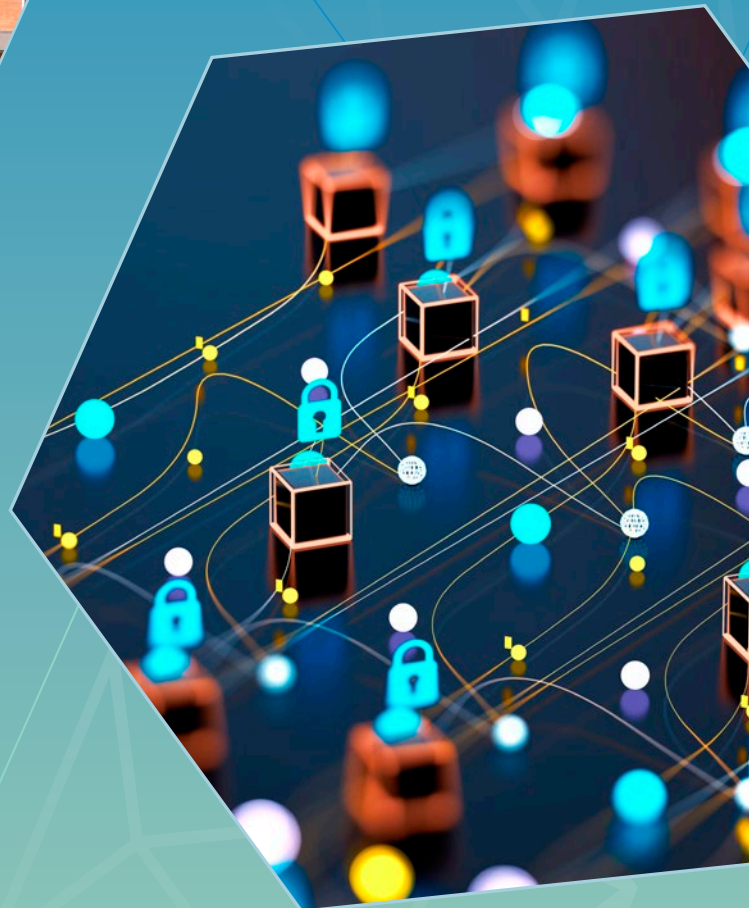


# 2023 Annual Report and Accounts



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”. 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).

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



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# Introduction

## Driving improvement and innovation for Ireland's future

Innovating to shape a safer, better and sustainable future, the National Standards Authority of Ireland (NSAI) is Ireland's official standards body.

Economies and societies need an underlying level of trust to grow and prosper. In practice, this comes down to trust in even the smallest interactions in our everyday lives: trust that a litre of petrol is measured correctly at the local service station; trust that seat belts in cars and vans will work correctly, if there's an impact; trust that our medicines have the exact doses of the right ingredients.

To enable trust, the NSAI has delivered standardisation, certification and measurement services on behalf of the Irish state for nearly 30 years.

Reporting to the Minister for Business, Employment and Retail at the Department of Enterprise, Trade and Employment, we're a business improvement partner — helping Irish businesses to innovate and grow on a global stage.

Our clients include Irish SMEs and multinational businesses across 30 countries. We help them to:

- innovate
- compete internationally
- comply with relevant standards, laws and regulations
- continuously improve.

Discover how we help propel organisations to success:

Ireland: [NSAI.ie](https://www.nsa.ie)

UK: [NSAI.uk](https://www.nsa.uk)

Global: [NSAIinc.com](https://www.nsa.inc.com)



# Our mission, vision and values

The core pillars of NSAI's Strategic Plan 2022-2026 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. At the same time, we develop 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 at 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 way, 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](https://nsai.ie).



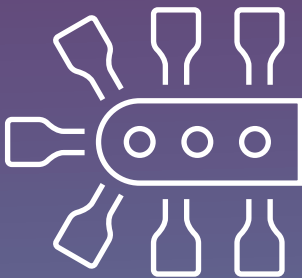
# 2023 in numbers

## STANDARDS

**1,372**  
NEW STANDARDS  
PUBLISHED

**258,128**  
STANDARDS ACCESSED  
THROUGH NSAI'S  
CATALOGUE

**243**  
NEW COMMITTEE  
MEMBERS  
WELCOMED



CERTIFICATION [THROUGH NSAI AND NSAI INC]

**2,935**

AUDIT DAYS COMPLETED FOR MEDICAL DEVICE CERTIFICATIONS

**9,051**

MOTOR VEHICLE PRODUCTS APPROVED

**989**

CONSTRUCTION PRODUCTS CERTIFICATES ISSUED

**409**

NEW MANAGEMENT SYSTEM CERTIFICATES ISSUED

**320**

INSULATION INSTALLERS REGISTERED

**25**

NEW CLIENT COMPANIES SERVED THROUGH NSAI CERTIFICATION UK, INCLUDING UKCA MARKING

**19**

NEW MMC (MODERN METHODS OF CONSTRUCTION) ENQUIRIES RECEIVED\*

**9**

NEW MMC CERTIFICATES PUBLISHED, INCLUDING REVISIONS TO EXISTING CERTIFICATES\*

\* NSAI's new modern methods of construction Unit was established in June 2023, within the Certification Division

NATIONAL METROLOGY LABORATORY

**5,200**

CALIBRATION CERTIFICATES ISSUED BY NATIONAL METROLOGY LABORATORY (NML) TO OVER 420 COMPANIES

**515**

RESEARCH DAYS COMPLETED BY MEASUREMENT SCIENTISTS FOR EUROPEAN RESEARCH PROGRAMMES

**20**

NML TRAINING COURSES DELIVERED, ATTENDED BY 74 IRISH COMPANIES

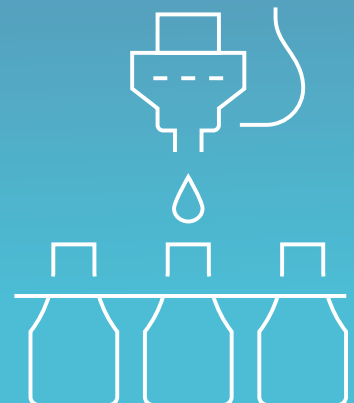
LEGAL METROLOGY

**6,770**

PREMISES VISITED ACROSS IRELAND

**24,607**

TRADE INSTRUMENTS INSPECTED



# Chairperson and CEO overview

## Why standards matter more than ever

In 2023, Ireland marked 50 years' membership of the European Union. It was a fitting reminder that as a small, open economy, Ireland relies heavily on external demand and international markets for sustainable, continued growth. This is vital to maintain and create jobs across our country.

Standards, certification and measurement have never been more important for trade, as they enable goods and services to move freely around the EU. This makes life easier for everyone.

This absolute consistency inspires consumer trust, facilitates cross-border trade, and creates new opportunities for businesses, especially those in Ireland.

## Moving beyond planning to action

NSAI's Strategic Plan 2022-2026 outlines our ambitious goals, which focus on:

- Irish SME growth
- climate action and sustainability
- digital transformation
- medical technology (medtech) growth
- the built environment, meeting commitments to the Housing for All policy.

In 2023, we saw numerous key objectives come to fruition, thanks to intensive groundwork and collaboration by colleagues, our board, department officials, committee members and other key stakeholders.

As a result, we succeeded in:

- publishing Ireland's first Artificial Intelligence Standards and Assurance Roadmap, under the National AI Strategy
- achieving designation under the In Vitro Diagnostic Medical Devices Regulation (IVDR) to conduct conformity assessments and grant CE-marked certificates to the medical device sector
- launching a new certification scheme in modern methods of construction (MMC), in support of Housing for All
- certifying Irish-made construction products with the UKCA mark for the first time, to place into the UK market
- launching the Retrofit Collection of Standard Recommendations, to guide sustainable and efficient building upgrades

- developing NSAI's first Climate Action Roadmap, under the government's Climate Action Plan
- rolling out Ireland's first-ever National Timing Grid, to ensure near-real-time tracking of clock stability against Coordinated Universal Time (UTC)
- inspecting over 24,000 trade instruments, from glassware in licenced premises to weighing scales in supermarkets
- establishing two new centres of excellence:
  - a Climate Action and Sustainability Centre of Excellence
  - a Digital Transformation Centre of Excellence

## Helping implement European standardisation strategy

Keeping standardisation on the agenda of policymakers at the highest levels is vital. As Ireland's official standards body, we took our place at the inaugural High-Level Forum on European Standardisation in 2023, at the invitation of the European Commission.

Moreover, we celebrated Ireland's contribution to European standardisation at our annual Standards Forum and Awards in October 2023, introducing a special award to mark the 50th year of Ireland's EU membership.

The event's theme was the circular economy, linked to the United Nations' Sustainable Development Goals. We are carrying this enhanced focus on sustainability with us into 2024 and beyond.

NSAI continues to embed sustainability into everything we do, to support the Climate Action Plan and the EU's Corporate Sustainability Reporting Directive.



## Investing for the future

NSAI continues to deliver a strong financial performance, as income exceeded €30 million for the first time ever. NSAI and Ireland are starting to see the benefits from investments made in our key priority areas:

- Housing for All
- medical devices
- digital transformation
- climate action.

In 2023, we continued to invest in these areas, ensuring NSAI can focus on innovating to shape a safer, better and sustainable future.

## A future-focused strategy: Where to from here?

As we face and embrace the challenges of the future, our work must continue to reflect key government and EU priorities.

In implementing NSAI's Strategic Plan, we want to seize opportunities around digital transformation, medtech, climate action and housing that contribute to Ireland's goals. Delivering on that plan for Ireland and our global business community is critical to our future success.

## Our enduring gratitude for those we work with

As ever, we greatly appreciate our NSAI staff in Ireland, the US and the UK, who continued to help the organisation achieve its goals in 2023. We also thank our board members (and outgoing board members) for their time and commitment.

Similarly, we'd like to thank our 2,400 national committee members and industry experts for their continued commitment to the work of standardisation, which has 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 departmental colleagues across all divisions, specifically within the NSAI Liaison Unit. We are extremely grateful for their support for the ongoing rollout of NSAI's Strategic Plan, and our work in enabling Irish trade and enterprise.

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 31 December 2023.



**James Kennedy**  
Chairperson



**Geraldine Larkin**  
Chief Executive Officer



# Standards: Empowering business and society

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 2,400 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 the European and international level, incorporating the interests of Irish business and society.

In Ireland, NSAI works with and encourages organisations, businesses and experts to engage in standards development. By being involved at the forefront of research and standards development, they can benefit from knowledge transfer and innovation.

In addition, NSAI works across industry sectors, research and academia to create awareness of the value of standards and their adoption.

NSAI offers a significant national library, incorporating harmonised European and international standards as well as national standards, which are available through the [NSAI Standards Store](#).



## *In their own words...*

*The CEO of KUKA Ireland, Brian Cooney, actively contributes to the continuous development of standards by participating in NSAI's technical committee for Robots, Cobots, and Robotics.*

**"We're close to the standards, so we can navigate them with the help of all the other experts involved."**

*Brian Cooney, KUKA Ireland  
[NSAI Technical Committee Member]*



# Standards 2023 at a glance

## Summary 2023

**29,100+**

standards available in NSAI's catalogue (up from 28,000+ in 2022)

**1,372**

standards published by NSAI

**258,128**

standards accessed through NSAI's online subscription catalogue

**427**

standards committee meetings convened

**170**

Nearly

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

**2,400**

Over

national committee members



# Standards 2023 activities in focus

## Standards adding value to Irish industry

### New and top-selling standards in 2023

In line with our strategic plan, standards' committees developed and published these indigenous standards to meet the needs of Irish industry and society:

- I.S. 420:2023 Pre-cast Concrete Manholes
- I.S. 436:2020+A1:2023 Farm fencing – Timber post and wire – Requirements
- I.S. 3217:2023 Emergency Lighting

### The top-selling standards in 2023 were:

1. I.S. 10101:2000+AC1:2000 National Rules for Electrical Installation (Wiring Rules)
2. I.S. 3217:2023 Emergency Lighting
3. I.S. 813:2014+A1:2017/AC:2017 Domestic gas installations (Edition 3)
4. I.S. 3218:2013+A1:2019 Fire detection and alarm systems for buildings
5. I.S. 291:2015+A1:2022 Selection, commissioning, installation, inspection and maintenance of portable fire extinguishers

### Strategically vital to national and European innovation and growth

Due to the EU Standardisation Strategy, standards have become increasingly recognised as a critical tool to support national and European economic growth. They drive:

- technological advancement
- competitiveness
- interoperability
- innovation.

The strategy seeks to embed standardisation as a driver of European competitiveness and resilience. It also gives strategic direction to European leadership in global standards-making.

### Supporting European policy and industry

In January 2023, the European Commission's High-Level Forum (HLF) on Standardisation commenced its work, supported jointly at the national level by NSAI and the Department of Enterprise, Trade and Employment.

The Forum aims to identify standardisation priorities in support of EU policies and legislation, and discuss horizontal issues such as international leadership, education and skills or pre-normative challenges in a multi-stakeholder setting.

The Forum's priorities are to identify potential future standardisation needs in support of EU legislation, programmes and policies.

Since it was set up, the Forum has created 15 workstreams to operationalise its work to strategically advance European standardisation. It has also helped steer development of the Annual Union Working Programme (AUWP) on European Standardisation and establish European priorities within it. See the [HLF Annual Activity Report 2023](#).



# Standards 2023 activities in focus

## Supporting national policy and industry

Implementing NSAI's Strategic Plan has enabled NSAI to maximise its standards development activities to align with government policy and the EU Standardisation Strategy. This shows the contribution of standards and standards development to supporting the competitiveness and impact of 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:

- climate action
- digital transformation
- enterprise and innovation.

## Supporting climate action and sustainability

NSAI works to support initiatives that address the risks posed by climate change, and to promote sustainability.

## Propelling the circular economy

In 2023, we continued to contribute to the work of various European and international committees focused on this area, particularly through the NSAI Circular economy committee, NSAI/TC 66. These included:

- CEN/TC 350 – Sustainability of construction works, which develops horizontal standards for assessing sustainability aspects of new and existing construction works.
- CEN/TC 473 – Circular economy, which seeks to develop horizontal standards that address European specific prerequisites, legislation and policy. The standards aim to provide guidance, recommendations, requirements, methodologies and tools to implement, support and measure transition towards a circular economy at an organisational level.
- ISO/TC 323 – Circular economy, which develops standards in the field of circular economy to develop frameworks, guidance, supporting tools and requirements for the implementation of activities of all involved organisations, to maximise the contribution to sustainable development.

During 2023, we contributed to the ongoing development of an important series of international standards from ISO/TC 323, which are set for publication in 2024:

- ISO 59004 – Circular economy – Vocabulary, principles and guidance for implementation
- ISO 59010 – Circular economy – Guidance on the transition of business models and value networks

- ISO 59020 – Circular economy – Measuring and assessing circularity performance
- ISO 59040 – Circular economy – Product circularity data sheet.

NSAI also established a new committee on circular furniture design.

## Driving retrofitting and other sustainability standards

In 2023, the NSAI Retrofit Committee began work on the next edition of S.R. 54 – Code of Practice for the energy-efficient retrofit of dwellings. The current edition, first published in 2014, has been a hugely successful document and is still widely used by industry.

NSAI was named under a number of actions in the joint Department of the Environment, Climate and Communications and Department of Agriculture, Food and the Marine [Bioeconomy Action Plan 2023-2025](#).

NSAI continues to monitor and engage with the work of the CEN-CENELEC Strategic Advisory Body on Environment (SABE). SABE is tasked with providing strategic advice to CEN-CENELEC management, promoting standardisation within European environmental policy framework and supporting technical committees in addressing environmental issues in their work.



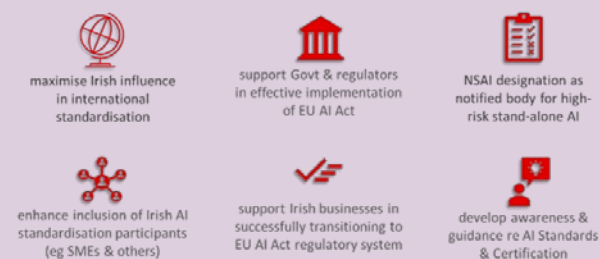
# Standards 2023 activities in focus

## NSAI's key actions under the AI Standards and Assurance Roadmap

Through Action 2 of the roadmap, NSAI is committed to supporting Irish businesses and AI systems users so they're aware of what's required under AI standards and conformity assessment. During 2023, NSAI progressed this action through:

- initiatives to create awareness of AI standards in development
- co-leading an EU High Level Forum workstream on AI standards awareness, established in May 2023, to use EU-wide awareness activities to support Irish businesses and organisations.

### NSAI AI Standards & Assurance Roadmap



## Supporting digital innovation and transformation

### Enabling use of artificial intelligence

Information and communications technology (ICT) is one of the most significant and fastest-evolving areas of technological advancement. Harnessing digital innovation to benefit Irish society and the economy is at the heart of Ireland's National Digital Strategy.

Those involved with ICT standardisation, at national, European and international levels, are making immense efforts to try to keep pace and develop the standards needed to support and harness the use of artificial intelligence (AI), quantum technologies, blockchain, the cloud, edge computing and the internet of things.

AI was an area of particular focus in 2023 and continues to be, with the roll out of the [AI Standards & Assurance Roadmap](#), which was published by NSAI Standards in July 2023.

The roadmap is a key deliverable under the [AI – Here for Good: National Artificial Intelligence Strategy for Ireland](#). It consists of a set of actions to deliver on the AI Standards and Assurance needs of the forthcoming EU AI Act and to support the wider implementation of the Act.

During 2023, NSAI worked closely with the Department of Enterprise, Trade and Employment to support its contributions to the negotiations of the EU AI Act. We continue to collaborate with government and other state agencies to prepare for Ireland's implementation of the AI regulatory system.

To maximise Ireland's influence in international AI standardisation, NSAI is playing a leading role in developing international and European AI standards. At ISO/IEC JTC1/SC42, Ireland holds the convenorship and secretariat of Working Group 3 on AI Trustworthiness. An NSAI National Mirror Committee member has been the project editor of ISO/IEC 42001.

Within CEN-CENELEC, Ireland is an active participant in the work of JTC21, with experts participating on committees to develop European standards, including those required by the EU AI Standardisation Request.

# Standards 2023 activities in focus

## Other 2023 highlights in ICT standardisation

Along with AI, NSAI experts were also active in other areas of standardisation relevant to ICT:

- At ISO/IEC level, NSAI took up the secretariat of the international Working Group on Governance of Information Technology (JTC1/SC 40/WG 1).
- In telecommunications standardisation, NSAI was actively involved with the Department of Environment, Communications and Climate (DECC) in the work of the European Telecommunications Standards Institute (ETSI) to overhaul its governance in line with the amendment of the European Standardisation Regulation 1025/2012.
- At EU level, NSAI Standards contributed to the publication of the European Commission's [Rolling Plan for ICT Standardisation 2024](#).

## Innovation Awards

NSAI recognised the contribution of Irish researchers to standardisation through the NSAI Innovation Awards, presented at the annual Standards Forum and Awards. Through this event, NSAI celebrates the significant contributions researchers make to standardisation.

In 2023, we recognised researchers' efforts to use standards and influence standards development to help achieve innovative goals with multiple awards:

- NSAI Individual Researcher/Innovator Award  
Winner: Delaram Golpayegani, a PhD researcher at the SFI ADAPT Centre, Trinity College Dublin
- NSAI Project Innovation Award  
Winners: Dr Alan McGibney and Dr Susan Rea of the Nimbus Centre at Munster Technological University, for the DENiM project
- NSAI Young Researcher Award  
Winner: Dylan Doherty, a researcher at Dublin City University, for the Grain-4-Lab Project.
- NSAI Contribution to European Standardisation Special Award  
To mark the 50th year of Ireland's EU membership in 2023, Minister Neale Richmond presented the Contribution to European Standardisation Special Award to the Centre for Excellence in Universal Design at the National Disability Authority.

## Third-party awards

One of NSAI's standards experts, Dr Sweta Malik, won the CEN-CENELEC STANDARDS+INNOVATION Young Research Award 2023.

## Awards and Winners



# Standards 2023 activities in focus

## Engaging with stakeholders

### Building Better Business events

NSAI supported the Department of Enterprise, Trade and Employment at eight Building Better Business events held around the country. At these events, we engaged directly with SMEs, highlighting the importance of standards and helping them identify the right standard for their business.



## Significant industry outreach and engagement

NSAI held multiple outreach sectoral meetings and events in 2023, engaging with Irish industry, stakeholders, regulatory bodies and policymakers. NSAI delivered 30 events during the year to promote awareness of standards, nationally and as part of international initiatives.

- In September, NSAI contributed to the [HSBooster webinar: Standardisation in the Health Sector](#)
- In November, NSAI teamed up with Danish Standards, CEN and CENELEC to host a webinar on future EU legislation on AI and the important role standards play: [Future EU legislation on AI and the important role standards play – Danish Standard](#)
- In December, NSAI/TC 99 Committee on Societal and Citizen Security hosted a [webinar on preparedness and response capabilities with PEERs Project](#).

## Educational activities to promote awareness of standards

To boost standards awareness, NSAI engages regularly with educational establishments, the RDI community and academia. In 2023, NSAI delivered 10 lectures to support standards education in academic institutions.

We also hosted six Lunch & Learn events for committee members and chairs to support Irish experts in building standardisation skills.

## Hosting and participating in international standards development meetings

To support wider international standardisation, NSAI hosted, and participated in, several European and international meetings across multiple industry sectors. By doing this, we give stakeholders in Ireland more opportunities to engage with important international standardisation activities. Meetings that NSAI hosted and participated in, included:

- ISO Committees: ISO/TC 121 on Sub-Anaesthetic and Respiratory Equipment and ISO/TC 209/WG 2 on Biocontamination Control
- CEN Committees:
- CEN/TC 286 on Liquefied petroleum gas equipment and accessories
  - CEN/TC 128/SC 4 on Fibre cement products for roofing
  - CEN/TC205/WG17 on Infection Protection Masks
  - CEN/TC 102 on Sterilizers and associated equipment for processing medical devices
  - CEN TC 434 on elnvoicing
  - CEN TC 70 WG 5 & 7 on Fire-fighting Equipment



# Standards 2023 activities in focus

- CENELEC Committees: CLC/TC 99x on Power Installations exceeding 1kV a.c (1.5kV d.c)
- CEN/CLC Joint Technical Committee: CEN/CLC JTC 13/ WG 5 Data Protection, Privacy and Identity Management.

## IEC Young Professionals Programme

NSAI continued its engagement with the IEC Young Professionals (YP) Programme, whereby participants nominated by their respective national committees represent their country.

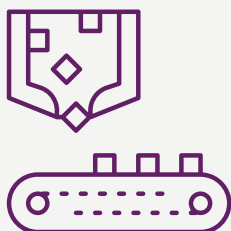
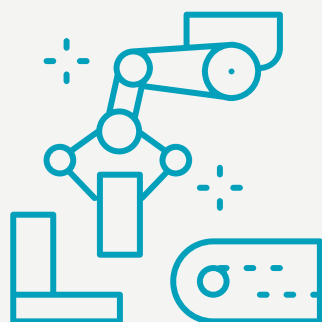
Through a competitive process, two people were chosen by NSAI to represent Ireland at the annual IEC General Meeting in Cairo, Egypt and to participate in the IEC YP workshop:

- Catherine Gorton, H&S Manager with Ward and Burke
- Ahmed Sheikh, Senior Power Systems Engineer with EirGrid.

## Supporting government in implementing EU technical harmonisation

Directive (EU) 2015/1535 applies to all draft technical regulations. Its procedure aims to prevent creating barriers in the internal market before they materialise. The directive aims to ensure these texts are compatible with EU law and the internal market principles.

As the contact point for the Technical Regulation Information System (TRIS), NSAI helped enable government departments to succeed in notifying nine complex proposals for national legislation during 2023.



## Your Standards, Your Say: public consultation on draft standards

NSAI sought engagement from key stakeholders through the online Your Standards, Your Say portal on key Irish and international standards that had reached the public consultation stage in 2023.

Submission of comments during the public consultation process greatly assists the work of NSAI in achieving a consensus approach, which is at the heart of the standards process. All comments received during a public consultation are considered by the relevant technical body.

Public consultations in 2023 included:

- Draft ISO/DIS 53800: Guidelines for promotion and implementation of gender equality and women's empowerment
- I.S. 844 – Transportation and installation of bituminous materials for roads and other paved areas
- I.S. 329 – Gas distribution mains
- I.S. 420 – Pre-cast Concrete Manholes
- I.S. 361 – Code of practice for the safe use of tower cranes – Conventional and self-erecting tower cranes
- S.R. 50-1 – Building services – Code of Practice – Part 1: Water-based heating systems in dwellings – Amendment 1
- I.S. 10101 – National Rules for Electrical Installations
- I.S. 436 – Farm fencing – Timber post and wire – Requirements.

# Certification: Excellence in industry

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



## *In their own words...*

*Securing certification for a quality management system in the medical devices industry has enabled Lawrence Engineering in Sligo to submit bids for large manufacturing projects. Lawrence Engineering achieved certification to I.S. EN ISO 13485:2016 through NSAI.*

**“Achieving certification... was an important step forward for our company. We had already been manufacturing components for the medical device industry, but the certification has enabled us to expand our customer base both in Ireland, and abroad.”**

*James Lawrence, Lawrence Engineering [NSAI client].*

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

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

By seeking certification through NSAI, businesses can show they are run effectively and conform to recognised international standards, giving them a competitive edge. The process of achieving and maintaining 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. The manufacturer is responsible for:

- carrying out the conformity assessment
- setting up the technical file
- issuing the EU declaration of conformity
- affixing the CE marking to a product.

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

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

# Certification 2023 at a glance

## Summary 2023

**2,935**

audit days completed for medical device certifications (through NSAI and NSAI Inc)

**409**

new management system certificates issued (through NSAI and NSAI Inc)

**989**

Construction products certificates issued and 320 insulation installers registered (supporting the government's Housing for All strategy)

**1,172**

management system audits completed (through NSAI and NSAI Inc)

**9,051**

automotive 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 Ltd accreditation for its work under the UKCA mark for Construction, Measuring Instruments and Non-Automatic Weighing Instruments. NSAI Certification UK also passed its preliminary assessment by UKAS for accreditation to ISO 13485 for Medical Devices.

# Certification 2023 activities in focus

Offering Irish businesses a 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.



## *In their own words...*

*Through NSAI, Longford's Framespace Solutions achieved Ancillary Certification for a housing development project in Dublin, in compliance with BC(A)R 2014 requirements.*

**“Modern Methods of Construction (MMC) is going to transform our industry over the coming years. Having recently achieved MMC ancillary certification compliance, as independently assessed by NSAI’s Sustainability & Built Environment Department, Framespace Solutions has been able to demonstrate our position at the forefront of precision manufacturing in construction, and the potential of our methods to support Housing for All.”**

*Paddy Mahon, Framespace Solutions Ltd [NSAI client]*

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: Modern Methods of Construction Division

NSAI’s new modern methods of construction (MMC) unit was established in June 2023, within the certification division.

The government’s Housing for All plan commits to enhance productivity in construction, which can be achieved by using MMC.

MMC encompasses construction technology and methodologies that improve productivity, particularly offsite construction. It also involves methods such as modular construction panels or light steel framing.

NSAI offers certification for the offsite manufacturing stage and on-site assembly sign-off on MMC building systems.

It also offers on-site building system installation compliance under Building Control (Amendment) Regulations – BCAR 2014, through the provision of ancillary certification.

NSAI supports the government’s Housing for All strategy by:

- continuing roll-out of certification scheme in MMC to improve the residential construction building system assessment process, under the Agrément certification scheme
- publishing the Guide to Agrément Certification for Modern Methods of Construction
- completing the roadmap for increased adoption of MMC in public housing delivery action items (as assigned to NSAI)
- focusing on Housing for All action item 61, due for completion in Q3 2024.

# Certification 2023 activities in focus

NSAI ensures certified building systems use “proper building materials, assembly and installation methods and factory production control” processes suitable for their intended use under Irish site conditions, in line with the current Irish Building Regulations 1990 to 2023.

The emphasis on quality control in the offsite manufacturing processes ensures firms

- comply with established regulatory requirements
- provide reliable and precise modular building systems to the construction industry.

NSAI continues to work and engage with Ireland’s leading offsite manufacturers so their building systems (such as 3D volumetric or 2D panelised systems) can be certified to comply with building regulations.

NSAI completed surveillance audits on all current MMC-certified organisations (that is, building system organisations), as registered on the NSAI website and certified under the Agrément certification scheme for modular construction.

NSAI is also an active member of the Construction Sector Group (CSG) and Construction Sector Subgroup on Innovation and Digital Adoption for MMC Certification. Moreover, NSAI is also a member of the Timber in Construction Working Group – Thematic Group 2 on Regulation, Standards and Compliance. This relates to the increased use of timber in the built environment.

## Certification: Sustainability and Built Environment Division

Through our Sustainability and Built Environment team, we support the government’s commitment to ensuring construction materials and standards adhere to UN Sustainable Development Goals, EU Green Deal objectives and its emission targets. We do this by providing certification under the Construction Products Regulation harmonised rules for the marketing of construction products in the EU.

In the UK, UKCA marking will become mandatory in the future for Irish companies seeking to access that market. NSAI Certification UK Ltd 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.

## Summary 2023

### Modern methods of construction certification

New unit and MMC certification established in June 2023

19

new MMC enquiries received

9

new MMC certificates published, including revisions to existing certificates

## Summary 2023

### Sustainability and Built Environment Division

In 2023, NSAI supported the government’s Housing for All strategy by:

- developing and enhancing existing certification schemes to support government strategies and satisfy industry demands for innovative construction solutions

approving

989

construction products

registering

320

insulation installers

# Certification 2023 activities in focus

## Certification: Business Excellence Division

In line with NSAI's strategic plan, we have updated our SME support tools to align with new versions of relevant standards. For ISO/IEC 27001 (Information Security Management Systems), NSAI hosted an event in March 2023 to support organisations moving to the latest version of the standard.

### Working at European level

Business Excellence staff successfully completed all deliverables on an EU-funded project Advancing for Cybersecurity and Enhancing (business) Flows (A4CEF). This involved developing NSAI's capabilities for the EU Cloud Certification Scheme. We completed pilot projects with Irish SMEs, and gained significant learnings with partners from France and Cyprus.

Building on this work, NSAI submitted a proposal for funding under the European Call for Digital Transformation 2023. This is to explore the application of digital technologies to support more cost-effective certification, along with cybersecurity certification in other ICT domains.

### Further development in business excellence

We also completed significant development work on ISO 17029 accreditation (general principles and requirements for validation and verification bodies).

In 2024, NSAI intends to offer accredited certification in respect of ISO 14064 (quantification monitoring and verification of GHG emissions) and ISO 17029 to serve as the foundation for accredited services in other domains of Environmental, Social and Governance (ESG).

We also progressed several verification initiatives in 2023, including partnerships with the Law Society of Ireland and the Community Enterprise Association of Ireland. These schemes are built on the principles of ISO standards.

FSSC 22000, which is an ISO-based certification scheme for food safety management systems, is recognised internationally and benchmarked by the Global Food Safety Initiative (GFSI). In April 2023, NSAI certified its 50th Irish food and drink business to FSSC 22000, reaching an important milestone.

### Raising awareness among businesses

NSAI also took part in national conferences, such as the Electronics Manufacturing Ireland Conference and the Cyber Ireland Conference.

As part of the Let's talk about information security awareness campaign, we organised a series of webinars in 2023. These targeted both the public and private sectors to highlight the benefits of certification with advice from Irish-based businesses.



### *In their own words...*

*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 the food they buy.*

**"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]*

# Certification 2023 activities in focus

## Summary 2023

### Medical devices certification

27

Medical Device Regulation (MDR) certificates issued, which included substantial changes to previously certified devices under MDR

15

MDR substantial changes approved

1

notified body opinions (NBOp) issued

2,935

audit days completed for medical device certifications (for NSAI and NSAI Inc)

## Certification: Medical Devices Division

The medical device sector is a cornerstone of the Irish economy and has global impact. Ireland is Europe's largest per capita employer of medical device professionals. Nine of the world's top 10 medical device companies having operations here during 2023. NSAI continues to be the only Irish designated notified body and is uniquely positioned to serve the Irish medtech community.

### MDR notified body

The EU Medical Devices Regulation (MDR) was enacted in 2017 and has introduced an enhanced focus on safety and performance requirements, including additional technical documentation and increased clinical data requirements.

Recent regulatory changes have brought challenges for all stakeholders involved in the sector. Fewer notified bodies in Europe have achieved MDR designation than did previously under the directives. NSAI achieved the designation IVDR 2017/746 in 2023, following the designation MDR 2017/745 in 2020.

The new regulatory framework has brought challenges for notified bodies, which must have resources available to cater to the demand for product certification. NSAI will continue to support Irish and international client companies through their quality management system and product certification processes.

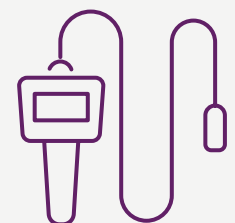
### The extent of medical device approvals

Since receiving MDR designation in 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.

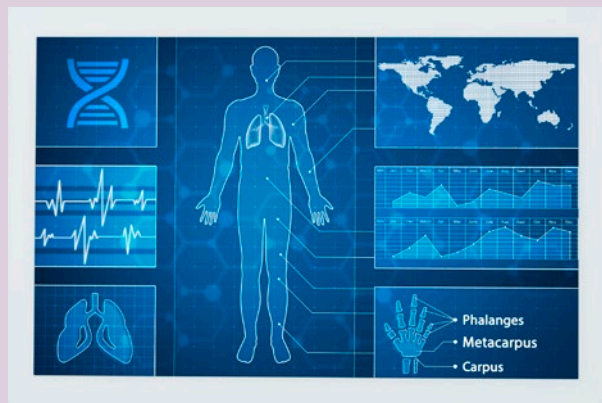
In 2023, NSAI issued 27 MDR certificates. These included new applications and substantial changes to previously certified devices. In addition, 15 substantial changes to MDR devices were approved, along with one notified body opinion.

As a notified body, our team encompasses highly-qualified experts with competencies across disciplines including:

- biocompatibility
- software
- engineering
- sterilisation
- tissue of animal origin
- clinical and medicinal substances
- other disciplines.



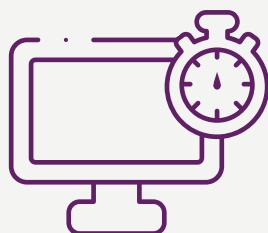
# Certification 2023 activities in focus



## Medical devices certification

NSAI supported several Irish companies in their certifications during 2023. Some of these clients included:

- Irish companies that achieved initial certification to EN ISO 13485.
  - **Chromatography & Life Sciences of Ireland Ltd** MD19.8588 registered on 28/11/23, based in Westmeath.
  - **X-Bolt Orthopaedics** MD19.8579 registered on 19/09/23, based in Dublin.
  - **Total Plastic Solution Ltd** MD19.8549 registered on 28/03/23, based in Limerick.
- certification of QMS to I.S. EN ISO 13485:2016 & CE certification of medical devices to EU MDR by Irish client **Palliare**
- CE certification of medical devices to MDR and/or certification of QMS including companies with a significant presence in Ireland, such as **Bausch+Lomb**, **Becton Dickinson** and **Integer**.



NSAI continually invests in the training and professional development of our staff to keep up to date with the evolving regulatory landscape.

Our team members are active as leading voices within the medtech sector and regularly support events in academia and industry such as:

- European MedTech Quality Assurance and Control Conference – Vigilance focus, Berlin, April 2023
- MSc MedTech RA workshop, Galway, October 2023
- QServe conference – IVDR focus, Amsterdam October 2023
- 2023 European Medical Device Sterilization Conference (July 2023) – Notified Body's Expectations: Ensuring Sterilization Audit Readiness.

Our broad designation allows us to support clients with medical devices across the full range of device classification. NSAI is able to provide conformity assessments under both MDR and IVDR and grant CE marked certificates to the scope documented on the NANDO database.

### In Vitro Diagnostic Device Regulation – IVDR

NSAI achieved designation under the In Vitro Diagnostic Regulation 2017/746 in 2023, to provide conformity assessments under the IVDR and grant CE marked certificates to the scope documented on the NANDO database.

The Designation represents a significant expansion in the scope of conformity assessment provided under the old IVDD. In line with this expansion, NSAI is designated to perform conformity assessment activities for all Classifications of devices: Class A, Class B, Class C and Class D.

As a result, the IVDR team continued to expand in 2023. Processes have been activated and business requests were ongoing throughout the year.

## Certification: Market and Regulatory Support Division

### Current automotive certification

NSAI is the appointed type approval authority of Ireland for both the EU and UN-ECE type approval schemes. NSAI is one of 27 approval authorities in Europe.

### National certification

When vehicles such as ambulances, refrigerated trucks, cement lorries and trailers are manufactured in low volume in Ireland, they require further testing. This is to ensure they comply with national and EU requirements before they can be registered for use on Irish roads.



# Certification 2023 activities in focus

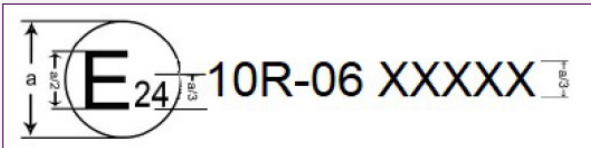
These vehicles are tested through a network of Approved Test Centres in Ireland (ATCs) where manufacturers can get an Individual Vehicle Approval (IVA) or National Small Series Type Approval (NSSTA).

## European certification

To mass produce vehicles for the European market, an automotive vehicle/system/component manufacturer must submit an approval application to a European type approval authority. NSAI has a network of designated services in Europe, Asia and North America who conduct testing for manufacturers.

The approval mark for Ireland is E24 for UN-ECE and e24 for EU approvals.

## Example of an UN-ECE approval mark



## In their own words...

Through NSAI's Automotive Certification division, M-Tec Engineering in Cavan participated in the Approved Vehicle Body Builder (AVBB) scheme for its trailer manufacturing business.

**"The AVBB (Approved Vehicle Body Builder) scheme gave us an important foundation to grow on as a company. It meant we had a reputable name and could add to the markets, bring on new products and really grow significantly."**

*Therese Malanaphy, M-Tec Engineering [NSAI Client]*

## Summary 2023

Automotive, market and regulatory support

9,051

motor vehicle approvals issued

4,163

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

4,888

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

## Future technologies in the automotive industry

### Cybersecurity

With vehicles becoming more intelligent and connected through 5G and vehicle-to-vehicle (V2V) communication, cyber-attacks now pose a risk to drivers, passengers and other road users.

To mitigate against this, UN-ECE R155 and R156 were introduced. UN-ECE R155 looks at manufacturers' cybersecurity management systems while R156 looks at vehicle software updates and software update management systems. NSAI issued its first UNECE R155 and R156 approval in 2023. With technology rapidly becoming more advanced, this is expected to become a growth area in Type Approval and for NSAI.

# Certification 2023 activities in focus

## Autonomous, automated, connected and cooperative vehicles

As AI (artificial intelligence) has advanced, vehicles have an increasingly reliable ability to make complex decisions rapidly.

To enable manufacturers to develop these new technologies while safeguarding the public, the new General Safety Regulation (GSR) came into force in 2022. This regulation introduces a range of mandatory advanced driver assistant systems to improve road safety and establishes the legal framework for the approval of automated and fully driverless vehicles in the EU.

NSAI granted several approvals for manufacturers against the new GSR and we are part of a multi-agency approach to developing a framework for testing of self-driving vehicles on Irish roads.

## Vehicle emissions

In 2023, the European Parliament and the Council reached a provisional agreement on new rules to reduce road transport emissions for passenger cars, vans, buses, trucks and trailers.

This new regulation will be called Euro 7, which will introduce more stringent air pollutant emissions standards for combustion engine vehicles regardless of fuel used. It will also tackle non-exhaust emissions such as microplastics from tyres and particles from brakes. This regulation will apply from 2030 for cars and vans, and from 2031 for buses and trucks.

NSAI is one of approximately 9 granting approval authorities in the EU in relation to emissions, which is a highly specialised area. NSAI granted approvals for hybrid, electric and combustion engine vehicles in recent years and Euro 7 paves the path for 'cleaner' vehicles in the near future.

## Certification: NSAI Certification UK Ltd

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.

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

NSAI Certification UK Ltd has also successfully passed the preliminary assessment by UKAS for accreditation to ISO 13485 to offer UKCA marking to Irish medical device manufacturers.

## Certification: NSAI Inc

NSAI Inc, a wholly-owned subsidiary of NSAI, offers a wide range of accredited management system and medical device certification services in over 30 countries. Its primary strategic objective 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 services 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 50001 – Energy Management
- R2 – Responsible Recycling (Electronics)
- ISO 27001 – Information Security Management
- AS9100/9120 – Aerospace Management Systems
- TL 9000 – Telecom Management Systems.

In 2023, NSAI Inc started planning an expansion of its portfolio of certification services into these areas:

1. ISO 22301 Business Continuity, the international standard that outlines the necessary requirements for establishing a robust management system that safeguards your business against disruptions and facilitates a swift recovery.
2. ISO 20000 Information Technology Service Management Systems (ITSMS), which is how the planning, design, transition, delivery and improvement of services can meet service requirements and deliver value.

NSAI Inc also serves as a critical location for the SCC (Standards Council of Canada) for ISO 13485 and MDSAP (Medical Device Single Audit Program). 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.

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



### *In their own words...*

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

**“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 Inc/NSAI client]*



# The National Metrology Laboratory

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



## *In their own words...*

*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.*

**"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]*

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 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.

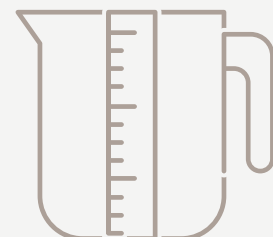
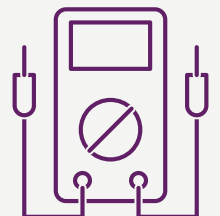
The measurement standard is used to specify a unit such as:

- 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.



# NML 2023 at a glance

## Summary 2023

NML

14

national measurement standards maintained

5,200

calibration certificates issued to 420 companies

515

research days completed by measurement scientists

2

scientific research papers co-authored

20

training courses delivered, attended by 74 different organisations

Participation in

5

European Metrology Partnership research projects

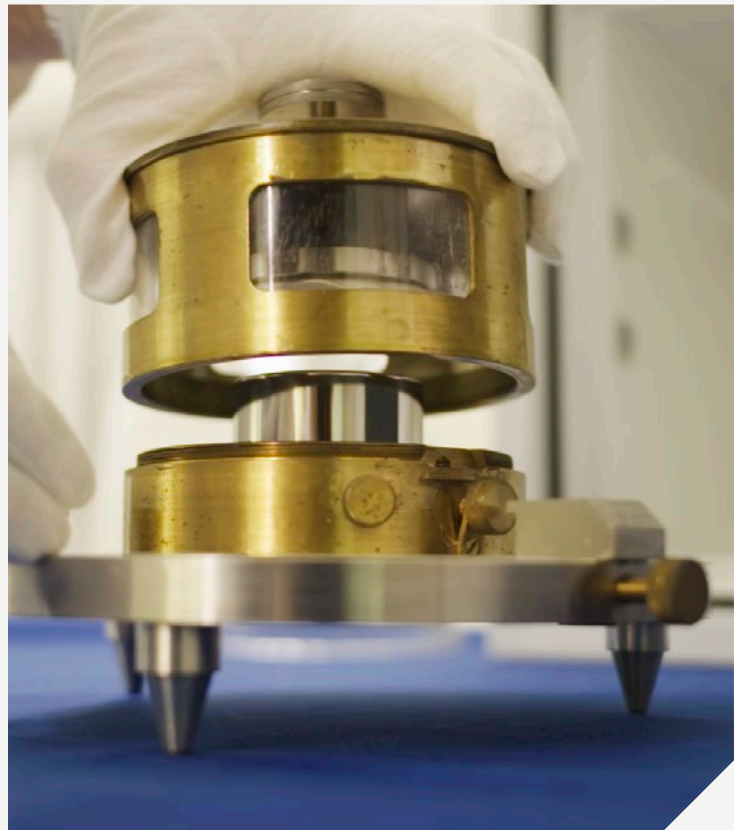
### Why we need measurement science

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

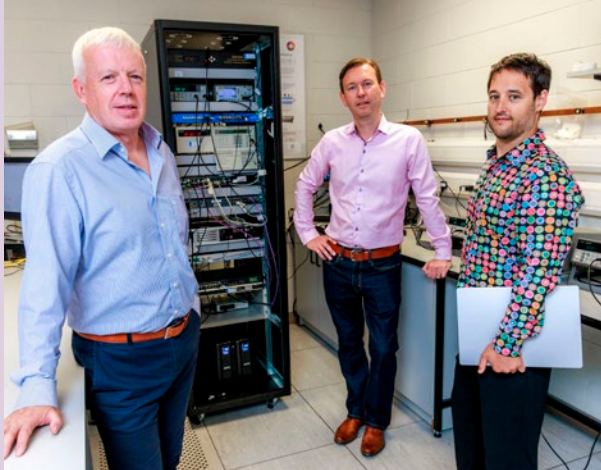
NML's measurement standards are the most accurate representations of SI units available in Ireland. They serve as a bridge between measurement results and SI units for physical quantities such as:

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



# NML 2023 activities in focus



## Launch of Ireland's first National Timing Grid

NSAI's NML commenced a project with HEANET (Ireland's National Education and Research Network) and several suppliers to investigate the dissemination of the NSAI time standard and the potential to set up a time distribution network in Ireland.

As we can provide Coordinated Universal Time, known as 'UTC (NSAI),' over the internet, the NML partnered with Timing Solutions Ltd and Data Edge Ltd to create a National Timing Grid of Ireland. This project officially launched in Q2 2023 and was presented at the International Timing and Sync Forum Conference in Q3 2023.

NML also signed a memorandum of understanding with the Office of the Government's Chief Information Officer (OGCIO, part of Department of Public Expenditure and Reform). Under this memorandum of understanding, NML will establish a timing system, like that of UTC (NSAI), to underpin the rollout of 5G across public sector networks.

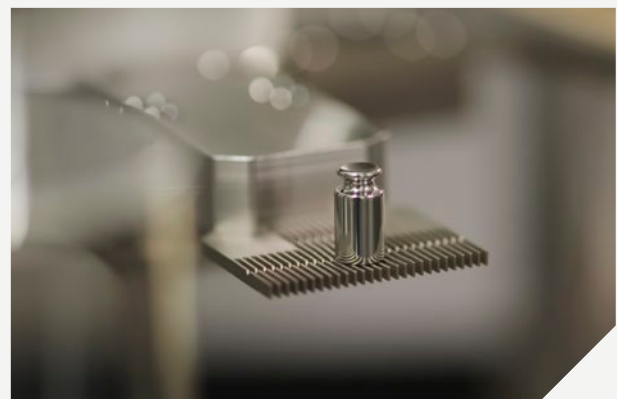
## NML research involvement

Research continues to be a core component of NML's work. We participated in several EU-funded research projects during 2023, including:

- 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 cooperation with Trinity College Dublin
- Two further research projects that started in 2023
  - True8DIGIT: Towards a true 8-digit digitiser. NML is coordinating and managing this research project which will run for three years.
  - RFMicrowave2: Development of RF and microwave metrology capability.

Measurement uncertainty is the parameter universally used to indicate the quality of a measurement result. It's 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 convener of the Capacity Building Working Group, which incorporates over 20 European NMIs Europe.

# NML 2023 activities in focus

## Outreach and education

NML plays a crucial role in championing measurement and advocating for good measurement practices. Through its outreach and education activities, NML actively engages with many stakeholder groups. Our 2023 outreach and education activity included:

### Training courses

In 2023, NML conducted 20 training courses, benefiting over 100 participants from 74 different organisations. These courses offered 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 placements. These students got to engage in calibration work and science-based projects in the laboratory, gaining valuable practical experience. One of the students is also undertaking a research project based in NML.

### 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 through a proficiency testing scheme. In 2023, the laboratory delivered 22 proficiency tests for 17 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.

### MyGreenLabs certification

NML achieved certification to MyGreenLabs in November 2023. This was a significant achievement and proved NML's commitment to reducing its carbon footprint and reducing waste and energy use.



# Legal Metrology

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

## Legal Metrology 2023 at a glance

### Summary 2023

Legal Metrology Service

**24,607**

trade instruments inspected

**6,770**

premises visited across Ireland

**101**

warning notices issued per 1,000 inspections

**28,445**

instruments were 'In Service' verified by NSAI Authorised Verifiers to support the use of compliant instruments

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

- how much petrol or diesel we put into our cars
- the distance travelled and time taken to calculate our taxi fares
- the weight and volume of pre-packaged goods sold to consumers.

The Legal Metrology Service (LMS) team in NSAI continued to conduct regulatory functions throughout 2023 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.

As a notified body, NSAI is accredited under ISO 17020 to conduct the final stage conformity assessment (Module F) of the following instruments:

- liquid fuel dispensers
- non-automatic weighing instruments
- truck mounted oil meters
- truck mounted waste weighers
- weighbridges
- milk metering systems.

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, NSAI attended several European working group meetings throughout 2023.

Targeted inspection programmes for 2023 included:

- fisheries
- licensed premises
- airports
- meat plants.
- marts

IT improvements in 2023 have enhanced our scheduling function for the inspectorate, to support NSAI's risk-based approach to inspections.





*In their own words...*

*As an Authorised Verifier for truck-mounted milk metering systems, Hickey Metering has a vital role to play in NSAI Legal Metrology's verification and compliance service.*

**"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  
[NSAI Authorised Verifier]*

# ESG: Shaping a sustainable future

NSAI is committed to operating as a responsible organisation and contributing to environmental sustainability, social responsibility and good governance.

## NSAI's Strategic Plan 2022-2026 and sustainability

The NSAI Strategic Plan sets out our commitment to contribute to and take a leadership role in core national policies such as climate action. NSAI gives critical support to the public and private sector to achieve sustainable development goals.

NSAI acts as a central contributor in the challenge to combat climate change. NSAI services are key to combatting environmental challenges such as climate change.

Within the Strategic Plan, climate action and sustainability form a key focus within Goal 2, which set out NSAI's commitment to innovatively create new service lines to embrace change.

Strategic Project 3, Action and Sustainability, sets out NSAI's commitment to:

- structure our services to support the Green Transition
- provide an infrastructure to support that transition
- establish NSAI as an exemplar organisation in terms of internal environmental targets.

## Towards 2030 de-carbonisation and energy efficiency targets

NSAI is committed to sustainability and to supporting government policy in reducing our greenhouse gas emissions by 51% and improving our energy efficiency by 50%, by 2030.

## NSAI's official air travel and related carbon emissions

Given the international aspects of our role in supporting Irish business, NSAI must use air travel to meet some of its commitments worldwide.

NSAI uses hybrid meetings and audits where possible to reduce its air travel footprint in fulfilling its international role. Since 2020, NSAI has offset our official air travel emissions through a carbon tax-linked payment to the statutory Climate Action Fund each year.

NSAI records, monitors and values the greenhouse gas emissions associated with official air travel usage, in line with the provisions of Circular 01/2020 issued by the Department of Public Expenditure, National Development Plan Delivery and Reform in January 2020.

Moreover, NSAI makes a payment to the fund manager of the statutory Climate Action Fund related to those emissions for the previous year:

For 2023, NSAI's year-end carbon emissions liability for official air travel was €2,490.09 (up from €51.79 in 2021), reflecting the first full calendar year without COVID-19 pandemic-related restrictions on travel and physical, on-site meetings.

NSAI official air travel and carbon emissions			
Year	Kms	Tonnes of CO <sub>2</sub> (Rounded)	Payment to Climate Action Fund
2023	514,817	51342	€2,490.09
2022	220,738	28566	€1,171.21
2021	–	–	€51.79
2020	–	–	€456.90

## Climate Action and Sustainability Centre of Excellence

The first of NSAI's centres of excellence under its Strategic Plan was established in mid-2023, with the first personnel appointed to lead the development of the Climate Action and Sustainability Centre of Excellence. Its role is to embed and drive climate action across all business directorates in the organisation, and to support business and enterprise in Ireland in the journey to net zero emissions.

## NSAI's first Climate Action Roadmap

NSAI developed its first Climate Action Roadmap, led by the Climate Action and Sustainability Centre of Excellence, in 2023.

The NSAI Climate Action Roadmap re-affirms our commitment to the United Nations Sustainable Development Goals. In 2023, NSAI began a process of focusing on several priority UN SDGs, while supporting all of them.

## Sustainability in how we do business

NSAI completed the installation and commissioning of its first solar photovoltaic (PV) panels for renewable energy in 2023 – at our Limerick Regional Office – with procurement for the Galway Regional Office also having started in 2023.

Within NSAI, its National Metrology Laboratory (NML), is the organisation's largest energy user. Having previously substituted heating boilers with more modern and efficient replacements, which resulted in energy efficiency improvements, work started in NML in 2023 on the replacement of the chilling system. We expect the new system will also result in further energy consumption reductions in NML.

In 2023, NML also achieved My Green Lab accreditation, which is valid until 2025.

NSAI's contribution to the overall public sector Reduce Your Use energy efficiency campaign in winter 2022/23 was used by the SEAI as a mini-case study, published on its website. NSAI is again running a Reduce Your Use campaign in winter 2023/24 in support of the public sector energy efficiency campaign.

## How we support businesses and the delivery of government policy in sustainability

In June 2023, NSAI launched a new collection of standard recommendations for the installation of heating systems in the home, called the Retrofit Collection. These included clear guidelines around:

- heat pump systems
- solar PV micro-generators
- conventional heating systems
- solar thermal systems.

This collection aims to guide professionals in the sector as they work to deliver high quality, sustainable and efficient building upgrades. These standards should have a key impact in meeting key government targets in the construction sector.

The National Hydrogen Strategy, published in June 2023, sets out the strategic vision on the role that hydrogen will play in Ireland's energy system. NSAI provided key insights in relation to its development.

## Outreach and engagement

A Climate Action and Sustainability Centre of Excellence-led collaboration with NSAI Standards resulted in a series of outreach and engagement with stakeholders across the broad biogas and anaerobic digestion value chain.

This included engagement with the development process for the National Biomethane Strategy, with the goal of highlighting the important role of standards in this developing sector in Ireland. This strategy is expected to lead to significant market development in Ireland's efforts to de-carbonise its energy system.

NSAI has also contributed to the development of the national Bioeconomy Action Plan 2024-2027, with direct involvement in four actions. This includes promoting the role of standardisation and supporting the transition from research to industrial production for high value-added bio-based products.



# 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.

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 NSAI to enable it to discharge its obligations; to issue general policy directives; and to seek information on 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 Board-approved strategic direction and ensure 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, National Development Plan Delivery and Reform.

## 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 13 members; a chairperson, the CEO, and 11 members, all of whom are appointed by the Minister of State at the Department of Enterprise, Trade, and Employment 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 contains 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 must:

- 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 as of 31 December 2023.

The Board is also responsible for:

- safeguarding assets and hence 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 six meetings in 2023 and the schedule of attendance at the Board and committee meetings for 2023 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 January 2023, which was reviewed and adopted by the Board in February 2023.

## **Committees of the Board**

The Board has established three committees. The members of committees during 2023 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 and risks 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 six meetings in 2023. 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 NSAI.

In the absence of the Chief Executive, the committee also supports the Board's requirements for the appointment and performance of the Chief Executive. The committee operates under terms of reference approved by the Board and convened two meetings in 2023.

### **Governance Committee**

The role of the Governance Committee is the 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 corporate governance guidelines for Board approval. The committee operates under terms of reference approved by the Board and convened two meetings in 2023.

## NSAI Inc

NSAI Inc was established in New Hampshire, US on 1 July 1997, as a not-for-profit corporation, wholly-owned by the NSAI, for the purpose of the 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 four meetings in 2023.

### Meetings attended

Ms A Gleeson Chairperson appointed 27 July 2022	4
Mr P Devereaux	3
Ms G Larkin Chief Executive	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 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 two meetings in 2023.

### Meetings attended

Mr J Kennedy Chairperson	2
Mr W Egerton Retired on 31 December 2023	1
Mr C Verdon	2
Ms G Larkin	2

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

The Board is responsible for ensuring 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 Authority's 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
- Employees' benefits breakdown – Note 3

## Key personnel changes

Mr F Collins was appointed Board Secretary in January 2023.

## Statement on Internal Controls

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

## Legal Costs and Settlements

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 2023	Expenses 2023
			Board	Audit and Risk Committee	Nominations Committee	Governance Committee		
			6 Meetings	6 Meetings	2 Meetings	2 Meetings		
Mr J Kennedy <i>Chairperson</i>	9 April 2018	26 April 2023	6(6)	–	2 (2)	–	€11,929	€4,811
Ms A Gleeson	17 September 2020	–	5 (2)	–	–	2 (2)	€7,668	–
Mr B Smith	17 April 2018	24 June 2021	6 (6)	–	–	2(2)	€0 (Note 1)	–
Mr C Verdon	16 April 2019	7 April 2022	5 (6)	3 (5)	–	–	€0 (Note 1)	–
Mr D Casey	15 December 2021	–	6 (6)	5 (5)	–	–	€7,668	–
Ms E Felten	17 September 2020	–	3 (6)	–	1 (2)	1 (2)	€0 (Note 1)	–
Ms M O'Connell	30 May 2019	26 April 2023	5 (6)	6 (6)	1 (2)	–	€7,668	–
Ms M Cronin	2 August 2022	–	5 (6)	–	–	2(2)	€7668	–
Ms M McKeown	6 November 2019	<i>Retired 14 April 2023</i>	3 (4)	–	–	0 (1)	€0 (Note 1)	–
Mr P Devereaux	30 May 2019	<i>26 April 2023</i>	4 (6)	6 (6)	–	–	€7,668	–
Mr R Alcorn	2 August 2022	–	6 (6)	–	–	2 (2)	€7668	€2,906
Mr C Verdon	16 April 2019	–	5 (6)	6 (6)	2 (2)	–	€0 (Note 1)	–
Mr. W Egenton	17 September 2020	Retired 31 December 2023	4 (5)	5 (5)	–	–	€7,668	–
Ms G Larkin <i>Chief Executive Officer Ex-officio member</i>	20 February 2017	21 February 2022	6 (6)	6 (6)	2 (2)	–	€0 (Note 1)	–
<b>Total Fees and Expenses</b>							<b>€65,605</b>	<b>€7,717</b>

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

Along with its own governing legislation and the Code, 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 Standardisation  
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 2023 to 31 December 2023. The disclosure related to a wrongdoing by a third party and, following an investigation, there was found to be insufficient evidence provided of an alleged wrongdoing.

No internal disclosures were received.

## 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
- access to records on decisions affecting oneself taken by that public body.

Requests for information should be addressed to:

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 General Data Protection Regulation (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 consistent with the principles set out in this Code and the Infrastructure Guidelines that superseded it.

## Prompt Payment Report

Management is satisfied that NSAI complied with the provisions of the Prompt Payment Rule 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 provisionally reports NSAI's 2023 energy consumption was 428,550kWh less than the previous year. NSAI continues to make good progress with a 61.9% energy saving since energy baseline.

NSAI is currently implementing an Energy Management System (EnMS), with a view to achieving ISO 50001:2018 certification. 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.

### Official Languages Act 2003-2021

In accordance with Section 10 of the 2003 Act, the NSAI Strategic Plan 2022-2026, the Annual Report and the Financial Statement is published in Irish and English. In accordance with Section 10A of the 2021 Act, NSAI met targets and reported its level of Irish language public communications and advertising spend for 2023 to the Office of An Coimisinéir Teanga.

### 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

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

### 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.

In April 2024, the Board undertook a review of the 2023 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 2023.



**James Kennedy**

*Chairperson*

19 June 2024





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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 subsidiaries NSAI Inc. and NSAI Certification UK Ltd. 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 2023 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 six occasions in 2023. 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.

### 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 2023 NSAI complied with those procedures with the exception of one instance of a procurement in the absence of competitive tendering relating to a specific project. Due to the confidential nature and urgency of this work, two companies were contacted, NSAI proceeded to contract negotiations with one of these companies. The costs of this work was €69,936.

### 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 2023 at the Board meeting on 26 April 2024. This was informed by the formal report on the internal controls environment by the ARC and internal audit assurances, which were considered as items on the ARC meeting agenda on 16 February and 17 April 2024.

### Internal Control Issues

No weaknesses in internal control were identified which have resulted in material losses in relation to 2023 that require disclosure in the financial statements.

On behalf of the Board:



**James Kennedy**  
Chairperson

19 June 2024



**Geraldine Larkin**  
Chief Executive Officer

19 June 2024

# 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 (NSAI) for the year ended 31 December 2023 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 2023 and of its income and expenditure for 2023 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 June 2024

## 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.



## Comptroller and Auditor General Report

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



Mr. D. Casey



Ms. M. Cronin



Mr. P. Devereux



Mr. W. Egerton  
Retired 31 December 2023



Ms. E. Felten



Ms. A. Gleeson



Ms. M. McKeown  
Retired 7 July 2023



Ms. M. O'Connell



Mr. B. Smith



Mr. C. Verdon



Mr. F. Collins  
*Board Secretary*  
Appointed 30 January 2023

### 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 2023

	Notes	2023 €	2022 €
<b>Income</b>	2	<b>31,997,664</b>	29,539,146
<b>Expenditure</b>			
Administration and general expenses	3	<b>36,273,213</b>	32,695,861
Retirement benefit costs	12(a)	<b>6,078,088</b>	4,836,769
		<b>42,351,301</b>	37,532,630
<b>Net operating costs before grant</b>		<b>(10,353,637)</b>	(7,993,484)
Oireachtas grant	4	<b>10,334,000</b>	8,015,000
<b>Net operating (costs) / income for the year</b>		<b>(19,637)</b>	21,516
Transfer from capital account	5	<b>48,505</b>	18,570
Translation adjustment		<b>(105,368)</b>	129,963
<b>Transfer (from) / to reserves for the year</b>		<b>(76,500)</b>	170,049
Balance at 1 January		<b>6,329,080</b>	6,159,031
<b>Balance at 31 December</b>		<b>6,252,580</b>	6,329,080

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

19 June 2024



**Geraldine Larkin**  
Chief Executive Officer

19 June 2024

# Consolidated Statement of Comprehensive Income

For the year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Reserves for the year after appropriations</b>		<b>(76,500)</b>	170,049
Experience gain/(loss) on retirement benefit obligations	12(d)	<b>3,554,000</b>	(4,640,000)
Changes in assumptions underlying the present value of retirement benefit obligations		<b>(3,618,000)</b>	47,231,000
<b>Total actuarial gain/(loss) in the year</b>		<b>(64,000)</b>	42,591,000
Adjustment to deferred retirement benefits funding	12(b)	<b>64,000</b>	(42,591,000)
<b>Total comprehensive (costs)/income for the year</b>		<b>(76,500)</b>	170,049

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  
19 June 2024



**Geraldine Larkin**  
Chief Executive Officer  
19 June 2024

# Consolidated Statement of Financial Position

As at 31 December 2023

	Notes	2023 €	2022 €
<b>Non-current assets</b>			
Property, plant and equipment	6	<b>3,976,024</b>	4,025,972
<b>Current assets</b>			
Receivables	8	<b>8,154,862</b>	7,731,242
Cash and cash equivalents		<b>2,280,878</b>	2,247,839
		<b>10,435,740</b>	9,979,081
<b>Current liabilities (falling due &lt; 1 year)</b>			
Payables	9	<b>4,183,160</b>	3,650,001
<b>Net current assets</b>		<b>6,252,580</b>	6,329,080
<b>Total Assets less current liabilities before Pensions</b>		<b>10,228,604</b>	10,355,052
<b>Retirement benefits</b>			
Deferred retirement benefit funding asset	12(c)	<b>105,763,000</b>	100,866,000
Retirement benefit obligations	12(b)	<b>(105,763,000)</b>	(100,866,000)
<b>Net Assets</b>		<b>10,228,604</b>	10,355,052
<b>Representing</b>			
Capital account	5	<b>3,976,024</b>	4,025,972
Retained revenue reserves		<b>6,252,580</b>	6,329,080
		<b>10,228,604</b>	10,355,052

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

19 June 2024



**Geraldine Larkin**  
Chief Executive Officer

19 June 2024

# NSAI Statement of Financial Position

As at 31 December 2023

	Notes	2023 €	2022 €
<b>Non-current assets</b>			
Property, plant and equipment	6	<b>3,883,880</b>	3,937,988
<b>Current assets</b>			
Receivables	8	<b>22,738,616</b>	19,292,088
Cash and cash equivalents		<b>783,394</b>	951,923
		<b>23,522,010</b>	20,244,011
<b>Current liabilities (falling due &lt; 1 year)</b>			
Payables	9	<b>26,935,462</b>	23,548,407
<b>Net current assets</b>		<b>(3,413,452)</b>	(3,304,396)
<b>Total Assets less current liabilities before Pensions</b>		<b>470,428</b>	633,592
<b>Retirement benefits</b>			
Deferred retirement benefit funding asset	12(c)	<b>105,763,000</b>	100,866,000
Retirement benefit obligations	12(b)	<b>(105,763,000)</b>	(100,866,000)
<b>Net Assets</b>		<b>470,428</b>	633,592
<b>Representing</b>			
Capital account	5	<b>3,883,880</b>	3,937,988
Retained revenue reserves		<b>(3,413,452)</b>	(3,304,396)
		<b>470,428</b>	633,592

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

19 June 2024



**Geraldine Larkin**  
Chief Executive Officer

19 June 2024

# Consolidated Statement of Cash Flows

For the year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Net cash flows from operating activities</b>			
Net operating (costs) for the year		(19,637)	21,516
Bank interest		(483)	3,397
Depreciation charge	6	908,655	785,881
Loss/(profit) on disposal of property, plant and equipment		49	(150)
(Increase) in receivables		(423,620)	(724,523)
Increase in payables		533,159	115,981
Currency translation adjustment		(105,368)	129,963
<b>Net cash inflow from operating activities</b>		<b>892,755</b>	<b>332,065</b>
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant and equipment	6	(887,830)	(767,311)
Receipts from sale of property, plant and equipment		27,631	150
<b>Net cash outflow from investing activities</b>		<b>(860,199)</b>	<b>(767,161)</b>
<b>Cash flows from financing activities</b>			
Bank interest		483	(3,397)
<b>Net cash inflow/(outflow) from financing activities</b>		<b>483</b>	<b>(3,397)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>33,039</b>	<b>(438,493)</b>
<b>Cash and cash equivalents at 1 January</b>		<b>2,247,839</b>	<b>2,686,332</b>
<b>Cash and cash equivalents at 31 December</b>		<b>2,280,878</b>	<b>2,247,839</b>

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

19 June 2024



**Geraldine Larkin**  
Chief Executive Officer

19 June 2024

# Notes to the Consolidated Financial Statements

For the year ended 31 December 2023

## 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	2023 €	2022 €
Certification fees		<b>26,227,365</b>	24,870,392
Sale of standards		<b>2,053,197</b>	1,843,588
Other income		<b>375,619</b>	227,563
Bank interest		<b>483</b>	(3,397)
		<b>28,656,664</b>	26,938,146
Net deferred retirement benefit funding	12(c)	<b>3,341,000</b>	2,601,000
		<b>31,997,664</b>	29,539,146

## 3. Administration and general expenses

	Notes	2023 €	2022 €
Pay	3(a)	<b>20,359,802</b>	17,847,519
Board members remuneration and expenses	15	<b>79,025</b>	63,857
Travelling expenses	3(b)	<b>1,315,918</b>	1,025,436
Subcontractors	3(c)	<b>6,217,133</b>	6,336,072
External Service Delivery		<b>276,338</b>	205,552
Consultancy	3(d)	<b>267,133</b>	287,819
Legal costs and settlements	3(e)	<b>111,634</b>	203,857
Rents, rates, repairs and maintenance		<b>1,970,289</b>	1,836,791
Other operating expenses	3(f)	<b>3,677,155</b>	3,161,061
(Profit)/loss on disposal of property, plant and equipment		<b>49</b>	(150)
Subscriptions to organisations		<b>1,090,082</b>	942,166
Depreciation	6	<b>908,655</b>	785,881
		<b>36,273,213</b>	32,695,861

### 3. Administration and general expenses (continued)

#### (a) Pay

	2023 €	2022 €
Wages and salaries	<b>18,487,033</b>	16,336,394
Overtime	<b>87,356</b>	67,656
Allowances	<b>144,238</b>	126,169
Social welfare costs	<b>1,614,411</b>	1,320,170
Superannuation costs	<b>26,764</b>	(2,870)
	<b>20,359,802</b>	17,847,519

Additional superannuation contributions of €532,155 (2022: €503,306) have been deducted from salaries and paid to the Department of Enterprise, Trade and Employment.

Single Public Service Pension Scheme deductions of €327,259 (2022: €249,457) have been deducted from employees' salaries and paid to the Department of Public Expenditure, NDP Delivery and Reform.

The number of persons employed (whole time equivalent) at 31 December 2023 was 237 (2022: 217).

#### (b) Travelling expenses

NSAI's head office is located at Swift Square, Santry and has regional offices and centres throughout Ireland. It also has 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. For staff based in the UK travel outside of the UK is considered International travel.

The total costs incurred re Domestic travel and subsistence in 2023 was €1,013,975 (2022: €873,794). The total costs incurred re International travel and subsistence in 2023 was €301,943 (2022: €151,642).

#### (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.

	2023 €	2022 €
Human Resources and Pensions	<b>101,227</b>	31,390
Legal advice	<b>109,305</b>	107,090
Finance/Actuarial	<b>5,575</b>	663
Other	<b>51,026</b>	148,676
	<b>267,133</b>	287,819

### 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.

	<b>2023</b>	<b>2022</b>
	€	€
Legal Fees – Legal Proceedings	<b>111,634</b>	162,357
Conciliation and arbitration	–	–
Settlements	–	41,500
	<b>111,634</b>	203,857

#### (f) Other operating expenses

	<b>2023</b>	<b>2022</b>
	€	€
Advertising, Marketing and PR	<b>184,157</b>	139,036
ICT Costs	<b>1,112,392</b>	969,455
Communication, Printing and Publications	<b>391,911</b>	377,059
Finance Costs	<b>187,974</b>	158,536
Insurance	<b>910,074</b>	738,610
Staff Development	<b>386,761</b>	243,769
Recruitment costs	<b>295,542</b>	317,813
Audit Fee – C&AG	<b>32,600</b>	32,600
Audit Fee – Internal and External Audit fees	<b>31,168</b>	40,043
Other Operating Expenses	<b>144,576</b>	144,140
	<b>3,677,155</b>	3,161,061

#### (g) Hospitality expenditure

Hospitality expenditure in 2023 was €32,264 (2022: €15,923) consisting of client hospitality €5,927 (2022: €5,696) and employee engagement/staff welfare €26,337 (2022: €10,227). 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	2023 No. employees	2022 No. employees
€60,000 – €69,999	35	37
€70,000 – €79,999	36	26
€80,000 – €89,999	15	13
€90,000 – €99,999	17	29
€100,000 – €109,999	22	7
€110,000 – €119,999	5	9
€120,000 – €129,999	5	5
€130,000 – €139,999	7	1
€140,000 – €149,999	3	2
€150,000 – €159,999	1	–
€160,000 – €169,999	–	–
€170,000 – €179,999	3	3
€180,000 – €189,999	1	–

Figures include NSAI, NSAI Inc. and NSAI Certification UK Ltd. 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. NSAI Certification UK Ltd. employees are employed by NSAI Certification UK Ltd. in the UK whose pay is set by reference to local market rates, terms and conditions.

#### 4. Oireachtas grant

	2023 €	2022 €
Grant for administration and general expenses	10,334,000	8,015,000

The Oireachtas Grant is issued by The Department of Enterprise, Trade and Employment and includes an amount of €500,000 (2022: €500,000) in relation to capital purchases in the year. Funding is from Vote 32, Subhead A.6.

## 5. Capital account

	2023 Group €	2023 NSAI €	2022 Group €	2022 NSAI €
At 1 January	4,025,972	3,937,988	4,041,737	4,005,134
Movements on property, plant and equipment	(48,505)	(54,108)	(18,570)	(67,146)
Transfer to Income and Expenditure and Retained Revenue Reserves	(48,505)	(54,108)	(18,570)	(67,146)
Currency translation adjustment	(1,443)	–	2,805	–
At 31 December	3,976,024	3,883,880	4,025,972	3,937,988

## 6. Property, plant and equipment

### Group:

	Equipment, fixtures and fittings €	Computer equipment €	Land and buildings €	Motor vehicles €	Total €
<b>Cost:</b>					
At 1 January 2023	6,403,681	6,515,232	4,428,241	368,328	17,715,482
Additions	531,271	356,559	–	–	887,830
Disposals	–	(35,568)	–	(12,777)	(48,345)
Translation adjustment	(940)	(11,271)	(2,221)	–	(14,432)
<b>At 31 December 2023</b>	<b>6,934,012</b>	<b>6,824,952</b>	<b>4,426,020</b>	<b>355,551</b>	<b>18,540,535</b>
<b>Depreciation:</b>					
At 1 January 2023	5,548,650	5,459,850	2,353,745	327,265	13,689,510
Charge for the year	315,274	510,375	67,778	15,228	908,655
Disposals	–	(7,888)	–	(12,777)	(20,665)
Translation adjustment	(776)	(9,992)	(2,221)	–	(12,989)
<b>At 31 December 2023</b>	<b>5,863,148</b>	<b>5,952,345</b>	<b>2,419,302</b>	<b>329,716</b>	<b>14,564,511</b>
<b>Net book value</b>					
At 1 January 2023	855,031	1,055,382	2,074,496	41,063	4,025,972
Net movement for year	215,997	(181,496)	(67,778)	(15,228)	(48,505)
Translation adjustment	(164)	(1,279)	–	–	(1,443)
<b>At 31 December 2023</b>	<b>1,070,864</b>	<b>872,607</b>	<b>2,006,718</b>	<b>25,835</b>	<b>3,976,024</b>



## 6. Property, plant and equipment (continued)

NSAI	Equipment, fixtures and fittings €	Computer equipment €	Land and buildings €	Motor vehicles €	Total €
<b>Cost:</b>					
At 1 January 2023	6,369,814	6,109,110	4,348,231	368,328	17,195,483
Additions	531,271	299,345	–	–	830,616
Disposals	–	(35,568)	–	(12,777)	(48,345)
<b>At 31 December 2023</b>	<b>6,901,085</b>	<b>6,372,887</b>	<b>4,348,231</b>	<b>355,551</b>	<b>17,977,754</b>
<b>Depreciation:</b>					
At 1 January 2023	5,521,993	5,134,502	2,273,735	327,265	13,257,495
Charge for the year	313,335	460,703	67,778	15,228	857,044
Disposals	–	(7,888)	–	(12,777)	(20,665)
<b>At 31 December 2023</b>	<b>5,835,328</b>	<b>5,587,317</b>	<b>2,341,513</b>	<b>329,716</b>	<b>14,093,874</b>
<b>Net book value</b>					
At 1 January 2023	847,821	974,608	2,074,496	41,063	3,937,988
Net movement for year	217,936	(189,038)	(67,778)	(15,228)	(54,108)
<b>At 31 December 2023</b>	<b>1,065,757</b>	<b>785,570</b>	<b>2,006,718</b>	<b>25,835</b>	<b>3,883,880</b>

## 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. A rent review was completed in 2023. There was an increase of €30,149/4% on the base rent. The lease is due to expire in 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

	2023 Group €	2023 NSAI €	2022 Group €	2022 NSAI €
Trade receivables	5,211,248	2,841,957	5,068,299	2,790,760
Accrued income	1,625,077	1,575,447	1,384,312	1,327,988
Prepayments	1,318,537	1,182,161	1,278,631	1,177,083
Intercompany	–	17,139,051	–	13,996,257
	<b>8,154,862</b>	<b>22,738,616</b>	7,731,242	19,292,088

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:

	2023 Group €	2023 NSAI €	2022 Group €	2022 NSAI €
Balance at 1 January	678,311	473,552	678,722	462,391
Utilised in the year	(104,573)	–	–	–
Provision adjustment	(61,975)	(152,206)	(411)	11,161
Balance at 31 December	<b>511,763</b>	<b>321,346</b>	678,311	473,552

## 9. Payables (falling due < 1 year)

	2023 Group €	2023 NSAI €	2022 Group €	2022 NSAI €
Trade payables	253,972	188,372	148,947	103,627
Other payables and accruals	1,860,996	1,603,986	1,589,534	1,318,445
Deferred income	1,705,804	1,256,203	1,439,264	1,025,197
Taxation, social insurance and VAT	362,388	362,388	472,256	472,256
Intercompany	–	23,524,513	–	20,628,881
	<b>4,183,160</b>	<b>26,935,462</b>	3,650,001	23,548,406

## 10. Operating lease commitments

Payments made under Operating Leases on Buildings charged in the financial statements amounted to €908,333 (2022: €879,526). Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 Group €	2023 NSAI €	2022 Group €	2022 NSAI €
Within one year	911,700	841,464	880,184	811,315
Between two to five years	2,571,835	2,524,392	3,362,939	3,245,260
After five years	–	–	–	–
	<b>3,483,535</b>	<b>3,365,856</b>	4,243,123	4,056,575

## 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

	2023 €	2022 €
Current service costs – NSAI Scheme	1,965,000	2,883,000
Interest on retirement benefit scheme liabilities – NSAI Scheme	3,525,000	1,603,000
NSAI Scheme – Employee contributions	(393,689)	(397,602)
Current service costs – Single Public Service Pension Scheme	589,000	1,150,000
Interest on retirement benefit scheme liabilities – Single Public Service Pension Scheme	106,000	46,000
Adjustment for Current Service Cost and Interest on the SPSPS	(695,000)	(1,196,000)
Single Public Service Pension Scheme – Employer Contribution	981,777	748,371
	<b>6,078,088</b>	4,836,769

## 12. Retirement benefit costs (continued)

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

	2023 €	2022 €
Net retirement benefit obligation at 1 January	<b>100,866,000</b>	138,948,000
Current service costs – NSAI Scheme	<b>1,965,000</b>	2,883,000
Interest costs – NSAI Scheme	<b>3,525,000</b>	1,603,000
Current service costs – SPSPS Scheme	<b>589,000</b>	1,150,000
Interest costs – SPSPS Scheme	<b>106,000</b>	46,000
Actuarial (gain)/loss	<b>64,000</b>	(42,591,000)
Plans participants contributions	<b>797,000</b>	712,000
Pensions paid in the year	<b>(2,149,000)</b>	(1,885,000)
<b>Net retirement benefit obligation at 31 December</b>	<b>105,763,000</b>	100,866,000

### (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:

	2023 €	2022 €
Funding recoverable in respect of current year retirement benefit costs	<b>6,185,000</b>	5,682,000
Adjustment in respect of the Single Public Service Pension Scheme	<b>(695,000)</b>	(1,196,000)
State grant applied to pay retirement benefits	<b>(2,149,000)</b>	(1,885,000)
	<b>3,341,000</b>	2,601,000

The deferred funding asset for retirement benefits at 31 December 2023 amounts to €105.76m (2022: €100.866m).

## 12. Retirement benefit costs (continued)

### (d) History of defined benefit obligation

	2023 €	2022 €
Defined benefit obligations	<b>105,763,000</b>	100,866,000
Experience gain/(loss) on defined benefit scheme liabilities	<b>3,554,000</b>	(4,640,000)
Percentage of scheme liabilities	<b>3.4%</b>	(4.6%)

### (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 January 2024 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2023.

The principal actuarial assumptions were as follows:

	2023	2022
Rate of increase in salaries	<b>3.30%</b>	3.60%
Rate of increase in retirement benefits in payment	<b>2.80%</b>	3.10%
Discount rate	<b>3.15%</b>	3.65%
Inflation rate	<b>2.30%</b>	2.60%

### (g) Mortality

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

	2023	2022
Male aged 65	<b>22.1</b>	21.9
Female aged 65	<b>24.4</b>	24.3

### 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 €806,457 (2022: €991,945). 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

	2023 €	2022 €
<b>Income</b>		
Certification fees	<b>8,513,624</b>	8,920,996
<b>Expenditure</b>		
Pay	<b>3,849,576</b>	3,337,080
Travelling expenses	<b>559,630</b>	370,744
Subcontractors	<b>3,175,497</b>	3,631,422
Consultancy	<b>20,494</b>	49,109
Rents, rates, repairs and maintenance	<b>91,300</b>	90,627
Other operating expenses	<b>889,706</b>	581,778
Subscriptions to organisations	<b>173,387</b>	187,318
Depreciation	<b>51,611</b>	34,364
Net intercompany (re-charge)/charge	<b>(1,104,034)</b>	(353,391)
	<b>7,707,167</b>	7,929,051
<b>Operating surplus for the year</b>	<b>806,457</b>	991,945

### 13. NSAI Inc (continued)

Statement of Financial Position	2023 €	2022 €
<b>Non-current assets</b>		
Property, plant and equipment	92,145	87,983
<b>Current assets</b>		
Receivables	2,555,297	2,435,412
Cash and cash equivalents	1,497,485	1,295,916
Intercompany	23,524,513	20,628,881
	<b>27,577,295</b>	24,360,209
<b>Current liabilities (falling due &lt; 1 year)</b>		
Payables	740,215	701,284
Intercompany	16,367,995	13,706,181
	<b>17,108,210</b>	14,407,465
<b>Net current assets</b>	<b>10,469,085</b>	9,952,744
<b>Net Assets</b>	<b>10,561,230</b>	10,040,727
<b>Represented by:</b>		
Capital account	92,145	87,983
Retained revenue reserves	10,469,085	9,952,744
	<b>10,561,230</b>	10,040,727

#### 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. UKAS approval for construction was received in April 2023. Approval from the UK Department for Levelling Up, Housing and Communities was received in May 2023. Certification activities commenced in August 2023. UKAS preliminary assessment to ISO 13485 for medical devices was successfully completed in October 2023 with the full assessment scheduled for February 2024. The MHRA designation process for medical devices will commence upon receipt of ISO 13485 accreditation from UKAS.

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

Statement of Income and Expenditure	2023 €	2022 €
<b>Income</b>		
Certification fees	–	–
<b>Expenditure</b>		
Pay	<b>410,840</b>	190,045
Travelling expenses	<b>6,690</b>	1,468
Rent and facilities	<b>20,556</b>	15,339
Subscriptions to organisations	<b>50,818</b>	28,986
Other operating expenses	<b>96,403</b>	83,431
Net intercompany (re-charge)/charge	<b>(101,520)</b>	–
	<b>483,787</b>	319,269
Operating surplus/(cost) for the year	<b>(483,787)</b>	(319,269)



## 14. NSAI Certification UK Limited (continued)

Statement of Financial Position	2023 €	2022 €
<b>Non-current assets</b>		
Property, plant and equipment	–	–
<b>Current assets</b>		
Receivables	–	–
Cash and cash equivalents	–	–
Intercompany	–	–
	–	–
<b>Current liabilities (falling due &lt; 1 year)</b>		
Payables	32,000	29,192
Intercompany	771,055	290,076
	803,055	319,268
<b>Net current assets</b>	<b>(803,055)</b>	(319,268)
<b>Net Assets</b>	<b>(803,055)</b>	(319,268)
<b>Represented by:</b>		
Capital account	1	1
Retained revenue reserves	(803,056)	(319,269)
	<b>(803,055)</b>	(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 2023

		Note	2023 €
Mr. J. Kennedy			11,929
Mr. R. Alcorn			7,668
Mr. D. Casey			7,668
Ms. M. Cronin			7,668
Mr. P. Devereux			7,668
Mr. W. Egenton	Retired 31 December 2023		7,668
Ms. E. Felten		(i)	–
Ms. A. Gleeson			7,668
Ms. M. McKeown	Retired 14 April 2023	(i)	–
Ms. M. O’Connell			7,668
Mr. B. Smith		(i)	–
Mr. C. Verdon	DETE Representative	(i)	–
Ms. G. Larkin	Chief Executive Officer	(i)	–

The total directors remuneration for 2023 was €65,605 (2022: €58,969)

i) Remuneration not payable in accordance with OPOS principle.

### (b) Directors expenses

The total directors expenses paid directly to members in 2023 was €7,717 (2022: €2,996)

### (c) CEO salary

The total remuneration paid to Ms. G. Larkin in 2023 was €175,727 (2022: €170,303). The CEO is a member of the single public service pension scheme. Ms. G. Larkin did not receive any performance related payments in 2023.

### (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 €834,584 (2022: €781,156).

## 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:

	2023 Group €	2023 NSAI €	2022 Group €	2022 NSAI €
<b>Financial assets that are debt instruments measured at amortised cost</b>				
Trade receivables	5,211,248	2,841,957	5,068,299	2,790,760
Prepayments	1,318,537	1,182,161	1,278,631	1,177,083
Intercompany	–	17,139,051	–	13,996,257
Cash and cash equivalents	2,280,878	783,394	2,247,839	951,923
<b>Financial liabilities measured at amortised cost</b>				
Trade payables	253,972	188,372	148,947	103,627
Intercompany	–	23,524,513	–	20,628,881
Accruals and other payables	1,860,996	1,603,986	1,589,534	1,318,445

## 18. Subsequent events

Ongoing legal proceedings served on NSAI are being addressed by the Authority.

## 19. Capital commitments

There were capital commitments of €130,391 at the year-end (2022: €107,558).

## 20. Approval of financial statements

The financial statements were approved by the Board on the 26 April 2024.

# NSAI Offices

Providing services locally, enabling trade globally

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NSAI Legal Metrology  
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Ballybrit  
Galway  
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### Limerick

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NSAI Legal Metrology  
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Limerick  
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### Louth

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### Sligo

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Sligo  
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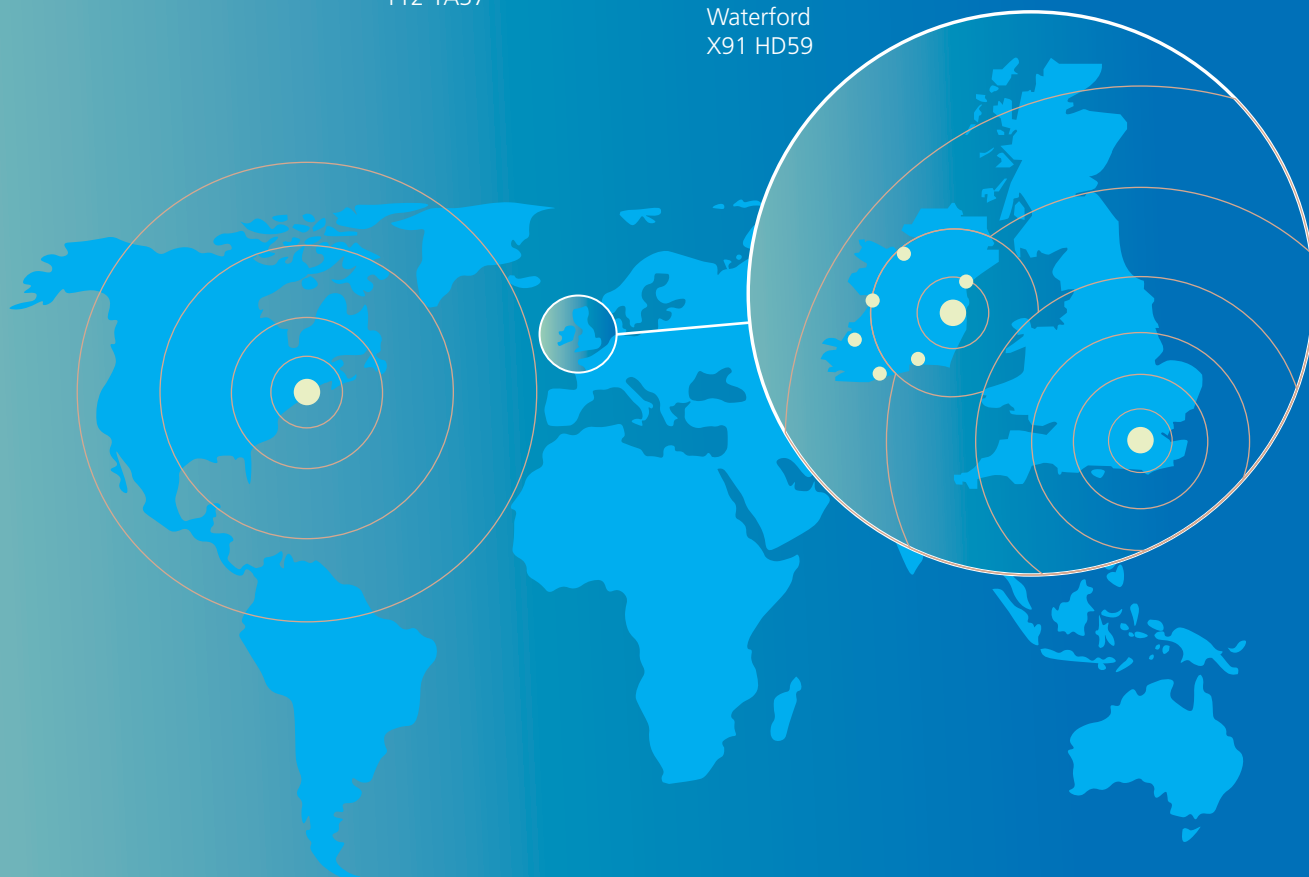
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