshops were part of a cross-border exchange between Ireland, France and Cyprus to share best practices in cloud cybersecurity certification. As a result, process flows that could underpin an IT system implementation have been defined and developed. This will support more efficient EU cybersecurity certification processes.

For EUCS pilot certifications (European Cybersecurity Certification Scheme for Cloud Services), four Irish SMEs have undertaken assessments. These pilot certifications should be completed by mid-2023.



Certification 2022 activities in focus

Summary 2022

Sustainability and built environment certification

Supporting the Government's 'Housing for All' strategy by:

- continuing roll-out of certification scheme in modern methods of construction (MMC), to improve residential construction product assessment processes
- publishing the guide to Agrément Certification for modern methods of construction

approving

828

construction products

registering

308

insulation installers

Certification: Sustainability and Built Environment

The Housing for All plan commits to enhance productivity in construction, which can be achieved by using modern methods of construction (MMC). MMC encompasses modern construction technology and methodologies that improve productivity, particularly off-site construction. It also involves methods such as modular construction panels or light steel framing.

Through our Sustainability and Built Environment team, NSAI is supporting the Government's commitments to ensuring construction materials and standards adhere to:

- UN Sustainable Development Goals
- EU Green Deal objectives
- the Government's emission targets.

NSAI supports the construction and sustainability sector by providing certification under the Construction Products Regulation harmonised rules for the marketing of construction products in the EU.

In 2022, NSAI Certification UK successfully passed its assessment audits for its work under the UKCA mark for Construction, Measuring Instruments and Non-Automatic Weighing Instruments. UKCA marking is becoming a mandatory requirement for Irish companies seeking to access the UK market.

NSAI Certification UK Ltd subsequently achieved accreditation from UKAS (UK Accreditation Service) for its work under the UK Construction Products Regulation in 2023. Irish exporters can achieve UKCA marking through NSAI for construction products and put them on the market in England, Scotland and Wales.



In their own words...

"Agrément certification will be crucial for us because when that pivot happens [to MMC], we will be ahead of the curve with a product that has instantly recognised certification from NSAI."

Gerry McCarthy, Frameform Steel Systems [NSAI client]

Steel frame construction company Frameform finds the certification process hugely beneficial for the opportunity to evaluate all its operations and find where they can be improved.

Certification 2022 activities in focus

Certification in modern methods of construction

Under Housing for All, NSAI offered certifications on the construction stage and sign-off on modern methods of construction (MMC) products, as well as building system installation compliance under building regulations.

In 2022, NSAI also published the guide to Agreement Certification for modern methods of construction, under Housing for All.

NSAI certification ensures certified products are 'proper materials' suitable for their intended use under Irish site conditions, in line with the Building Regulations 1997 to 2019.

The emphasis on quality control ensures firms comply with established standards and provide reliable and precise building materials to the construction industry. NSAI has worked with Ireland's leading Manufacturer offsite so their products can be certified to comply with Irish building regulations.

Certification: Medical devices

Ireland is certainly a medtech success story. A global hub for the sector, Ireland is now the second-largest exporter of medtech products in Europe.

In fact, Ireland is home to around 450 medtech companies, 250 of which are multinationals, including 14 of the world's top 15 medtech companies. About 200 others are Irish-owned – these companies employ one in five of those working in the sector.

Medical devices are subject to strict regulations and standards in Europe to ensure their safety and effectiveness. Notified Bodies are the expert third-party organisations that assess medical devices.



As a Notified Body, NSAI plays a vital role in regulating medical devices in Europe and their access to the market. We offer a broad range of services relating to quality management system certifications and product certification to medical device manufacturers.

The medical device landscape in the EU is in the process of a paradigm shift – from the old directives to the new regulations – the MDR 2017/745 and the IVDR 2017/746.

This has been a challenge for manufacturers and Notified Bodies alike. By achieving designation under the new regulations, NSAI is among a few third-party organisations that are vital to the European framework supplying compliant medical devices to Irish and European patients.

The extent of medical device approvals

Since receiving MDR designation in February 2020, NSAI has approved devices across all risk classifications, ranging from class I (sterile and measuring) to the highly complex class III devices, incorporating medicinal substances.

Unlike certificates in other industries, each medical device certificate can be issued for single or multiple devices. The 14 medical device certificates we issued in 2022 cover multiple device types and allow millions of devices to be used across Ireland and the EU. These approvals encompass:

- clinical functions
- biocompatibility
- engineering
- software
- tissue of animal origin
- a myriad of sterilisation processes.

The notified body opinions (NBOp) process is a juncture where medical devices meet pharmaceuticals. New to notified bodies, this complex process requires collaboration across disciplines, within NSAI, with the pharmaceutical company and with the European Medicines Agency (EMA).

Medical Device Regulation (MDR)

With the release of the Medical Device Regulation (MDR) 2017/745, the EU issued the first new guidance governing medical devices regulations in more than 20 years.

Since receiving MDR designation in February 2020, NSAI continues to be the only Irish-headquartered notified body. Given the complexity of the new regulation and the relatively low numbers of designated notified bodies, the access to market that NSAI gives its clients is essential.

Certification 2022 activities in focus

Summary 2022

Medical Devices Certification

14

Medical Device Regulation (MDR) certificates issued

21

substantial changes approved

Completed all notified body In-Vitro Device Regulation (IVDR) application requirements and received HPRA recommendation for IVDR designation.

3

notified body opinions (NBOp) issued

475

medical device site audits completed (through NSAI and NSAI Inc)

NSAI plays an intrinsic role in ensuring life-changing medical devices are available to patients in Ireland and across the EU.

Of note in 2022, NSAI issued:

- Certification to EN ISO 13485 and MDSAP to US-headquartered Hollister, located in Ballina, Co Mayo, which employs over 900 people and produces over 90 million catheters annually
 - Five products achieved CE mark approval to the MDR
- Certification to EN ISO 13485 to US-headquartered BD, located in Drogheda, Co Louth, which employs over 240 people.
 - Class III, PosiFlush device certified by NSAI under EU MDR, supporting the supply of millions of devices to the EU annually
- Two notified body opinions (NBOp) for Teva Pharmaceuticals, located in Waterford, Ireland
 - These essential documents support Teva's development of combination medical devices
 - In parallel, two digital health products are in review for CE mark approval and the Cambridge, US location has been certified to EN ISO 13485.

- A notified body opinion (NBOp) for Tolmar International, along with its US affiliated companies. This is a fully integrated pharmaceutical company focused on the innovative development, manufacturing and commercialisation of specialty pharmaceuticals.
 - NBOp used to support a new combination drug device approval with European health authorities – device due for launch globally in July 2023 delivering benefits to millions of patients.

In Vitro Diagnostic Device Regulation – IVDR

The In Vitro Diagnostic Regulation (IVDR) 2017/746 is the second transformative element of the European medical device landscape. It governs an entire branch of medical devices such as blood and cancer tests and genetic testing. Compared with the Medical Device Regulation (MDR), significantly fewer notified bodies are designated to this regulation.

Ensuring IVD manufacturers transition to the IVDR is essential for the continuity of the healthcare landscape in Europe.

Designation takes multiple years to complete. In 2022, NSAI completed all notified body IVDR application requirements and received a positive Health Products Regulatory Authority (HPRA) recommendation for IVDR designation.

Certification 2022 activities in focus

NSAI's designation status was confirmed in early 2023, making NSAI one of 10 notified bodies in Europe under IVDR. Our on-going investment and commitment places NSAI among an elite group of notified bodies, allowing NSAI to continue supporting the medtech sector in Ireland and the EU

For countries such as the US, Canada, Japan, Australia and Brazil, NSAI Inc serves as a critical international location for NSAI's Medical Device Single Audit Program (MDSAP). This covers the medical device regulatory requirements for those countries.



In their own words...

"The MDR (Medical Devices Regulation) is a lot to take in, but the forms NSAI has developed guide you quite well through the process of getting CE marking certification."

*John O'Dea, Palliare
[NSAI client]*

Medtech firm Palliare appreciated the forms and templates supplied by NSAI as it undertook the certification process for CE marking under the Medical Devices Regulation.

Certification: Automotive, market and regulatory support

Road safety

When vehicles such as ambulances, refrigerated trucks, cement lorries, tractors and trailers are first registered, they must comply with all EU safety and environmental requirements before they can go into service and drive on national roads.

Vehicle components, such as seatbelts, sat nav devices and reversing cameras in cars, must also be approved before manufacturers can sell them into the EU.

NSAI is the designated approval authority for both the EC and UN-ECE motor vehicle type approval schemes in Ireland. These schemes ensure vehicles comply with all EU safety, environmental and conformity of production requirements.

Food safety

NSAI is the only Irish-headquartered certification body for FSSC 22000, an ISO-based certification scheme for food safety management systems. It supports Irish food firms across the entire supply chain as they work to achieve certification, including:

- packaging companies
- storage and distribution companies
- manufacturers.

Market and regulatory support

Certification schemes were offered to support implementation of National and EU regulations.

European (EC) type approval

Technical harmonisation in the EU is based on the Whole Vehicle Type-Approval System (WVTA). Under the WVTA, a manufacturer can get certification for a vehicle type in one EU country (such as from NSAI in Ireland) and then market it EU-wide without the need for further tests. This significantly contributes to having a single market in automotive products.

Certification 2022 activities in focus

Summary 2022

Automotive, market and regulatory support

Automotive

8,527

motor vehicle approvals issued

3,944

related to EU/UN approvals of vehicles, systems and components

4,583

related to national approvals, covering individual vehicle approvals (IVAs) and national small series type approvals

Food safety

13

companies certified to FSSC22000/ISO22000, an ISO-based certification scheme for food safety management systems

Companies that were certified included Irish SMEs and multinationals, such as ingredient manufacturers, logistics providers and warehouse operators.

Automotive in-service conformity annual report

Automotive type approval is the process applied by national authorities to certify that a vehicle model meets all EU safety, environmental and conformity of production requirements before it can be placed on the EU market. Type approval helps remove barriers to trade for manufacturers and ensures new vehicles are made to prescribed safety and environmental standards.

NSAI is the granting type approval authority (GTAA) and published its annual report on the results of the in-service conformity checks in 2022.

Food Safety System Certification 22000 (FSSC 22000)

To achieve certification to FSSC 22000, a company must have its food safety practices designed, documented, implemented, and managed to maintain reliable processes and conditions for producing safe food. An NSAI team of experienced, Irish-based auditors then audits this system and facilities, leading to the issue of a three-year certificate.



Certification 2022 activities in focus

Certification: NSAI in the UK

Set up in 2021 in response to the UK's decision to leave the EU, NSAI Certification UK Ltd enables trade between Irish and UK companies. This wholly owned subsidiary of NSAI supports the Irish construction and metrology sectors by giving certification under various UK regulations for marketing these products in the UK. This ensures Irish companies can continue to trade there, post-Brexit.

In 2022, registration audits for UKCA marking for NSAI Certification UK schemes were successfully passed for Construction Products, Non-Automatic Weighing Instruments and Measuring Instruments.



In their own words...

"Customer safety must be at the heart of all food businesses. A food business that achieves FSSC 22000 certification will benefit from it. It doesn't matter what part of the food supply chain they are at."
Ray Bowe, Musgrave Group [NSAI client]

With certification to FSSC 22000 through NSAI, Musgrave can achieve its overarching goal of ensuring that consumers can trust in the safety and quality of food they buy.

NSAI Certification UK was then granted accreditation in early 2023 by the UK Accreditation Service (UKAS). This means Irish exporters can now achieve UKCA marking through NSAI for construction products, and put them on the market in England, Scotland and Wales.

NSAI Certification UK has also applied for accreditation in the UK to offer UKCA marking to Irish medical device manufacturers.

Certification: NSAI Inc

Using an international network of experts, NSAI Inc, a wholly owned subsidiary of NSAI, offers a global service.

Working with clients in over 30 countries, NSAI Inc offers a full range of services relating to management system standards and medical device certification programmes for US and international companies.

Its primary aim is to enable Irish and international companies access certifications schemes in Irish, European and US markets.

NSAI Inc is accredited by ANAB (ANSI National Accreditation Board) to offer a range of certification programmes, with a strategic focus to support Irish industry. These include:

- ISO 9001 – Quality Management Systems
- ISO 45001 – Health and Safety Management Systems
- ISO 14001 – Environmental Management
- ISO 27001 – Information Security Management
- ISO 50001 – Energy Management
- R2 – Responsible Recycling (Electronics)
- AS9100/9120 – Aerospace Management Systems
- TL 9000 – Telecom Management Systems

NSAI Inc also serves as a critical location for:

- NSAI's Medical Device Single Audit Program (MDSAP)
- Notified Body CE Marking services
- accreditation for ISO 13485 Management System Certification services.

MDSAP allows the conduct of a single regulatory audit of a medical device manufacturer's quality management system to satisfy the requirements of multiple regulatory jurisdictions. Auditing organisations, such as NSAI Inc, are authorised by participating regulatory authorities to audit under MDSAP requirements. In this way, medical device manufacturers can be audited once for compliance in Australia, Brazil, Canada, Japan and the United States.



In their own words...

"Many companies fear their used electronics and devices could end up in overseas landfills, and that can happen. R2 certification, along with other standards, gives our customers the element of trust they need."

*Chris O'Neill,
Wisetek [NSAI client]*

R2 Responsible Recycling and certification to ISO standards through NSAI Inc is invaluable for Wisetek when it comes to proving its commitment to sustainable recycling.



The National Metrology Laboratory

Metrology is the science of measurement and, as the custodians of measurement in Ireland, the National Metrology Laboratory (NML) in Dublin is Ireland's national metrology institute.

Science, commerce, government, education and law all demand accurate, dependable, and consistent measurement standards. These must be traceable to the International Systems of Units (SI), the world's accepted measurement system.



In their own words...

"We know the NML (National Metrology Laboratory) is working to international standards so we have full confidence in their work. Its expertise and knowledge base has been beneficial to us in so many ways."

Tom Holmes, Medical Supply Company [NSAI client]

NSAI's National Metrology Laboratory provides Medical Supply Co with crucial calibration services as well as vital technical expertise, ultimately helping to guarantee patient safety for its clients.

In metrology, a measurement standard is an object, system, instrument or artefact that bears a defined relationship to a unit of measurement of a physical quantity.

The measurement standard is used to specify a unit such as:

- what is a kilogram?
- how long is a metre?
- what is the duration of a second?

An agreed measurement standard for a particular unit is essential to:

- support precision measurements in industry
- ensure fair trade transactions for the public
- underpin consistent and accurate health diagnosis and treatment.

Part of NML's core responsibility lies in establishing, maintaining, and developing national standards for physical units, as well as disseminating them to Irish users, particularly those in the manufacturing and pharmaceutical industries.

Why we need measurement science

Measurement science is vital for facilitating commerce, fostering innovation, and ensuring that citizens are protected. It plays a critical role in ensuring that we have economic growth in an environment that is safe and secure, while also supporting the technical measurement needs of global concerns, such as climate change.

NML 2022 at a glance

Summary

NML

14

national measurement standards maintained

5,300

calibration certificates issued to 500+ companies

540

research days completed by measurement scientists

2

scientific research papers co-authored on magnetic measurements and electrical impedance measurement

20

training courses to 70+ participants from 60 different organisations (once in-person courses restarted in August 2022)

Participation in

4

European Metrology Programmes for Innovation and Research (EMPIR) research projects

NML's measurement standards are the most accurate representations of SI units available in Ireland. They serve as a bridge between measurement results and SI units for physical quantities such as:

- mass
- length
- temperature
- humidity
- pressure
- voltage
- resistance
- capacitance
- pressure
- force
- torque
- frequency
- time intervals
- sound levels.

In accordance with ISO 17025, NML disseminates these measurement standards through a comprehensive variety of calibration services. NML also offers services such as training, proficiency testing, and consulting. It also performs collaborative research in the field of metrology.

Managing the national timescale [UTC (NSAI)]

Coordinated Universal Time (or UTC) is the standard time system of the world. It is the standard by which the world regulates clocks and time, and it replaces the previous standard – Greenwich Mean Time (GMT).

UTC is determined by a series of highly accurate caesium time standards maintained by metrology institutes worldwide, including Ireland's Metrology Institute at the NML.

As contributors to this global timescale, the Time and Frequency Laboratory in NML partnered with two Irish companies in 2022, Timing Solutions and Data Edge. This was to facilitate the distribution of the internationally recognised timescale of UTC (NSAI) over the internet to businesses and organisations in Ireland that depend on accurate time measurement. As a result, these organisations have benefitted from using time directly traceable to UTC.

Throughout 2022, stability and accuracy testing of the distributed NML timescale took place at various sites, leading to the formation of a National Timing Grid of Ireland (NTG).

Five large companies have signed up to contribute their caesium clock data to the NTG. The required instrumentation for contribution to the NTG is being deployed at their facilities during 2023.

NML 2022 activities in focus

NML research involvement

Research continues to be a core component of NML's work. We participated in several EU EMPIR research projects during 2022, including:

- adOSSIG, which is developing an infrastructure for improved and harmonised metrological checks of blood-pressure measurements in Europe. This aims to eliminate the risk of imprecision in devices used to measure blood pressure by developing an advanced oscillometric signal generator (aOSG)
- RealMass, which aims to improve the realisation of the mass scale and develop software for the dissemination of the national kilogram
- TRaMM, a project to extend the capability of performing traceable magnetic measurements, in co-operation with Trinity College Dublin.



NML continued its work as partners in these international research projects:

- LegalEVcharge, which aims to develop a practical legal metrology framework for electrical vehicle charging stations
- Mathmet, which aims to improve the quality, efficiency and dissemination of measurement uncertainty training (a collaborative project with 15 other partners from European national metrology institutes).



'Measurement uncertainty' is the parameter universally used to indicate the quality of a measurement result and is central to all measurement activities. NML is an active partner in the Measurement Uncertainty Training project run by Mathmet, the European Metrology Network for Mathematics and Statistics.

This activity seeks to improve the quality, efficiency and dissemination of measurement uncertainty training and is based on a broad consortium.

Facilitating capacity building among European laboratories

NSAI is an active member of the European metrology network, EURAMET. One of the network's core objectives is to support the development of its member national metrology institutes (NMIs). NSAI acts as the convenor of the Capacity Building Working Group, which incorporates over 20 European NMIs Europe.



NML 2022 activities in focus

Outreach and education

The NML plays a crucial role in championing measurement and advocating for good measurement practices. Through its outreach and education activities, the NML actively engages with many stakeholder groups. Our 2022 outreach and education activity included:

- **Training courses**

In 2022, NML conducted 20 training courses, benefiting over 70 participants from 60 different organisations. These courses provided valuable knowledge and skills in metrology, contributing to the advancement of accurate measurement practices.

- **Hosting DCU INTRA students**

NML hosted two DCU INTRA students during their summer placement. These students got to engage in calibration work and science-based projects in the laboratory, gaining valuable practical experience.

- **Hosting a graduate placement student**

A graduate placement student joined us in 2022, undertaking research and calibration work while also participating in metrology-related training. They gained valuable insights and contributed to the ongoing development of measurement techniques.

- **Hosting transition year students**

We offered placements to transition year students, giving them hands-on experience in work and science-based projects. This initiative aimed to inspire young minds and promote an understanding of the significance of accurate measurements.

- **Assisting test and calibration laboratories**

We supported test and calibration laboratories by validating their competence and calibration/testing capabilities by providing a proficiency testing scheme. In 2022, the laboratory delivered 18 proficiency tests for 14 companies, ensuring the accuracy and reliability of their measurement practices.

- **Collaboration with universities**

NML actively collaborated with Munster Technological University and Technological University Dublin. This collaboration involved lectures to physics students, and providing topics and supervision for fourth-year student projects. By engaging with the academic community, the laboratory helps advance metrology education and fosters a culture of accurate measurement practices.



Legal Metrology

Legal metrology is the application of legal requirements to measurements and measuring instruments.

Legal Metrology 2022 at a glance

Summary

Legal Metrology Service

22,636

instruments inspected by LM inspectors in 2022, at 7,984 sites

LM inspectors completed a flow scale inspection campaign in the fisheries sector for pelagic fish in Q1 2022

35,423

instruments verified by NSAI authorised verifiers, to support the use of compliant instruments by companies

LMS conducted out-of-hours inspections throughout the year, with a focus on licenced premises and taximeters

14,957

taximeters were verified by our authorised verifier, Applus, during Q4 2022, to ensure compliance with the new maximum fare order for taxis, which came into effect on 1st September 2022

172

warning notices issued per 1,000 inspections

It's easy to forget measurements are a big part of our day-to-day lives. Consumers engage in frequent transactions that must be accurately measured so we know we get what we pay for. For example, we must measure:

- how much petrol or diesel we put into our cars
- distance travelled and time taken to calculate our taxi fares
- weights of pre-packaged goods in supermarkets.

The Legal Metrology Service (LMS) team in NSAI continued to carry out regulatory functions throughout 2022, under metrology legislation, which includes the Metrology Acts of 1980 to 2017.

We are responsible for upholding and enforcing both accuracy and transparency in trade measures. We achieve this through inspection, certification of measures and measuring equipment that is used for trade.

LMS and Trading Standards Northern Ireland signed a joint Memorandum of Understanding in September 2022, to support market surveillance and packaged goods' inspections, post-Brexit.

WELMEC is the representative organisation of national legal metrology authorities in Europe, harmonising the practices of legal metrology and promoting their effective use. As a member of WELMEC, we attended several working group meetings throughout 2022.

Collaborating on vital research

Reflecting emerging technologies, new directives and changing consumer habits, LMS was involved in several key research projects, working closely with EU colleagues to explore new processes and methodologies. These included:

- a non-automatic weighing project in the pharmaceutical sector, involving eight European countries, which was project managed by LMS
- liquid fuel dispenser project
- multi-dimensional measuring instruments used by logistics providers
- fisheries project with a focus on the weighing systems used by processors around Europe.

LMS also participated in an EU data analysis project with a focus on using artificial intelligence to monitor compliance of instruments available for sale through online platforms. The findings from this project will form the basis for future compliance activity.

Two cloud-based databases, which were introduced in 2022, have resulted in enhanced scheduling and risk-based approach to inspections by LMS. Staff training continued in 2022 to ensure we have the competencies needed to support our legal responsibilities.



In their own words...

“People can see that if we’re working on legal metrology for the NSAI, we must be operating to a high standard. It really makes our standing in the industry stronger.”

Conor Hickey, Hickey Metering

As an Authorised Verifier, Hickey Metering has a vital role to play in NSAI Legal Metrology’s verification and compliance service.



Environmental sustainability, social responsibility and governance

NSAI is committed to operating as a responsible business and contributing to sustainable development. As a national standards authority, we play a critical role in promoting quality and safety in Irish industry. We recognise our operations affect the environment, society and the economy. This environmental, social and governance (ESG) policy outlines our commitments and approach to addressing environmental, social, and governance issues.

Environmental sustainability

NSAI recognises the range of environmental challenges our planet faces, including climate change, pollution, and resource depletion. To contribute to a sustainable future, we're dedicated to minimising our impact on the environment by:

- **Reducing our carbon footprint**
We actively work to reduce our greenhouse gas emissions by implementing energy-saving measures, promoting renewable energy sources, and investing in energy-efficient technologies. We're reducing energy consumption in our facilities and encouraging alternative transport methods for employees.
- **Minimising waste**
We follow the principles of reduce, reuse, and recycle to minimise waste generation. Additionally, we ensure the safe disposal of hazardous waste. These efforts involve minimising paper consumption, recycling office waste, and promoting responsible e-waste disposal.
- **Sustainable procurement**
We prioritise environmentally sustainable products and services to reduce our overall environmental impact. This includes purchasing energy-efficient office equipment and sourcing environmentally responsible products and services.
- **Collaborative approach**
NSAI values collaboration with stakeholders, customers, suppliers, and partners. Together, we identify and manage environmental risks and impacts. We continuously review our environmental performance and keep stakeholders informed about our progress, initiatives, and objectives.

Social responsibility

NSAI is deeply committed to promoting social responsibility and upholding human rights. We acknowledge the influence our business operations have on society and strive to align them with our values. Our social responsibility initiatives include:

- Promoting diversity and inclusion
We foster a workplace culture that promotes diversity, equity, and inclusion. We treat all employees with dignity and respect, and offer equal opportunities regardless of race, gender, religion, sexual orientation, or any other protected characteristic. We prioritise employee wellness and create an environment that supports their wellbeing.
- Ensuring health and safety
We prioritise providing a safe and healthy work environment for our employees, customers, and visitors. This includes:
 - implementing and maintaining a health and safety management system that adheres to international standards
 - providing training and resources for safe working practices
 - conducting regular risk assessments to mitigate potential hazards.

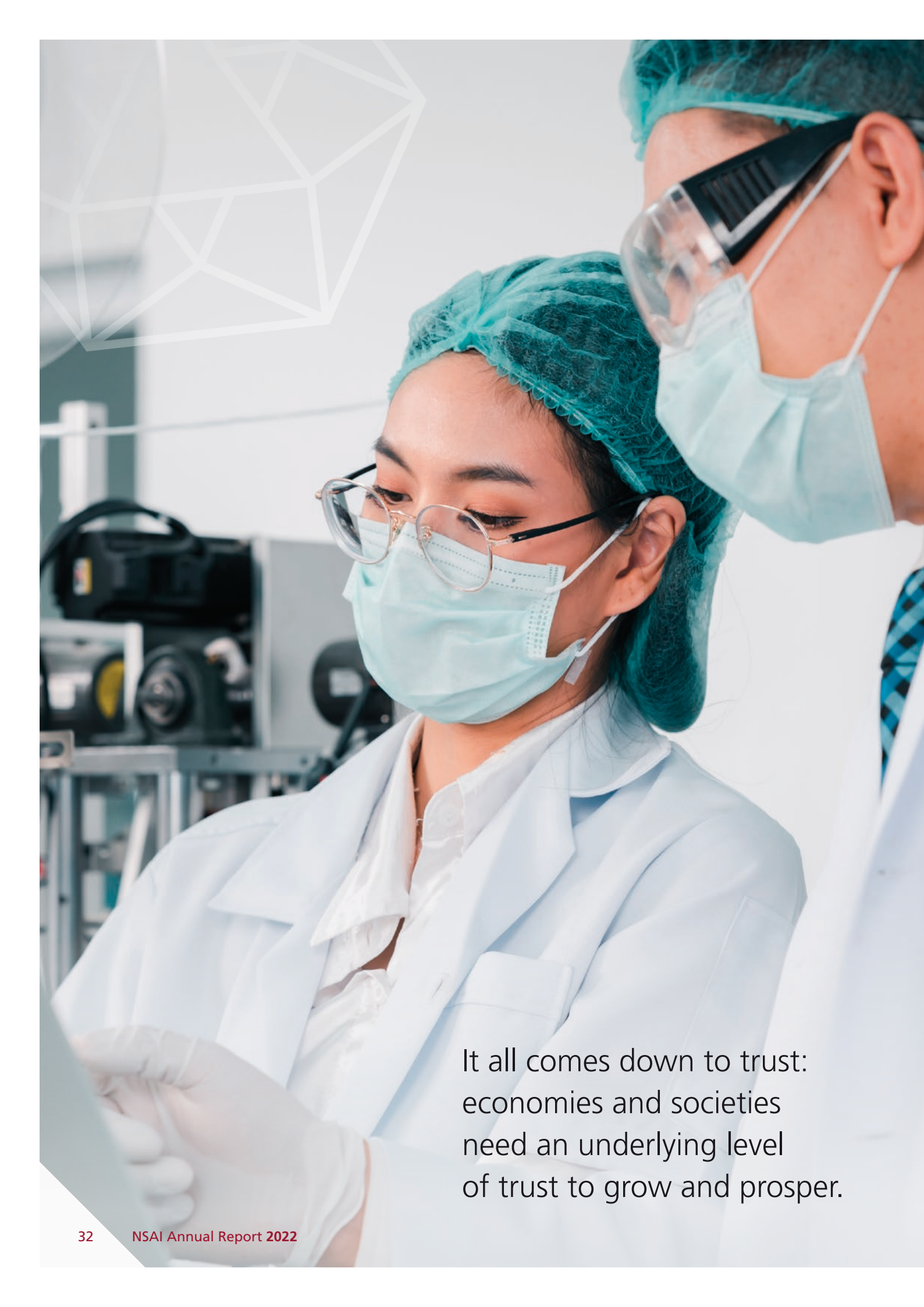
- Engaging with communities
We actively engage with our local communities to understand their needs and support their development. This involvement includes:
 - supporting community and educational initiatives
 - contributing to local charities and causes
 - participating in community events and activities.
- Human rights
We respect human rights in all our operations, including those of our employees, suppliers, and customers. We adhere to international labour standards, promote fair and safe working conditions, and respect the rights of workers to organise and bargain collectively.
- Ethical conduct
NSAI maintains high ethical standards and fosters a culture of integrity. We conduct our business transparently and with integrity, strictly prohibiting any form of corruption or unethical behaviour.

Governance

NSAI complies with the Code of Governance for State Bodies, with a particular focus on achieving:

- High ethical standards – we conduct our business with integrity and transparency, strictly opposing any form of corruption or unethical behaviour
- Diverse board composition – we ensure our board of directors comprises individuals with diverse backgrounds and expertise.



A female scientist with dark hair, wearing a light blue surgical cap, glasses, and a light blue surgical mask, is focused on her work in a laboratory. She is wearing a white lab coat over a white collared shirt and white gloves. In the background, a male colleague is partially visible, also wearing a surgical cap, safety goggles, and a surgical mask. The laboratory setting includes various pieces of equipment and a clean, professional environment. A faint geometric pattern is visible in the upper left corner of the image.

It all comes down to trust:
economies and societies
need an underlying level
of trust to grow and prosper.

Governance statement and board members' report

The National Standards Authority of Ireland (NSAI) was established on 14 April 1997 under Section 6 of the National Standards Authority of Ireland Act, 1996.

NSAI's delivers metrology, standardisation, and conformity assessment services in accordance with the functions in the following primary Acts:

- National Standards Authority Act 1996;
- Metrology Act 1996;
- Packaged Goods (Quantity Control) Act 1980;
- Legal Metrology (Measuring Instruments) Act 2017.

The NSAI is a Public Benefit Entity (PBE) operating under the aegis of the Minister for Enterprise, Trade and Employment who is empowered to; provide funds to the NSAI to enable it to discharge its obligations; to issue general policy directives; and to seek information on the NSAI's activities.

Governance

The Board is accountable to the Minister of State at the Department of Enterprise, Trade and Employment with responsibility for Business, Employment and Retail and is responsible for ensuring good governance. The Board performs this task by setting strategic objectives and targets and taking strategic decisions on key business issues.

The day-to-day management and control of NSAI is the responsibility of the Chief Executive Officer (CEO) and the executive management team. The CEO and the management team implement the broad approved strategic direction and ensures that Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and the management.

The Authority operates in accordance with the Code of Practice for the Governance of State Bodies 2016 (the Code) and updates as issued by the Department of Public Expenditure and Reform (DPER).

Board Structure

The Minister appoints the Members, in accordance with the provisions of the NSAI Act 1996, from among those interests involved in the process of standardisation and certification of commodities, processes and practices, without any single interest predominating.

The Board comprises thirteen members; a Chairperson and 11 Members, all of whom are appointed by the Minister of State at the Department of Business, Enterprise and Innovation with responsibility for Business, Employment and Retail. The Chief Executive Officer is an ex-officio member for the term of her contract.

Members are appointed to the Board annually, following the retirement of the three longest serving Members on the anniversary of the NSAI establishment day.

Board Responsibilities

The role and responsibilities of the Board are set out in the NSAI Governance Manual which also contain the matters specifically reserved for Board decision.

Items on the Board agenda include:

- Declaration of interests
- Strategic oversight and direction
- Financial management and reporting
- Key Performance Indicators
- Risk Management
- Corporate Governance
- Sub-committee reports, and
- Matters Reserved to the Board.

The Board is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Authority including the wholly owned subsidiaries, NSAI Inc. and NSAI Certification UK Ltd.

In accordance with the NSAI Act 1996, First Schedule Paragraph 8(2), NSAI is required to keep, in such form as may be approved of by the Minister for Enterprise, Trade and Employment, with the consent of the Minister for Finance, all proper and usual accounts of money received and expended by it and to keep in such form as aforesaid all special accounts as the Minister for Enterprise, Trade and Employment may from time to time direct.

In preparing the financial statements, the NSAI is required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- disclose and explain any material departures from applicable accounting standards
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the NSAI will continue in operation.

The Board considers that the financial statements of NSAI give a true and fair view of the financial performance and the financial position of NSAI at 31 December 2022.

The Board is also responsible for:

- safeguarding assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
- Approving the strategic plan and annual budgets.
- Evaluating the performance of NSAI, by reference to KPI reporting and financial management reports to the Board.

The Board convened 6 meetings in 2022 and the schedule of attendance at the Board and Committee meetings for 2022 is set out below, including the fees and expenses paid to each member in the year.

Board Fees and Expenses

Board Members fees are discharged in accordance with the Warrant of Appointment. Expenses are processed at the rates and subject to the regulations appropriate to Civil Servants of the highest grade.

Board Effectiveness and Evaluation

The Board undertook an internal Board Effectiveness Review in December 2021 which was reviewed and adopted by the Board in February 2022.

Committees of the Board

The Board has established three committees. The Members of the Committee during 2022 are detailed in the Schedule of Members Meeting Attendance, Fees and Expenses.

Audit and Risk Committee (ARC)

The ARC is a core component of governance and of the systems of internal controls implemented by the Board. The role of the ARC is to support the Board in relation to its responsibilities for the control environment, risk management, financial reporting, and associated assurances. The Committee ensures that the internal control systems including audit activities are independently monitored. The ARC reports to the Board after each meeting, and formally in an annual report to the Board.

The Committee operates under terms of reference approved by the Board and convened five meetings in 2022. Management attend on request of the committee and the ARC Members meet with the auditors annually in the absence of management.

Nominations Committee

The role of the Nominations Committee is to review and make recommendations to the Board regarding appointments and succession planning considering skills and competencies required by the Board in the context of the strategy, challenges, and opportunities of the NSAI.

In the absence of the Chief Executive, the committee also supports the Boards requirements for appointment and performance of the Chief Executive. The Committee operates under terms of reference approved by the Board and convened two meetings in 2022.

Governance Committee

The role of the Governance Committee oversight and development of corporate governance to ensure NSAI complies with the Code of Practice for the Governance of State Bodies. The Committee review and recommend for Board approval corporate governance guidelines for Board approval. The Committee operates under terms of reference approved by the Board and convened two meeting in 2022.

NSAI Inc.

NSAI Inc. was established in New Hampshire, USA on 1 July 1997, as a not-for-profit corporation, wholly-owned by the NSAI, for the purpose of distribution and dissemination of information on current and proposed Irish and EU standards, the provision of technical reviews and evaluation of products, processes and practices and certification for conformity to EU, Irish and International standards. The US entity complies with the requirements of US federal and state regulations.

The subsidiary is subjected to the specific management and procedural controls approved by the Board of NSAI Inc. and are included within these overall statements of compliance and effectiveness of controls. Three members of the NSAI Inc. Board are members of the NSAI Board.

The NSAI Inc. Board operates in accordance with governance procedures approved by the Board and convened 4 meetings in 2022.

Meetings Attended

Ms V Bowens <i>Chairperson retired 14 April 2022</i>	1
Ms A Gleeson <i>Chairperson appointed 27 July 2022</i>	3
Mr P Devereaux	3
Ms G Larkin <i>Chief Executive</i>	4
Mr K Mullaney	4

NSAI Certification UK Ltd.

NSAI Certification UK Ltd. was established on 15 July 2021, as a company limited by shares, wholly-owned by the NSAI, for the purpose of providing UKCA marking to Irish businesses accessing the UK market, initially for Construction and Medical Devices products.

The NSAI UK Board operates in accordance with a Memorandum of Understanding approved by the Board and convened 1 meeting in 2022.

Meetings Attended

Mr J Kennedy <i>Chairperson</i>	1
Mr W Egerton	1
Mr C Verdon	1
Ms G Larkin	1

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the NSAI has complied with the requirements of the Code of Practice for the Governance of State Bodies 2016 and addendums ("the Code"), as published by the Department of Public Expenditure and Reform. Following a review of the Authorities compliance with the Code and its Assurance Framework the Members are satisfied that the disclosure requirements of the Code have been fully discharged within the notes to the Financial Statements including:

- Travel and Subsistence Expenditure – Note 3
- Consultancy – Note 3
- Hospitality – Note 3
- Employee's benefits breakdown – Note 3

Key Personnel Changes

Mr. P. Bracken Board Secretary retired on the 5th August 2022.

Statement on Internal Controls

A comprehensive Statement on Internal Control is included with the Financial Statements.

Legal Costs and Settlements

NSAI made two legal settlements relating to a WRC claim in 2022 and a GDPR case which took place in 2021 but for which the settlement was made in 2022.

Legal fees are disclosed under Legal Costs and Settlements costs in accordance with the Code.

Schedule of members meeting attendance, fees, and expenses

Board Members	First Appointed	Retired/ (Reappointed)	Board and Committee Members Attendance				Fees 2022	Expenses 2022
			Board	Audit and Risk Committee	Nominations Committee	Governance Committee		
			6 Meetings	5 Meetings	2 Meetings	2 Meetings		
Mr J Kennedy <i>Chairperson</i>	9 April 2018	Presented for retirement 14 April 2021 (Note 3)	6 (6)	–	2 (2)	–	11,929	997
Ms V Bowens	12 May 2014	Retirement 14 April 2022	2 (2)	–	–	2 (2)	2,330	–
Mr D Casey	15 December 2021	–	6 (6)	–	–	–	7,904	–
Mr P Devereux	30 May 2019	–	6 (6)	3 (5)	–	–	7,668	385
Mr W Egenton	17 September 2020	–	5 (6)	5 (5)	–	–	7,668	–
Ms E Felten	17 September 2020	–	4 (6)	–	–	2 (2)	0 (Note 1)	–
Ms A Gleeson	17 September 2020	–	6 (6)	2 (2)	–	–	7,668	–
Ms A Goggin <i>Deputy Chairperson</i>	31 January 2013	Retirement 14 April 2022	6 (6)	–	2 (2)	1 (1)	0 (Note 1)	–
Ms M McKeown	6 November 2019	14 April 2021 <i>Reappointed 24 June 2021</i>	4 (5)	–	–	2 (2)	0 (Note 1)	–
Ms M O'Connell	30 May 2019	–	6 (6)	5 (5)	3 (3)	–	7,668	–
Mr B Smith	17 April 2018	14 April 2021 <i>Reappointed 24 June 2021</i>	5 (5)	–	–	2 (2)	0 (Note 1)	–
Mr C Verdon	16 April 2019	–	4 (6)	2 (5)	1 (2)	–	0 (Note 1)	–
Ms G Larkin <i>Chief Executive Officer Ex-officio member</i>	20 February 2017	–	6 (6)	5 (5)	2 (2)	–	0 (Note 1)	–
Ms M Cronin	2 August 2022	–	3 (3)	–	–	1 (1)	3,067	–
Mr R Alcorn	2 August 2022	–	3 (3)	–	–	–	3,067	1,614
Total Fees and Expenses							€58,969	2,996

1. Remuneration not payable in accordance with OPOS principals
2. Notification of appointment insufficient for attendance at December meeting.
3. Continuity of appointment confirmed in accordance with Warrant of Appointment.

Wider Governance Environment

In addition to its own governing legislation and the Code, the NSAI is also required to comply with a range of other statutory (national and EU) and administrative requirements. It has put in place procedures to ensure compliance with the following specific requirements:

EU Regulation No. 1025/2012 on European Standardization

NSAI has been notified by the Department of Enterprise, Trade and Employment as the national standards body for CEN, CENELEC and ETSI under the EU Regulation on Standardisation and is required to publish an annual report on standardisation activities.

Ethics in Public Office Act 1995 and Standards in Public Office Act 2001 and ensuing regulations

In accordance with the provisions of the Acts, all Members and staff holding designated positions are required to comply with the provisions of the Acts.

Employment Equality Acts 1998 to 2021 and the Equal Status Acts 2000-2018

NSAI is committed to a policy of equal opportunity and adopts a positive approach to equality in the organisation. NSAI provides several schemes, such as staff development, career breaks and flexible work arrangements which contribute to the development of a balanced work/life environment for all staff.

A policy on Dignity at Work is in place.

Safety, Health and Welfare at Work Act 2005

NSAI takes appropriate measures to protect the safety, health and welfare of all employees and visitors in compliance with the provisions of this Act.

Worker Participation (State Enterprises) Act 1998

NSAI is not a designated body for the purposes of the Act. The NSAI observes the procedures in these Acts to provide for staff representation on the Board.

Protected Disclosures Act 2014

The NSAI received one protected disclosure during the reporting period 1 January 2022 to 31 December 2022. The disclosure was made by a party external to the organisation and related to a third party. The disclosure is currently under investigation.

No internal disclosures were received.

A protected disclosure which was made by a party external to the organisation and related to a third party during the reporting period 1 January 2021 to 31 December 2021 was referred to an NSAI Officer who carried out an investigation considering the matters raised in the protected disclosure and found no evidence to support the claims made.

Freedom of Information 2014

NSAI complies with the provisions of this Act. The Act establishes the following statutory rights:

- Access to information held by public bodies.
- To have official information held by a public body relating to that individual amended where it is incomplete, incorrect, or misleading; and
- Access to records on decisions affecting oneself taken by that public body.

Requests for information should be addressed to the Freedom of Information Officer, NSAI, 1 Swift Square, Northwood, Santry, Dublin 9.

Data Protection Acts 1988 and 2018

NSAI complies with the provision of these acts and the GDPR.

Public Procurement Guidelines Circular 40/2002

NSAI ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with relevant guidelines.

Public Spending Code

NSAI has established procedures which are consistent with the principles set out in this code.

Prompt Payment of Accounts Act 1997

The Prompt Payment of Accounts Act 1997 was amended by the European Communities (Late Payments in Commercial Transactions) Regulations 2002. Management is satisfied that NSAI complied with the provisions of the Act in all material respects.

Prompt Payment to Suppliers

NSAI is committed to ensuring that all valid suppliers' invoices are paid promptly, under the 15-day Prompt Payment Rule and reports performance quarterly on the website.

Energy Efficiency

NSAI is committed to energy efficiency. The SEAI M&R Public Sector Energy Efficiency system reports NSAI's 2022 Energy consumption was 4.5% less than the previous year. The NSAI continues to make good progress with a 47.8% energy saving since energy baseline. The NSAI is currently implementing an Energy Management System (EnMS), which will be accredited to ISO 50001:2018. The NSAI participates in framework agreements for the supply of electricity and gas.

Customer Charter

NSAI's Customer Charter sets out our commitment to quality services to our customers and is available in Irish and English at the "About NSAI – Need to Get in Touch – Customer Service Promise and Complaints Procedure" section of the website. The Charter includes information on compliance with the Ombudsman Act and the Ombudsman for Children Act.

Official Languages Act 2003-2021

In accordance with Section 10 of the Act, the Annual Report is published in Irish and English.

Open Data and Reuse of Public Sector Information

NSAI complies with the requirements regarding licencing of information for reuse.

Access to members of the Oireachtas members

NSAI complies with its obligations to maintain a system for members of the Oireachtas to contact the NSAI directly.

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code.

The continuation of COVID-19 restrictions in 2022 challenged all organisations, including NSAI. NSAI's pivoting from on-site and face-to-face services to a remote working environment sustained service delivery while maintaining an appropriate control environment.

In February 2023, the Board undertook a review of the 2022 internal control environment and the NSAI assurance framework. Based on this review the Board confirms a reasonable assurance on the internal control environment and that NSAI has complied with the Code of Practice for the Governance of State Bodies for 2022.



James Kennedy
Chairperson

15 December 2023

Through our work, we ensure a safer,
better and more sustainable future.



2022 Consolidated Financial Statements

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Statement on internal control

Scope of Responsibility

On behalf of The National Standards Authority of Ireland (NSAI) we acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated within the organisation which includes NSAI's wholly-owned subsidiary NSAI Inc. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016). The system of internal control includes financial, operational and compliance controls and risk management systems that support the achievement of NSAI's strategic priorities whilst also safeguarding the public and other funds and assets for which NSAI is responsible.

Purpose of the System of Internal Control

The system of internal control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions appropriately authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way and that corrective action is effected where necessary. The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform, has been in place in NSAI for the year ended 31 December 2022 and up to the date of approval of the financial statements.

Control Environment, Risk and Procedures

NSAI has an Audit and Risk Committee (ARC) comprising Board members with financial and audit expertise. The ARC met on 5 occasions in 2022. Internal Audit function (outsourced service) and its work programme is informed by analysis of risk and control issues within NSAI. The internal audit plan is approved by the ARC and advised to the Board. In addition, the NSAI is also subject to accreditation, quality management and other reviews which are undertaken by third parties and considered by Management.

NSAI has Governance and Nominations committees comprising of board members with terms of reference approved by the Board. These committees provide regular reports to the Board.

NSAI has an overall risk management framework and process which includes a risk management policy and a risk appetite statement. The risk management policy is available to all staff. There is a Chief Risk Officer Role. The corporate risk register is considered by Management pre review by the ARC and presentation to the Board. Risk management is a regular Board agenda item.

The Board has taken steps to ensure an appropriate control environment is in place with the following elements:

- a Code of Business Conduct requiring Board members, management and staff to maintain the highest ethical standards,
- ensuring compliance with the requirements in the Ethics in Public Office Acts,
- policies and procedures for staff performance management and continuing professional development,
- systematic reviews by Internal Audit of internal controls and risk issues,
- documented procedures for all key business processes,
- specific training and awareness programmes designed to mitigate identified risks related to current and emerging threats and significant compliance issues,
- matters reserved for the Board decision,
- the assignment of financial responsibilities and corresponding accountability at management level,
- a comprehensive budgeting system with an annual plan and budget which is subject to Board approval,
- systems and procedures in place aimed at ensuring the security and resilience of the information technology systems,
- financial control systems in place to ensure stewardship of financial resources and the safeguarding of the assets,
- procedures for determining and reporting significant control failures and ensuring appropriate corrective action.

Impact of COVID-19 on the Risk and Control Framework

NSAI has continuously assessed its control framework following the outbreak of Covid-19 and the move to remote working for all staff. Existing secure technology platforms were extended to all staff to facilitate remote working and enhanced cyber security measures including training and testing were implemented. The impact of risks arising from COVID-19 are assessed as part of the Authority's risk management process and NSAI will continue to take all necessary actions to mitigate all material risks identified.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes in a timely manner. Where control deficiencies are identified the necessary improvements are agreed with those responsible for taking corrective action and appropriate reporting made to management, the ARC and the Board as appropriate.

The system of internal control is based on a framework of regular management reporting, administrative procedures including segregation of duties and a system of delegation and accountability.

In particular, it includes:

- 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,
- ongoing monitoring by the Board of the approved annual plan and budget including KPIs, and
- regular reviews by senior management of periodic and annual performance of both financial and non-financial reports which indicate performance against budgets and objectives.

Procurement

NSAI has a dedicated procurement officer\procurement function. The procurement arrangements include an annual procurement plan, regular procurement updates for managers, the use of OGP Frameworks and the use of mini-competitions as appropriate to the needs of the organisation.

We confirm that NSAI has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2022 NSAI complied with those procedures.

Review of Effectiveness

We confirm that NSAI has procedures to monitor the effectiveness of its risk management and control procedures. NSAI's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work and the senior management within NSAI responsible for the development and maintenance of the internal control framework.

The Board discussed the annual review of the effectiveness of the internal controls for 2022 at the Board meeting on 24 February 2023. This was informed by the formal report on the internal controls environment by the ARC and internal audit assurances, which were considered as an item on the ARC meeting agenda on 15 February 2023.

Internal Control Issues

No weaknesses in internal control were identified which have resulted in material losses in relation to 2022 that require disclosure in the financial statements.

On behalf of the Board:



James Kennedy
Chairperson

15 December 2023



Geraldine Larkin
Chief Executive Officer

15 December 2023

Comptroller and Auditor General Report

For Presentation to the Houses of the Oireachtas

Opinion on the financial statements

I have audited the financial statements of the National Standards Authority of Ireland for the year ended 31 December 2022 as required under the provisions of paragraph 8 of the First Schedule of the National Standards Authority of Ireland Act 1996. The financial statements comprise

- the consolidated statement of income and expenditure and retained revenue reserves
- the consolidated statement of comprehensive income
- the consolidated statement of financial position
- the NSAI statement of financial position
- the consolidated statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of National Standards Authority of Ireland at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements 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 National Standards Authority of Ireland 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 information other than the financial statements, and on other matters

The National Standards Authority of Ireland has presented certain other information together with the financial statements. This comprises the annual report including the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, 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.



Andrew Harkness

*For and on behalf of the
Comptroller and Auditor General*

21 December 2023

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under paragraph 8 of the First Schedule of the National Standards Authority of Ireland Act 1996
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under paragraph 8 of the First Schedule of the National Standards Authority of Ireland Act 1996 to audit the financial statements of the National Standards Authority of Ireland and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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 financial statements 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 evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Standards Authority of Ireland's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the National Standards Authority of Ireland to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance 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 financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report 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.

Board Members and General Information

Board of the NSAI

NSAI Board Members, who are appointed by the Minister for Enterprise, Trade and Employment comprise of the following:

Board Members



Mr. J. Kennedy
Chairman



Ms. G. Larkin
Chief Executive Officer



Mr. R. Alcorn
Appointed 2 August 2022



Ms. V. Bowens
Retired 14 April 2022



Mr. D. Casey



Ms. M. Cronin
Appointed 2 August 2022



Mr. P. Devereux



Mr. W. Egenton



Ms. E. Felten



Ms. A. Gleeson



Ms. A. Goggin
Retired 14 April 2022



Ms. M. McKeown



Ms. M. O'Connell



Mr. B. Smith



Mr. C. Verdon

Mr. P. Bracken
Board Secretary
Retired 5 August 2022

Mr. P. Fitzgerald
Interim Board Secretary
Appointed 3 October 2022

General information

Head Office
1 Swift Square
Northwood
Santry
Dublin 9

Auditors

Comptroller and
Auditor General
3A Mayor Street Upper
Dublin 1

Bankers

Allied Irish Banks, plc.
TD Bank

Solicitors

Eversheds Sutherland

Consolidated Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31 December 2022

	Notes	2022 €	2021 €
Income	2	29,539,146	24,895,375
Expenditure			
Administration and general expenses	3	32,695,861	26,863,961
Retirement benefit costs	12(a)	4,836,769	3,742,124
		37,532,630	30,606,085
Net operating costs before grant		(7,993,484)	(5,710,710)
Oireachtas grant	4	8,015,000	6,850,000
Net operating income for the year		21,516	1,139,290
Transfer from/(to) capital account	5	18,570	(300,274)
Translation adjustment		129,963	180,422
Transfer to reserves for the year		170,049	1,019,438
Balance at 1 January		6,159,031	5,139,593
Balance at 31 December		6,329,080	6,159,031

The consolidated statement of cash flows and Notes 1 to 20 form part of the consolidated financial statements.

On behalf of the Board:



James Kennedy
Chairperson

15 December 2023



Geraldine Larkin
Chief Executive Officer

15 December 2023

Consolidated Statement of Comprehensive Income

For the year ended 31 December 2022

	Notes	2022 €	2021 €
Reserves Surplus for the year after appropriations		170,049	1,019,438
Experience (loss)/gain on retirement benefit obligations	12(d)	(4,640,000)	1,128,000
Changes in assumptions underlying the present value of retirement benefit obligations		47,231,000	(8,927,000)
Total actuarial gain/(loss) in the year		42,591,000	(7,799,000)
Adjustment to deferred retirement benefits funding	12(b)	(42,591,000)	7,799,000
Total comprehensive income for the year		170,049	1,019,438

The consolidated statement of cash flows and Notes 1 to 20 form part of the consolidated financial statements.

On behalf of the Board:



James Kennedy
Chairperson

15 December 2023



Geraldine Larkin
Chief Executive Officer

15 December 2023

Consolidated Statement of Financial Position

As at 31 December 2022

	Notes	2022 €	2021 €
Non-current assets			
Property, plant and equipment	6	4,025,972	4,041,737
Current assets			
Receivables	8	7,731,242	7,006,719
Cash and cash equivalents		2,247,839	2,686,332
		9,979,081	9,693,051
Current liabilities (falling due < 1 year)			
Payables	9	3,650,001	3,534,020
Net current assets		6,329,080	6,159,031
Total Assets less current liabilities before Pensions		10,355,052	10,200,768
Retirement benefits			
Deferred retirement benefit funding asset	12(c)	100,866,000	138,948,000
Retirement benefit obligations	12(b)	(100,866,000)	(138,948,000)
Net Assets		10,355,052	10,200,768
Representing			
Capital account	5	4,025,972	4,041,737
Retained revenue reserves		6,329,080	6,159,031
		10,355,052	10,200,768

The consolidated statement of cash flows and Notes 1 to 20 form part of the consolidated financial statements.

On behalf of the Board:



James Kennedy
Chairperson

15 December 2023



Geraldine Larkin
Chief Executive Officer

15 December 2023

NSAI Statement of Financial Position

As at 31 December 2022

	Notes	2022 €	2021 €
Non-current assets			
Property, plant and equipment	6	3,937,988	4,005,134
Current assets			
Receivables	8	19,292,088	15,796,885
Cash and cash equivalents		951,923	1,371,109
		20,244,011	17,167,994
Current liabilities (falling due < 1 year)			
Payables	9	23,548,407	19,541,555
Net current assets		(3,304,396)	(2,373,561)
Total Assets less current liabilities before Pensions		633,592	1,631,573
Retirement benefits			
Deferred retirement benefit funding asset	12(c)	100,866,000	138,948,000
Retirement benefit obligations	12(b)	(100,866,000)	(138,948,000)
Net Assets		633,592	1,631,573
Representing			
Capital account	5	3,937,988	4,005,134
Retained revenue reserves		(3,304,396)	(2,373,561)
		633,592	1,631,573

The consolidated statement of cash flows and Notes 1 to 20 form part of the consolidated financial statements.

On behalf of the Board:



James Kennedy
Chairperson

15 December 2023



Geraldine Larkin
Chief Executive Officer

15 December 2023

Consolidated Statement of Cash Flows

For the year ended 31 December 2022

	Notes	2022 €	2021 €
Net cash flows from operating activities			
Net operating income for the year		21,516	1,139,290
Bank interest		3,397	908
Depreciation charge	6	785,881	704,889
Profit on disposal of property, plant and equipment		(150)	(12,979)
(Increase) in receivables		(724,523)	(3,154,664)
Increase in payables		115,981	2,579,710
Currency translation adjustment		129,963	180,422
Net cash inflow from operating activities		332,065	1,437,576
Cash flows from investing activities			
Payments to acquire property, plant and equipment	6	(767,311)	(1,005,163)
Receipts from sale of property, plant and equipment		150	12,979
Net cash outflow from investing activities		(767,161)	(992,184)
Cash flows from financing activities			
Bank interest		(3,397)	(908)
Net cash (outflow) from financing activities		(3,397)	(908)
Net (decrease)/increase in cash and cash equivalents		(438,493)	444,484
Cash and cash equivalents at 1 January		2,686,332	2,241,848
Cash and cash equivalents at 31 December		2,247,839	2,686,332

The consolidated statement of cash flows and Notes 1 to 20 form part of the consolidated financial statements.

On behalf of the Board:



James Kennedy
Chairperson

15 December 2023



Geraldine Larkin
Chief Executive Officer

15 December 2023

Notes to the Consolidated Financial Statements

For the year ended 31 December 2022

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the National Standards Authority of Ireland in the preparation of these consolidated financial statements are set out below. They have all been applied consistently throughout the year and for the preceding year.

General information

The National Standards Authority of Ireland (NSAI) was established on 14 April 1997 under Section 6 of the National Standards Authority of Ireland Act, 1996.

NSAI's statutory functions are defined within the following Acts:

- National Standards Authority of Ireland Act 1996;
- Metrology Act 1996;
- Packaged Goods (Quantity Control) Act 1980.

NSAI delivers this infrastructure through the core programmes of metrology, standardisation, legal metrology for measurements and measuring instruments used in trade and conformity assessment.

The National Standards Authority of Ireland is a Public Benefit Entity (PBE).

The financial statements have been presented in Euro (€) which is also the functional currency of the Authority.

Statement of compliance

The financial statements have been prepared in compliance with the applicable legislation, and with FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

Basis of consolidation

The consolidated financial statements comprise the results of the Authority and its wholly-owned subsidiaries NSAI Inc. and NSAI Certification UK Ltd. See Note 13 and 14 for further details. The accounting policies of the subsidiaries do not differ to those of the Authority.

Basis of preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Enterprise, Trade and Employment with the concurrence of the Minister for the Department of Public Expenditure, NDP Delivery and Reform under the National Standards Authority of Ireland Act, 1996.

The accounting policies have been consistently applied in dealing with items which are considered material in relation to NSAI's consolidated financial statements.

Income

All income, other than the Oireachtas Grant, is accounted for in the period in which it has been earned. Fees paid in advance are treated as deferred income and are reported as a current liability. This income is released to the Statement of Income and Expenditure and Retained Revenue Reserves on delivery of the service.

1. Accounting Policies (continued)

Oireachtas grant

Oireachtas grants are recognised using the performance model. A grant that does not impose specified future performance-related conditions on the recipient is recognised as income when the grant proceeds are received. A grant that imposes specified future performance-related conditions on the recipient is recognised as income only when the performance-related conditions are met.

Translation of foreign currencies

(a) Foreign currency transactions

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the Reporting date. Income and expenses are translated at the exchange rates ruling at the dates of the underlying transactions. Profits and losses arising from foreign currency translations upon settlement of amounts receivable and payable in foreign currency are dealt with in the Statement of Income and Expenditure and Retained Revenue Reserves.

(b) Foreign operations

When translating the results of the foreign operation for inclusion in the financial statements, assets and liabilities are translated at the exchange rate ruling at the Reporting date. The translation difference arising from the restatement of foreign operations in the functional currency euro due to changes in exchange rates, is recognised in reserves (the Statement of Income and Expenditure and Retained Revenue Reserves under the heading "translation adjustment" in respect of monetary items and the Capital Account in respect of fixed asset re-translation differences). Income and expenses are translated at monthly period average exchange rates. Any resulting translation difference compared to the Statement of Financial Position rate is also recognised in the reserves of the operation.

Property, plant and equipment

Property, plant and equipment, which are owned by the NSAI, are stated at cost less accumulated depreciation and adjusted for any provision for impairment. Land and Buildings includes land held accommodating the buildings footprint. Depreciation is calculated in order to write off the cost less the estimated residual value of each asset on a straight line basis as follows:

i. Equipment, Fixtures and Fittings	5 years
ii. Computers	3 years
iii. Land and Buildings	50 years
iv. Motor Vehicles	5 years

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

Capital account

The capital account represents grant income utilised for the acquisition of property, plant and equipment and is written down in line with the depreciation and revaluation policies for the related assets.

1. Accounting Policies (continued)

Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is made against specific doubtful debtors with additional provision against other trade debts when there is objective evidence that NSAI or NSAI Inc. will not be able to collect all amounts owed. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

Operating leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

Employee benefits

(a) Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

(b) Retirement Benefits

The Statement of Income and Expenditure and Retained Revenue Reserves, Statement of Comprehensive Income and Statement of Financial Position recognise pension transactions, movements and balances in accordance with the requirements of Section 28 of FRS 102: Employee Benefits.

NSAI Superannuation Scheme

NSAI operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of Enterprise, Trade and Employment and from contributions deducted from staff salaries.

Retirement benefit costs reflect pension benefits earned by employees, and are shown net of staff pension contributions which are retained by the NSAI. An amount corresponding to the retirement charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the Statement of Comprehensive Income for the year in which they occur and a corresponding adjustment is recognised in the amount recoverable from the Department of Enterprise, Trade and Employment.

Retirement benefit obligations represent the present value of future pension payments earned by staff to date. Deferred retirement benefit funding represents the corresponding asset to be recovered in future periods from the Department of Enterprise, Trade and Employment.

The National Standards Authority of Ireland recognises an asset in respect of deferred retirement benefit funding – the current value of the funding it anticipates will be provided in the future by the State to meet retirement benefit liabilities as they fall due. Inherent in this accounting treatment is an assumption that any income generated by the National Standards Authority of Ireland will in the first instance be applied towards current expenses and that State funding will meet any current or future shortfall in resources including future retirement benefit liabilities.

1. Accounting Policies (continued)

Single Public Service Pension Scheme

NSAI also operates the Single Public Service Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform (DPER). Employers contributions remittance to DPER commenced on 1 January 2019.

Additional Superannuation Contribution

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC has replaced the pension-related deduction (PRD) which ceased at the end of 2018. While PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pensionable remuneration. The deduction is collected and remitted to the Department of Enterprise, Trade and Employment. (see Note 3)

Critical accounting judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the year end and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

(a) Impairment of property, plant and equipment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

(b) Retirement benefit obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- i. the discount rate, changes in the rate of return on high-quality corporate bonds
- ii. future compensation levels, future labour market conditions
- iii. health care cost trend rates, the rate of medical cost inflation in the relevant regions.

2. Income

	Notes	2022 €	2021 €
Certification fees		24,870,392	21,447,358
Sale of standards		1,843,588	1,537,365
Other income		227,563	202,560
Bank interest		(3,397)	(908)
		26,938,146	23,186,375
Net deferred retirement benefit funding	12(c)	2,601,000	1,709,000
		29,539,146	24,895,375

With the ongoing COVID-19 pandemic, services continued to be performed through a mixture of remote and on-site operations. Virtual audits were conducted where possible and permissible under auditing regulations. Site audits were performed in accordance with COVID-19 guidelines during periods where restrictions were eased.

3. Administration and general expenses

	Notes	2022 €	2021 €
Pay	3(a)	17,847,519	15,356,415
Board members remuneration and expenses	15	63,857	50,853
Travelling expenses	3(b)	1,025,436	476,026
Subcontractors	3(c)	6,336,072	5,068,219
External Service Delivery		205,552	196,964
Consultancy	3(d)	287,819	250,234
Legal costs and settlements	3(e)	203,857	–
Rents, rates, repairs and maintenance		1,836,791	1,607,808
Other operating expenses	3(f)	3,161,061	2,275,043
Profit on disposal of property, plant and equipment		(150)	(12,979)
Subscriptions to organisations		942,166	890,489
Depreciation	6	785,881	704,889
		32,695,861	26,863,961

3. Administration and general expenses (continued)

(a) Pay

	2022 €	2021 €
Wages and salaries	16,336,394	14,006,385
Overtime	67,656	64,777
Allowances	126,169	106,153
Social welfare costs	1,320,170	1,196,444
Superannuation costs	(2,870)	(17,344)
	17,847,519	15,356,415

Additional superannuation contributions of €503,306 (2021: €441,124) have been deducted from salaries and paid to the Department of Enterprise, Trade and Employment.

Single Public Service Pension Scheme deductions of €249,457 (2021: €187,994) have been deducted from employees' salaries and paid to the Department of Public Expenditure, NDP Delivery and Reform.

There was one termination payment issued in 2022. The aggregate cost (to the State) was €52,116, which was inclusive of legal costs.

The number of persons employed (whole time equivalent) at 31 December 2022 was 217. (2021: 195).

(b) Travelling Expenses

NSAI's head office is located at Swift Square, Santry and has regional offices and centres throughout Ireland. It also has a subsidiary offices in Nashua, New Hampshire, USA and London, UK. Travel outside of Ireland for all staff based in Ireland is considered International travel. For staff based in the USA, travel within the USA is regarded as Domestic travel, travel outside the USA is regarded as International travel. The total costs incurred re Domestic travel and subsistence in 2022 was €873,794 (2021: €469,912). The total costs incurred re International travel and subsistence in 2022 was €151,642 (2021: €6,114)

(c) Subcontractors

Subcontractors costs relate to the use of specialist experts engaged in the delivery of NSAI income generating activities.

(d) Consultancy

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2022 €	2021 €
Human Resources and Pensions	31,390	34,380
Legal advice	107,090	81,284
Finance/Actuarial	663	28,950
Other	148,676	105,620
	287,819	250,234

3. Administration and general expenses (continued)

(e) Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by NSAI which is disclosed in Consultancy costs above.

	2022 €	2021 €
Legal Fees – Legal Proceedings	162,357	–
Conciliation and arbitration	–	–
Settlements	41,500	–
	203,857	–

(f) Other operating expenses

	2022 €	2021 €
Advertising, Marketing and PR	139,036	99,482
ICT Costs	969,455	765,758
Communication, Printing and Publications	377,059	379,416
Finance Costs	158,536	120,034
Insurance	738,610	508,340
Staff Development	243,769	185,362
Recruitment costs	317,813	13,024
Audit Fee – C&AG	32,600	29,600
Audit Fee – Internal and External Audit fees	40,043	31,298
Other Operating Expenses	144,140	143,313
	3,161,061	2,275,627

(g) Hospitality expenditure

Hospitality expenditure in 2022 was €15,923 (2021: €22,995) consisting of client hospitality €5,696 (2021: €1,350) and employee engagement/staff welfare €10,227 (2021: €21,645). Employee engagement/staff welfare includes a contribution to staff social club events and staff team building exercises.

3. Administration and general expenses (continued)

(h) Employee benefits breakdown

Employees' short-term benefits in excess of €60,000 are categorised into the following bands:

Range of total employee benefits	2022 No. employees	2021 No. employees
€60,000 – €69,999	37	28
€70,000 – €79,999	26	10
€80,000 – €89,999	13	20
€90,000 – €99,999	29	24
€100,000 – €109,999	7	6
€110,000 – €119,999	9	7
€120,000 – €129,999	5	5
€130,000 – €139,999	1	1
€140,000 – €149,999	2	1
€150,000 – €159,999	–	2
€160,000 – €169,999	–	1
€170,000 – €179,999	3	–

Figures include NSAI and NSAI Inc. employees who are based in different jurisdictions. NSAI employees are public-sector employees whose pay is set by reference to authorisations of the Department of Public Expenditure, NDP Delivery and Reform. NSAI Inc. employees are employed by NSAI Inc. in the USA whose pay is set by reference to local market rates, terms and conditions.

4. Oireachtas Grant

	2022 €	2021 €
Grant for administration and general expenses	8,015,000	6,850,000

The Oireachtas Grant is issued by The Department of Enterprise, Trade and Employment and includes an amount of €500,000 (2021: €500,000) in relation to capital purchases in the year. Funding is from Vote 32, Subhead A.6.

5. Capital account

	2022 Group €	2022 NSAI €	2021 Group €	2021 NSAI €
At 1 January	4,041,737	4,005,134	3,739,219	3,701,779
Movements on property, plant and equipment	(18,570)	(67,146)	300,274	303,355
Transfer to Income and Expenditure and Retained Revenue Reserves	(18,570)	(67,146)	300,274	303,355
Currency translation adjustment	2,805	–	2,244	–
At 31 December	4,025,972	3,937,988	4,041,737	4,005,134

6. Property, plant and equipment

Group:

	Equipment, fixtures and fittings €	Computer equipment €	Land and buildings €	Motor vehicles €	Total €
Cost					
At 1 January 2022	6,080,322	6,068,548	4,408,053	368,328	16,925,251
Additions	321,771	429,875	15,665	-	767,311
Disposals	-	(1,790)	-	-	(1,790)
Translation adjustment	1,588	18,599	4,523	-	24,710
At 31 December 2022	6,403,681	6,515,232	4,428,241	368,328	17,715,482
Depreciation					
At 1 January 2022	5,249,548	5,039,927	2,282,002	312,037	12,883,514
Charge for the year	297,734	405,141	67,778	15,228	785,881
Disposals	-	(1,790)	-	-	(1,790)
Translation adjustment	1,368	16,572	3,965	-	21,905
At 31 December 2022	5,548,650	5,459,850	2,353,745	327,265	13,689,510
Net book value					
At 1 January 2022	830,774	1,028,621	2,126,051	56,291	4,041,737
Net movement for year	24,037	24,734	(52,113)	(15,228)	(18,570)
Translation adjustment	220	2,027	558	-	2,805
At 31 December 2022	855,031	1,055,382	2,074,496	41,063	4,025,972

6. Property, plant and equipment (continued)

NSAI

	Equipment, fixtures and fittings €	Computer equipment €	Land and buildings €	Motor vehicles €	Total €
Cost					
At 1 January 2022	6,053,823	5,758,185	4,332,566	368,328	16,512,902
Additions	315,991	352,715	15,665	-	684,371
Disposals	-	(1,790)	-	-	(1,790)
At 31 December 2022	6,369,814	6,109,110	4,348,231	368,328	17,195,483
Depreciation					
At 1 January 2022	5,225,697	4,764,077	2,205,957	312,037	12,507,768
Charge for the year	296,296	372,215	67,778	15,228	751,517
Disposals	-	(1,790)	-	-	(1,790)
At 31 December 2022	5,521,993	5,134,502	2,273,735	327,265	13,257,495
Net book value					
At 1 January 2022	828,126	994,108	2,126,609	56,291	4,005,134
Net movement for year	19,695	(19,500)	(52,113)	(15,228)	(67,146)
At 31 December 2022	847,821	974,608	2,074,496	41,063	3,937,988

7. Property

NSAI occupies premises at a number of locations. The head office is located at 1 Swift Square, Santry, Dublin 9. These premises are leased, the lease was entered into in January 2008 for a period of 20 years. There was a rent review completed in 2018. The next 5 year rent review is due to be undertaken in January 2023 covering the period 1 January 2023 to December 2027.

The NSAI has a number of Regional Centres located at Cork, Dublin, Dundalk, Galway, Limerick, Sligo and Waterford. The NSAI National Metrology Laboratory is located at Glasnevin, Dublin 9. All of these premises are owned by NSAI.

The US subsidiary office is located at 20 Trafalgar Square, Nashua, NH 03063, USA, these premises are leased, the lease was entered into in September 2015 for a period of 5 years and was extended for a further 5 years in 2020. The UK subsidiary office is located at 6-9 The Square, Stockley Park, Heathrow, UB11 1FW, UK. These premises are on short-term rental agreement entered into in September 2021.

8. Receivables

	2022 Group €	2022 NSAI €	2021 Group €	2021 NSAI €
Trade receivables	5,068,299	2,790,760	4,946,234	2,802,560
Accrued income	1,384,312	1,327,988	936,590	902,046
Prepayments	1,278,631	1,177,083	1,123,895	1,038,648
Intercompany	–	13,996,257	–	11,053,631
	7,731,242	19,292,088	7,006,719	15,796,885

All receivables are due within one year. All trade receivables are due within the Authority's normal terms. Trade receivables are shown net of impairment in respect of doubtful debts. The movement in impairment in respect of doubtful debts is as follows:

	2022 Group €	2022 NSAI €	2021 Group €	2021 NSAI €
Balance at 1 January	678,722	462,391	681,430	493,123
Utilised in the year	–	–	–	–
Provision adjustment	(411)	11,161	(2,708)	(30,732)
Balance at 31 December	678,311	473,552	678,722	462,391

9. Payables (falling due < 1 year)

	2022 Group €	2022 NSAI €	2021 Group €	2021 NSAI €
Trade payables	148,947	103,627	51,942	22,122
Other payables and accruals	1,589,534	1,318,445	1,610,621	1,404,094
Deferred income	1,439,264	1,025,197	1,402,076	1,006,674
Taxation, social insurance and VAT	472,256	472,256	469,381	469,381
Intercompany	–	20,628,881	–	16,639,284
	3,650,001	23,548,407	3,534,020	19,541,555

10. Operating lease commitments

Payments made under Operating Leases on Buildings charged in the financial statements amounted to €879,526 (2021: €869,642). Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 Group €	2022 NSAI €	2021 Group €	2021 NSAI €
Within one year	880,184	811,315	878,831	811,315
Between two to five years	3,362,939	3,245,260	3,431,808	3,245,260
After five years	–	–	811,315	811,315
	4,243,123	4,056,575	5,121,954	4,867,890

11. Taxation

The Authority is exempt from taxation on its income.

12. Retirement benefit costs

(a) Analysis of total retirement benefit costs charged to the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves

	2022 €	2021 €
Current service costs – NSAI Scheme	2,883,000	2,628,000
Interest on retirement benefit scheme liabilities – NSAI Scheme	1,603,000	933,000
NSAI Scheme – Employee contributions	(397,602)	(382,858)
Current service costs – Single Public Service Pension Scheme	1,150,000	746,000
Interest on retirement benefit scheme liabilities – Single Public Service Pension Scheme	46,000	19,000
Adjustment for Current Service Cost and Interest on the SPSPS	(1,196,000)	(765,000)
Single Public Service Pension Scheme – Employer Contribution	748,371	563,982
	4,836,769	3,742,124

12. Retirement benefit costs (continued)

(b) Movement in net retirement benefit obligations during the financial year

	2022 €	2021 €
Net retirement benefit obligation at 1 January	138,948,000	128,050,000
Current service costs – NSAI Scheme	2,883,000	2,628,000
Interest costs – NSAI Scheme	1,603,000	933,000
Current service costs – SPSPS Scheme	1,150,000	746,000
Interest costs – SPSPS Scheme	46,000	19,000
Actuarial (gain)/loss	(42,591,000)	7,799,000
Plans participants contributions	712,000	625,000
Pensions paid in the year	(1,885,000)	(1,852,000)
Net retirement benefit obligation at 31 December	100,866,000	138,948,000

(c) Deferred funding for retirement benefits

NSAI recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of a set of assumptions and a number of past events. These events include the statutory basis for the establishment of the superannuation schemes, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. NSAI has no evidence that the policy referred to above will not continue to meet such sums in accordance with current practice.

The net deferred funding for retirement benefits recognised in the Consolidated Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	2022 €	2021 €
Funding recoverable in respect of current year retirement benefit costs	5,682,000	4,326,000
Adjustment in respect of the Single Public Service Pension Scheme	(1,196,000)	(765,000)
State grant applied to pay retirement benefits	(1,885,000)	(1,852,000)
	2,601,000	1,709,000

The deferred funding asset for retirement benefits at 31 December 2022 amounts to €100.866m (2021: €138.948m).

12. Retirement benefit costs (continued)

(d) History of defined benefit obligation

	2022 €	2021 €
Defined benefit obligations	100,866,000	138,948,000
Experience gain/(loss) on defined benefit scheme liabilities	(4,640,000)	1,128,000
Percentage of scheme liabilities	(4.6%)	0.8%

(e) General description of the schemes

NSAI Superannuation Scheme

The retirement benefit scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal retirement age under this scheme is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

Single Public Service Pension Scheme

The Single Public Service Pension Scheme ("Single Scheme") commenced with effect from 1 January 2013. All new entrants to pensionable public service employment on or after 1 January 2013 are members of the Single Pension Scheme. The Single Pension Scheme is based on a career averaging model. This means that retirement benefits are based on a % of pensionable earnings throughout the member's public service career as a member of the Scheme.

(f) Schemes valuation

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation performed in February 2023 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2022.

The principal actuarial assumptions were as follows:

	2022	2021
Rate of increase in salaries	3.60%	3.20%
Rate of increase in retirement benefits in payment	3.10%	2.70%
Discount rate	3.65%	1.20%
Inflation rate	2.60%	2.20%

(g) Mortality

Average future life expectancy according to the mortality tables used to determine the pension liabilities

	2022	2021
Male aged 65	21.9	21.8
Female aged 65	24.3	24.2

13. NSAI Inc

NSAI Inc. was established in New Hampshire, USA on July 1, 1997 as a not for profit corporation wholly-owned by the NSAI for the purpose of distribution and dissemination of information on current and proposed Irish and EU standards, the provision of technical reviews and evaluation of products, processes and practices and certification for conformity to EU, Irish and International standards. The balances and transactions of NSAI Inc. have been included in these financial statements.

The consolidated surplus for the year includes a surplus from the operations of NSAI Inc. of €991,945 (2021: €1,479,339). See Note 13(a) for an outline of financial details.

(a) Outline of the NSAI Inc financial details are as follows:

Statement of Income and Expenditure

	2022 €	2021 €
Income		
Certification fees	8,920,996	6,771,433
Expenditure		
Pay	3,337,080	2,449,166
Travelling expenses	370,744	81,227
Subcontractors	3,631,422	2,384,882
Consultancy	49,109	12,750
Rents, rates, repairs and maintenance	90,627	77,537
Other operating expenses	581,778	323,664
Subscriptions to organisations	187,318	164,136
Depreciation	34,364	20,391
Net intercompany (re-charge)/charge	(353,391)	(221,659)
	7,929,051	5,292,094
Operating surplus for the year	991,945	1,479,339

With the ongoing COVID-19 pandemic services, continued to be performed through a mixture of remote and on-site operations. Virtual audits were conducted where possible and permissible under auditing regulations. Site audits were performed in accordance with COVID-19 guidelines during periods where restrictions were eased.

13. NSAI Inc (continued)

Statement of Financial Position	2022 €	2021 €
Non-current assets		
Property, plant and equipment	87,983	36,604
Current assets		
Receivables	2,435,412	2,263,466
Cash and cash equivalents	1,295,916	1,315,223
Intercompany	20,628,881	16,639,284
	24,360,209	20,217,973
Current liabilities (falling due < 1 year)		
Payables	701,284	631,753
Intercompany	13,706,181	11,053,631
	14,407,465	11,685,384
Net current assets	9,952,744	8,532,589
Net assets	10,040,727	8,569,193
Represented by:		
Capital account	87,983	36,604
Retained revenue reserves	9,952,744	8,532,589
	10,040,727	8,569,193

14. NSAI Certification UK Limited

NSAI Certification UK Limited was incorporated in the UK, on July 15, 2021 as a private company wholly-owned by the NSAI, establishing a presence in the UK which is a prerequisite to securing the UKAS (United Kingdom Accreditation Service) and MHRA (the Medicines and Healthcare products Regulatory Agency) accreditations required to provide UKCA certification for Irish Medical Devices and Construction products to be placed on the UK market. The UK entity is progressing UKAS and MHRA accreditation in advance of commencing trading and the provision of certification services.

(a) Outline of the NSAI Certification UK Ltd. Financial details are as follows:

Statement of Income and Expenditure	2022 €	2021 €
Income		
Certification fees	–	–
Expenditure		
Pay	190,045	–
Travelling expenses	1,468	–
Rent and facilities	15,339	–
Subscriptions to organisations	28,986	–
Other operating expenses	83,431	–
	319,269	–
Operating cost for the year	319,269	–

14. NSAI Certification UK Limited (continued)

Statement of Financial Position	2022 €	2021 €
Non-current assets		
Property, plant and equipment	–	–
Current assets		
Receivables	–	–
Cash and cash equivalents	–	–
Intercompany	–	–
	–	–
Current liabilities (falling due < 1 year)		
Payables	29,192	–
Intercompany	290,076	–
	319,268	–
Net current assets	(319,268)	–
Net Assets	(319,268)	–
Represented by:		
Capital account	1	–
Revenue reserves	(319,269)	–
	(319,268)	–

15. Board members – disclosure of transactions

In the normal course of business, the NSAI may enter into contractual arrangements with undertakings in which NSAI Board Members are employed or otherwise interested. The NSAI adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure, NDP Delivery and Reform in relation to the disclosure of interests by Board Members and these procedures have been adhered to by the NSAI during the year.

(a) Directors remuneration – paid in 2022

		Note	2022 €
Mr. J. Kennedy			11,929
Mr. R. Alcorn	Appointed 2 August 2022		3,067
Ms. V. Bowens	Retired 14 April 2022		2,330
Mr. D. Casey			7,904
Mr. M. Cronin	Appointed 2 August 2022		3,067
Mr. P. Devereux			7,668
Mr. W. Egerton			7,668
Ms. E. Felten		(i)	–
Ms. A. Gleeson			7,668
Ms. A. Goggin	Retired 14 April 2022	(i)	–
Ms. M. McKeown		(i)	–
Ms. M. O’Connell			7,668
Mr. B. Smith		(i)	–
Mr. C. Verdon	DETE Representative		–
Ms. G. Larkin	Chief Executive Officer	(i)	–

The total Directors remuneration for 2022 was €58,969 (2021: €50,269)

i) Remuneration not payable in accordance with OPOS principle.

(b) Directors expenses

The total Directors expenses paid directly to members in 2022 was €2,996 (2021: €821)

(c) CEO salary

The total remuneration paid to Ms. G. Larkin in 2022 was €170,303 (2021: €162,739). The CEO is a member of the single public service pension scheme. Ms. G. Larkin did not receive any performance related payments in 2022.

(d) Key management remuneration

All directors, board members, CEO and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Authority are considered to be key management personnel. Total remuneration in respect of these individuals is €781,156 (2021: €867,886).

16. Related party disclosure

There are no related party transactions.

17. Financial instruments

The analysis of the carrying amounts of the financial instruments of the Group and NSAI required under section 11 of FRS 102 is as follows:

	2022 Group €	2022 NSAI €	2021 Group €	2021 NSAI €
Financial assets that are debt instruments measured at amortised cost				
Trade receivables	5,068,299	2,790,760	4,946,234	2,802,560
Prepayments	1,278,631	1,177,083	1,123,895	1,038,648
Intercompany	–	13,996,257	–	11,053,631
Cash and cash equivalents	2,247,839	951,923	2,686,332	1,371,109
Financial liabilities measured at amortised cost				
Trade payables	148,947	103,627	51,942	22,122
Intercompany	–	20,628,881	–	16,639,284
Accruals and other payables	1,589,534	1,318,445	1,610,621	1,404,094

18. Subsequent events

Legal proceedings have been served on NSAI and these are being addressed by the Authority.

19. Capital commitments

There were capital commitments of €107,558 at the year-end (2021: €67,704).

20. Approval of financial statements

The financial statements were approved by the Board on the 28 April 2023.

NSAI Offices

Providing services locally, enabling trade globally

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Metrology
Laboratory**
Griffith Avenue
Extension
Glasnevin
Dublin 11
D11 E527

NSAI Regional Offices and Legal Metrology Offices

Galway
NSAI Regional Office and
NSAI Legal Metrology
Ballybrit Business Park
Ballybrit
Galway
H91 NX52

Limerick
NSAI Regional Office &
NSAI Legal Metrology
Plessey Technology Park
Castletroy
Limerick
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Bishopstown
Cork
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IDA Ind Est
Poppintree
Dublin 11
D11 DV70

Louth
NSAI Legal Metrology
IDA Business Park
Coe's Road
Dundalk
Co Louth
A91 EY29

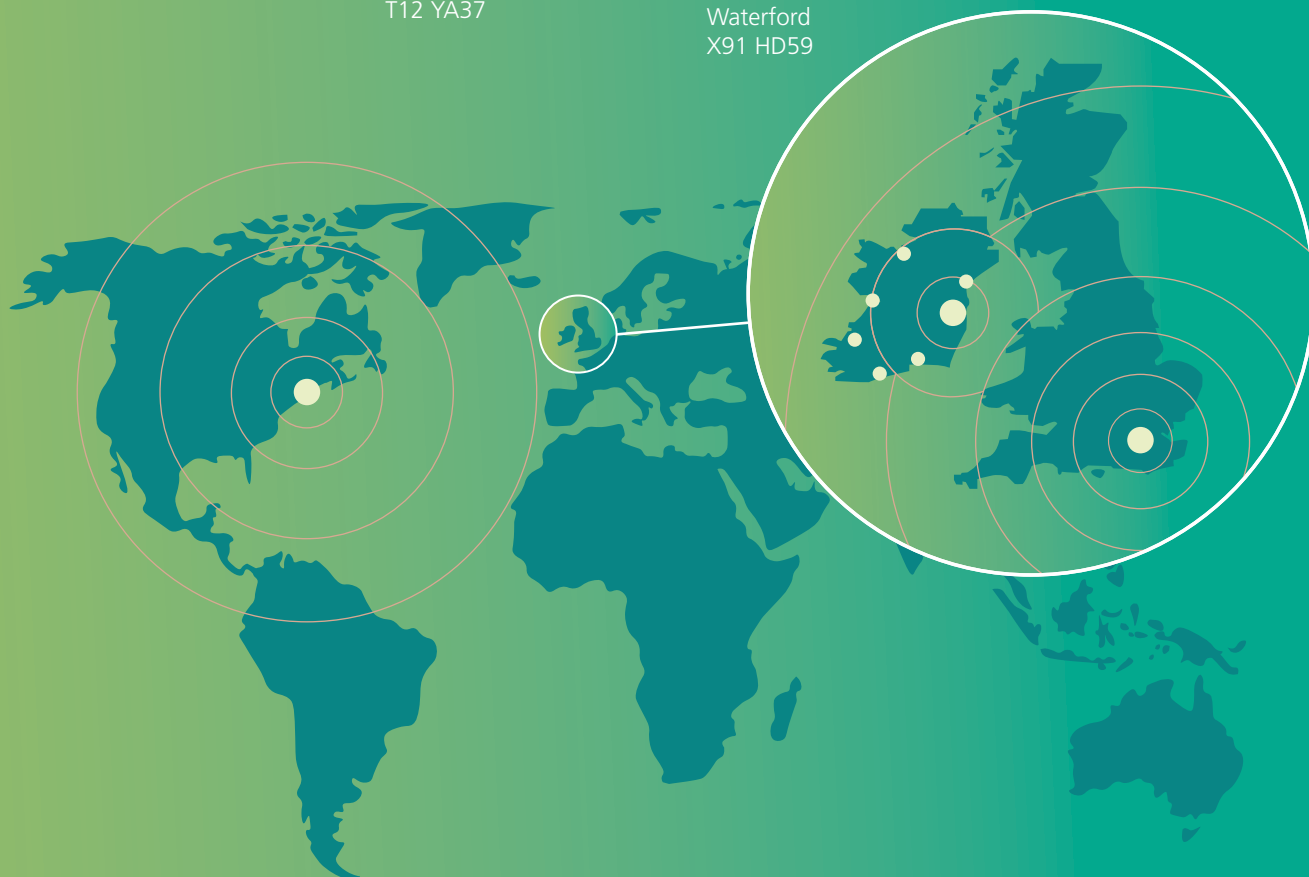
Sligo
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Finisklin Industrial Estate
Sligo
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