



**Northern Ireland Practice and Education Council
Annual Report and Accounts For
the year ended 31 March 2025**

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**Northern Ireland Practice and Education Council
Annual Report and Accounts
for the year ended 31 March 2025**

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under Paragraph 12(4) of the Schedule to the Health and Personal Social
Services Act (Northern Ireland) 2002
by the Comptroller & Auditor General
on
2 July 2025*

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The Performance Report

Overview

NIPEC – our purpose, vision and values

Welcome to NIPEC's Annual Report and Accounts 2024-25. This Performance Report provides information about NIPEC's purpose and vision, key changes that have occurred in the organisation over the last year and highlights the achievement of objectives over the five areas of Practice, Education, Professional Development, Advice, Guidance and Information and Corporate Governance.

NIPEC was established in 2002 under the Health and Personal Social Services Act (2002) as a Non-Departmental Public Body (NDPB). NIPEC's statutory responsibilities are:

To promote:

- high standards of practice among nurses and midwives;
- high standards of education and learning for nurses and midwives;
- professional development of nurses and midwives;

and provide:

- guidance on best practice for nurses and midwives;
- advice and information on matters relating to nursing and midwifery.

Vision

NIPEC's vision was informed through a series of engagement events with our stakeholders and the public, meaning that the vision has been developed by the people with whom and for whom we work. Our vision for 2024-28 reflects our intention to lead and inspire nurses and midwives to achieve and uphold excellence in professional practice.

Purpose

NIPEC aims to promote the highest standards of practice, education and professional development of nurses and midwives to facilitate the delivery of safe, effective, compassionate, person-centred care and services.

Values

The HSC Values underpin everything NIPEC does as a unique professional organisation and an integral part of the HSC. They are used to guide staff on their behaviours and to send a message to our stakeholders on the service they can expect.



Working Together: We work together for the best outcome for the people we care for and support. We work across Health and Social Care and with other external organisations and agencies, recognising that leadership is the responsibility of all. Examples include:

- Collaborating on a project to meet a tight deadline;
- Helping a colleague with their workload to ensure success; and
- Sharing knowledge and expertise to improve team performance.



Compassion: We are caring, sensitive, respectful and understanding towards those we care for and support and our colleagues. We listen carefully to others to better understand and take action to help them and ourselves. Examples include:

- Offering support to a colleague going through a difficult time; and
- Taking time to listen and understand a team member's concern.



Excellence: We aim to be the best we can be in our work, aiming to improve and develop services to achieve positive changes. We deliver safe, high-quality, compassionate care and support. Examples include:

- Going the extra mile to deliver a high-quality service; and
- Identifying and implementing improvements to processes and workflows.



Openness and Honesty: We are open and honest with each other and act with integrity and candour. Examples include:

- Offering constructive feedback to help a colleague grow;
- Being transparent about challenges and seeking help when needed; and
- Sharing important information with the team to keep everyone in the loop.

Foreword from Chair and Chief Executive

It gives us great pleasure to present the Annual Report for the Northern Ireland Practice and Education Council (NIPEC) for the year 1 April 2024 to 31 March 2025.

We would like to commence by acknowledging the dedication and commitment of NIPEC staff who live the values of HSC every day in order to deliver the best outcomes for the registrant workforce and ultimately, for the benefit of the public.

Despite the many challenges we continue to face as a Health and Social Care System, NIPEC has continued to promote and improve nursing and midwifery professional practice in Northern Ireland in 2024-25, along with influencing the strategic agenda. This can be evidenced with the production of a number of strategies and initiatives led by NIPEC on behalf of the region, including a Nursing & Midwifery Collective Leadership Framework, Maternity Support Worker Standards and Registered Nurse Learning Disabilities (RNLD) Equity of Access and Outcome Report.

All of these reports were launched by Health Minister, Mike Nesbitt, and we were delighted to welcome the Minister to our offices in James House on 9 April 2025. The visit afforded the Minister the opportunity to engage with members of NIPEC's Council and staff, and to hear of the diverse range of work we had led and participated in throughout the year to support the implementation of his plan for HSC: *Health and Social Care NI A three-year plan to stabilise; reform; deliver*. We also took the opportunity to outline our ambitions for sustained growth in the future.

Registered nurses and midwives in Northern Ireland make up almost 27% of the HSC workforce and throughout 2024-25, the NIPEC team continued to engage with senior nurses, midwives and frontline staff to ensure we were focusing on what was important to the professions. NIPEC holds a unique position in HSC as a trusted professional regional lead on delivering service improvement and we wish to acknowledge our continued collaboration with our registrant colleagues both in NI and across the UK. We look forward to continuing that engagement in 2025-26 in support of the Chief Nursing Officer's vision 'Shaping Our Future' which aims to enhance the impact of nurses and midwives in delivering high-quality healthcare and addressing health inequalities across the HSC.

This report details strong performance throughout the period and together with our Council colleagues, we are extremely proud of the achievements of the organisation and NIPEC staff. We believe that NIPEC remains perfectly positioned to influence strategic direction and demonstrate impact of the nursing and midwifery professions as part of the interdisciplinary team. We do this by supporting our staff to achieve the highest standards of practice, education and professional development to facilitate the delivery of safe, effective, compassionate, person-centred care and services. As an organisation we are proud of our partnership approach which enables us to focus on what really matters to staff and to those who use our services, thereby maximising our joint efforts to improve outcomes for people, communities and the population in Northern Ireland.

As we move into 2025-26, we do so with confidence and aspiration as to what NIPEC can achieve. We believe that NIPEC remains perfectly positioned to lead and support our colleagues facing the challenges and opportunities for nursing and midwifery that lie ahead in transforming our health and social care services.



Bronagh Scott
Chair



Linda Kelly
Chief Executive

Performance Analysis:

The table below summarises some examples of how NIPEC met its professional objectives for Practice, Education, Professional Development and Advice, Guidance and Information during 2024-25.

| OVERVIEW: WHAT WE DELIVERED IN 2024-2025 | | | | | |
|--|---|--|---|--|---|
| AT A GLANCE | | | | | |
| PRACTICE | SUPPORT DELIVERY OF THE QUALITY EXCELLENCE FRAMEWORK | | | SUPPORT IMPLEMENTATION OF THE LEADERSHIP FRAMEWORK | |
| | The Quality Excellence Framework is now available on the NIPEC website with further work to take place for a delivery model and core minimum data set. | | | A Collective Leadership Framework and Assessment Tool are available on NIPEC's website with further work to take place to implement the project report recommendations. | |
| EDUCATION | IMPLEMENTATION OF NEW NMC POST REGISTRATION STANDARDS | | SUPPORT FOR NURSING AND MIDWIFERY EDUCATION IN PRACTICE | | ESTABLISH A STANDARDISED LEARNING NEEDS ANALYSIS FRAMEWORK |
| | NIPEC successfully implemented a coordinated regional approach to introduce the new NMC post-registration standards across educational and practice settings in Northern Ireland by September 2024. | | A review of support for nursing and midwifery education in practice is nearing completion. A scoping exercise was undertaken across the Trust Practice Education Teams, the Independent Sector and Primary Care. The report and recommendations are being drafted. | | Work has commenced on the development of a standardised regionally adopted tool to support HSC Trusts and Primary Care in conducting learning needs analyses. This tool will facilitate the identification and prioritisation of post-registration learning and development requirements across the nursing and midwifery workforce which will assist in workforce planning and ensure alignment with service needs and strategic priorities across the region. |
| PROFESSIONAL DEVELOPMENT | NI NURSING AND MIDWIFERY CAREER MODEL | REGIONAL CAREER PATHWAYS | SUSTAINABILITY MODEL TO SUPPORT FUTURE EDUCATION OF MATERNITY SUPPORT WORKERS (MSWs) | REVIEW & UPDATE SPECIALIST NURSING CAREER FRAMEWORK | STRATEGIC REVIEW OF THE MENTAL HEALTH NURSING WORKFORCE MODEL |
| | The new Career Model supports career development for nursing and midwifery roles. It describes the standards of performance required and details the knowledge, skills and behaviours necessary for individual roles. It will be supplemented by a learning and development framework and support workforce planning and design. | The career pathway describes the following: <ul style="list-style-type: none"> How careers will be managed How performance expectations will be met Knowledge, skills and behaviour necessary for individual roles. | Scoping work was undertaken to explore options for establishing a new sustainable model and infrastructure to support the delivery of the regional MSWs education programme in Northern Ireland, that would comply with quality assurance and educational governance requirements. Additionally, alternative approaches were considered to promote wider participation and ensure equitable access for MSWs seeking to advance their careers. | Framework for Specialist Nursing roles reviewed and updated in partnership with key stakeholders. Work progressing on updating the Job Description before submitting for regional matching and job evaluation. | The Mental Health Nursing review will inform the strategic direction and development of a new professional Mental Health Nursing Model, which delivers better outcomes and meets the future needs for our population in Northern Ireland. |
| ADVICE & GUIDANCE | ESTABLISH ETHNIC DIVERSITY COLLABORATIVE | FACILITATE COMMUNITY FOR QI LEADS | REVIEW E-NIPAD | | REVIEW CASTING WORK AND STRUCTURES WITHIN HSC TRUSTS |
| | Annual Regional Ethnic Diversity collaborative workshop held in February 2025 – delegates addressed by Minister of Health and inspirational career journey presentations from ethnically diverse nurses, midwives, allied health professionals and support staff. Priority actions discussed as a result of the staff and organisational surveys undertaken by NIPEC. | The Nursing and Midwifery Quality Assurance Network is well established and will form the platform to develop a community of nurses and midwives which aims to support their development as improvement leaders. | Completed review of E-NIPAD in partnership with key stakeholders. Final report submitted to Chief Nursing Officer and recommendations submitted to Northern Ireland Practice Learning Collaborative for action. | | Completed review of casting in HSC Trusts in partnership with key stakeholders. Final Report drafted; to be submitted to Chief Nursing Officer for consideration. |

Corporate Governance and Finance:

NIPEC's 2024-25 Business Plan was delivered against corporate objectives and Key Performance Indicators (KPIs). Progress on actions, both corporate and professional, was monitored by the Business Team and via performance reports to quarterly Council meetings, Audit and Risk Committee and the Professional and Business Committee.

A summary of NIPEC's Key Performance Indicators is shown in the table below:

| Targets for 2024-25 | Performance in 2024-25 | Performance in 2023-24 |
|--|-----------------------------------|-----------------------------------|
| Break even on revenue and operating costs (Target: 0.25% or £20,000) | 0.56% or £8,892 | 0.39% or £5,598 |
| Keep within the capital resources limit (CRL) | None allocated | None allocated |
| Sickness absence rates (Target: 3.5%) | 5.33% | 0.41% |
| Invoice prompt Payment percentage within 30 days (Target: 95%) | 100% | 98.92% |
| Invoice prompt Payment percentage within 10 days (Target: 70%) | 99% | 93.84% |

PROMPT PAYMENT POLICY

Public Sector Payment Policy - Measure of Compliance

The Department requires that NIPEC pays its non HSC trade creditors in accordance with applicable terms and appropriate Government Accounting guidance. NIPEC's payment policy is consistent with applicable terms and appropriate Government Accounting guidance and its measure of compliance is:

| | 2024-25 Number | 2024-25 Value £ | 2023-24 Number | 2023-24 Value £ |
|---|-------------------|-----------------------|-------------------|-----------------------|
| Total bills paid | 219 | 456,358 | 276 | 534,389 |
| Total bills paid within 30 day target | 219 | 456,358 | 273 | 530,699 |
| % of bills paid within 30 day target | 100% | 100% | 98.92% | 99.31% |
| Total bills paid within 10 day target | 216 | 453,863 | 259 | 520,453 |
| % of bills paid within 10 day target | 99% | 99% | 93.84% | 97.4% |

The Business Services' Organisation (BSO) Director of Finance and his team support NIPEC in the delivery of its core financial functions including Financial Planning, Financial Governance, Financial Management and Financial Accounting services.

ACCOMMODATION

NIPEC has occupied office space in the Department of Finance (DoF) owned and managed James House since 6 February 2023. The James House Project was established to provide an accommodation solution for ten public sector bodies that previously sat within private leases that were due to expire.

NIPEC's Property Asset Management Plan (PAMP) 2024-25 to 2028-29 was submitted to the DoH Property Management Branch in December 2024, reporting on the position as of 31 March 2024. The PAMP described how the organisation managed and maintained the property asset in 2023-24 and identified relevant objectives for forthcoming financial years. Future objectives included:

- To resolve the issue of the accounting treatment of the license arrangement versus that of a lease and ensure that this is treated as such in the 2024-25 accounts within the scope of IFRS16, i.e. a lease agreement (Further detail on this issue is provided in the Accountability Report on page 29).
- A review of NIPEC's Hybrid Working policy in 2025-26. The policy sets out the criteria and arrangements for how employees can apply for hybrid working while at the same time making the optimum use of NIPEC's accommodation and assuring Council that optimum use and value for money is being achieved.

- The inclusion of an objective in NIPEC's 2026-27 Business Plan to initiate discussions on our accommodation arrangements from February 2028 when the current license expires. These will be taken forward with DoH Property Management Branch and DoF via our Sponsor Branch, and will include an assessment on our options and their affordability. If we remain in James House, we will incur license costs and our current budget will not cover these so a business case will need to be prepared for approval in a timely manner.

SUSTAINABILITY

In June 2022, Northern Ireland obtained its first regional level climate change legislation. The Climate Change Act (Northern Ireland) 2022 (the Act) sets a clear statutory target of net zero emissions by 2050.

The Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024 came into operation in May 2024, and they set climate change reporting duties on specified public body organisations.

- 40 bodies including councils, health trusts, the police, and fire service, are required to report on their carbon emissions, as well as their plans and progress in reducing these emissions.
- The bodies will also report on what they plan to do about, and their progress in, tackling their risks and impacts from climate change.

The regulations require the specified public bodies to submit the first of their 3-yearly reports on mitigation by 31 October 2025, and the first of their 5-yearly reports on adaptation by 31 March 2026.

In December 2024, a law was passed by the NI Assembly setting a target of a 77% cut in emissions by 2040 along with the first three carbon budgets. A Climate Action Plan will set out the policies to meet the first carbon budget which covers the period 2023-27 and will be approved by the NI Executive.

NIPEC is committed to protecting the environment and to sustainability and environmental issues. It aims to manage its operations in ways that are environmentally sustainable and economically feasible.

During 2024-25, NIPEC took action to reduce our environmental footprint and progress on these measures was presented to Council. The following steps were implemented:

- NIPEC resources were previously printed and distributed to stakeholders in hard copy however this practice has been largely replaced by making such resources available online. This matter was discussed at the March 2025 Council meeting when it was agreed that a 'harder' target should be implemented for 2025-26 with printing costs/ numbers of documents printed to be reduced by 50% for the year compared to 2024-25;

- Staff continue to be encouraged not to print using the multi-functional devices in the office but instead to email documents to participants of NIPEC working groups. NIPEC's spend on these devices has decreased steadily over the past number of years especially since 2019-20 when numbers of staff working from home increased significantly;
- NIPEC continued to use Decision Time in 2024-25 for the digital distribution of Council and Committee papers;
- The availability of Teams for virtual meetings has reduced our carbon footprint significantly as the need for staff to travel to meetings has reduced. This has also impacted positively on the amount spent on staff travel which is welcome due to ongoing pressure on budgets;
- The use of online systems for HR, Recruitment, procurement and payment of invoices rather than paper-based systems;
- NIPEC continued to avail of SharePoint for projects where documents can be shared with external stakeholders rather than printing off papers. It is hoped to expand the use of Sharepoint further in 2025-26 with the support of BSO ITS.

BUSINESS CONTINUITY PLANNING

NIPEC's Business Continuity Plan is a 'live' document and reviewed at least annually. It provides an organised and planned approach for the restoration of services in a number of different scenarios to ensure the organisation can continue to deliver an appropriate level of service to our stakeholders in the event of any disruption.

NIPEC's Business Continuity Plan was last reviewed and approved by Council in December 2024. At that meeting it was reported that BSO Internal Audit had undertaken an audit of NIPEC's business continuity arrangements in November 2024 and that NIPEC had received satisfactory assurance (further detail can be found in the Governance Statement).

There were two recommendations from the audit: the first concerned a lack of clarity on how BSO would contact NIPEC in the event of a cyber incident and vice versa, while the second asserted that NIPEC do not receive adequate assurances from BSO in relation to the robustness of their business continuity arrangements.

Progress on the implementation of the audit recommendations will be reported to the Audit & Risk committee. Once obtained from BSO, details of such assurances will be included in the Business Continuity Plan and the revised Plan will be brought back to Council for ratification.

EQUALITY AND DIVERSITY

The Equality Unit of the Business Services Organisation (BSO) undertakes a range of equality and human rights services to support and facilitate NIPEC to fulfil our statutory duties.

In March 2025, the Equality Unit launched an Equality Portal on Sharepoint which was developed to provide a range of equality services for organisations and staff. The site was co-

designed by BSO and regional organisations to ensure it contained the information that staff need to know and understand as part of their statutory responsibilities. It also incorporated accessibility features for easier use by people with disabilities.

During 2023-24, NIPEC appointed five temporary Professional Officers to support an action contained within NIPEC's Equality Action Plan 2023-2028 and the 2023-24 Business Plan. Their remit was to enhance access to post-registration education, career and leadership opportunities for overseas nursing, midwifery, allied health professionals (AHPs) and support staff working in HSC. Funding for these posts initially ended in March 2024, however following approval of a business case for further non-recurrent funding, the project was extended between September 2024 and March 2025. The objective of the extension was to ascertain what educational and promotional opportunities were available to this particular cohort of staff and views were gathered via a staff survey specifically targeted at the global majority workforce in HSC. The results of the Survey were presented to staff across the HSC at a Regional Collaborative Event on the 26 February 2025. A report summarising the results and providing recommendations for action will be published in April 2025. (Further information on this work can be found on page 25 of this report).

Together with our partners from BSO Equality Unit and other regional organisations, we participated in two Disability Awareness Days in December 2024 and March 2025, on Arthritis and Autism/ADHD respectively. The Arthritis Disability awareness session afforded an opportunity for all staff to learn more about arthritis in general and how they can help support colleagues in the workplace who may have arthritis or who may have caring responsibilities for someone who has arthritis. The Autism/ADHD awareness session was delivered by an external organisation with expertise on Autism and ADHD and was co-designed by staff who experience living with Autism and ADHD.

Post Covid Rebuild

During 2024-25, NIPEC continued to support the Chief Nursing Officer to take forward the outcomes of the Nursing and Midwifery Task Group Report (NMTG), launched in March 2020, and the subsequent Shaping our Future vision. The Covid-19 pandemic has resulted in significant change in the nursing and midwifery workforce with the professions significantly impacted. This has only served to emphasise the pressing workforce and other challenges faced.

Following a review of progress on the NMTG recommendations, the Chief Nursing Officer and her team consolidated the outstanding recommendations into a new governance structure. In November 2024, NIPEC's Chief Executive was asked to join the Shaping Our Future oversight group to direct the delivery of the work of four subgroups aligned to the four priority areas set out in the Chief Nursing Officer's 5-year vision for Nursing and Midwifery. NIPEC's Chief Executive was also asked to co-chair the education, training and regulation subgroup.

The Annual Report and Accounts have been produced in line with the HSC Manual of Accounts 2024-25. The Accounts and supporting notes relating to the Council's activities for the year ended 31 March 2025, have been audited by the Northern Ireland Audit Office. See pages 70 – 74, 'Audit Certificate', for further details.

Signed:

A handwritten signature in purple ink, reading "Linda Kelly".

Mrs Linda Kelly
Accounting Officer

25 June 2025

The Accountability Report

The Directors' Report

NIPEC's Directors' Report is presented under its statutory areas of responsibility as summarised below:

- Promoting high standards of practice among nurses and midwives
- Promoting high standards of education among nurses and midwives
- Promoting the professional development of nurses and midwives
- Provide advice, guidance and information on best practice and matters relating to nursing and midwifery
- Governance and Performance

Further and more detailed information on the Professional work of NIPEC during 2024-25 can be accessed via our website at <https://nipec.hscni.net>

NIPEC's forthcoming *Annual Quality Report 2024-25* will provide a comprehensive review of NIPEC's Professional work throughout the year.

Promoting high standards of practice among nurses and midwives

The professional practice and behaviours of nurses and midwives are central to improving the health and wellbeing of the population, delivering safe, high-quality person-centred practice, improving value and ensuring equity. Nurses and midwives demonstrate improved outcomes through the use of evidence-based improvement approaches. They actively enable co-production and decision making at all levels of care delivery, service and education provision, research and policy making.

The NMC Code (2018)¹ requires nurses and midwives to provide a high standard of practice and care at all times, in line with the best available evidence, communicating effectively, working co-operatively, keeping skills and knowledge up to date, working within the limits of competence, keeping clear and accurate records and raising concerns immediately.

NIPEC's Responsibilities

In fulfilling NIPEC's responsibility to promote high standards of practice among nurses and midwives during 2024-25, NIPEC continued to provide strategic leadership and implemented a proactive, flexible and responsive work programme. This included leading or facilitating

¹ Nursing and Midwifery Council (NMC) (2018) *The Code: Professional Standards of Practice and Behaviour for Nurses, Midwives and Nursing Associates*. London: NMC

regional projects and initiatives along with developing, monitoring and reviewing resources to enable improvements in professional practice.

Examples:



Quality Excellence Framework

The Quality Excellence Framework has now been developed and is accessible on NIPEC's website. The ambition of the Framework is to provide assurance of the quality of care and professional practice of Nurses, Midwives and AHPs within and across organisations. The Framework has been built around 3 key drivers:

- Develop Culture and Build Will
- Build Capacity and Capability
- Deliver Results using Quality Management

It has also been designed to incorporate corporate, clinical and professional governance and includes a maturity matrix tool for teams and organisations to identify areas of excellence, pinpoint gaps and facilitate learning. The vision for the Quality Excellence Framework is to ensure a learning system is established to support the delivery of world class care achieving excellence through assurance and improvement. The outcomes will be evaluated using the Quintuple Aim to improve the health and equity for our population, enhance the safety and experience for recipients of care, support and develop our staff and ensure there is value in all that we do.

Collective Leadership Framework

The HSC Collective Leadership Strategy (DoH, 2017) highlighted the need for staff to work across traditional boundaries to address the ever-increasing complexity and demands on our health and social care services.

To support this, in 2023, the Chief Nursing Officer (CNO) asked NIPEC to develop a framework for nursing and midwifery aimed at increasing the collective leadership capacity across the HSC system at all levels.

A Collective Leadership Framework for Nursing and Midwifery (NIPEC, 2024) is the product of a dedicated and committed Project Task and Finish Group, led by NIPEC and including input from a wide range of regional, national stakeholders and partners.

Whilst the framework was primarily developed for nurses and midwives, it sets out the standard for collective leadership to which all staff working in the HSC system in NI should aspire. It is based on the concept that acts of leadership can come from anyone in an organisation and are not restricted to people who hold designated or formal leadership roles. It also emphasises the responsibility of all staff in demonstrating appropriate capabilities, in

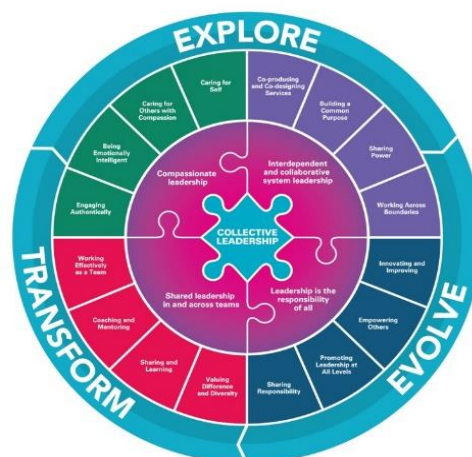
seeking to contribute to the development and empowerment of the leadership capacity of colleagues.

The *Framework* is underpinned by the four components outlined in the HSC Collective Leadership Strategy which include:

- Leadership is the responsibility of all
- Shared leadership in and across teams
- Compassionate leadership
- Interdependent and collaborative system leadership

These components aim to maximise positive impact on the delivery of quality and compassionate care and support. The Framework's conceptual diagram (Figure 1) represents the relationship between the four collective leadership components, their associated enablers and the three overarching requirements necessary for nurses and midwives to develop their collective leadership capabilities: explore, evolve and transform.

Figure 1: Collective Leadership Framework for Nursing and Midwifery



To support implementation of the Framework, an associated Assessment Tool was developed to provide information and guidance on how individuals can identify their learning and development needs and build on capabilities they already have. This tool also promotes a flexible approach to development for individuals in any setting or practice area and provides information on processes and best practice tips.

Implementation of the framework will involve building on the excellent examples already in our health and social care system in order to develop collective leadership capabilities at all levels and ensure everyone is prepared to lead, regardless of position or practice area. A range of recommendations to drive implementation and monitoring of the framework have also been presented in the final project report which was launched by the Health Minister at the CNO annual conference on 19 September 2024.



L-R Professor Maria McIlgorm, Chief Nursing Officer, Mike Nesbitt, Health Minister, Dr Carole McKenna, NIPEC Project Lead, Linda Kelly, NIPEC Chief Executive

Promoting high standards of education among nurses and midwives

The NMC Code (2018)² requires that nurses and midwives must “*maintain the knowledge and skills they need for safe and effective practice.*” The provision of effective education and learning for nurses and midwives enables them to deliver evidence-informed care that is safe, person-centred and enhances patients’ experiences and outcomes. High-quality nursing and midwifery education therefore play a crucial role in ensuring patients and their families receive quality person-centered care.

It is important that nurses and midwives continue to be supported in their role by receiving on-going education and development in order to enhance and maintain their knowledge and skills. This forms the foundation for competent and caring practitioners who demonstrate professional behaviours and values throughout professional careers.

To promote high standards of education NIPEC undertook a range of activities to assure education standards and to influence educational developments, whilst providing leadership and innovation to the learning and education activities of the NMC registrant population.

NIPEC’s Responsibilities

NIPEC continued to promote high standards of education during 2024-25 by undertaking a range of activities to assure education standards and influence educational developments, providing leadership and innovation to the learning and education activities of the NMC registrant population.

² Nursing and Midwifery Council (NMC) (2018) The Code: Professional Standards of Practice and Behaviour for Nurses, Midwives and Nursing Associates. London: NMC

Examples:

Implementation of NMC Post-registration Standards (NMC, 2023) into Education and Practice settings in Northern Ireland

In collaboration with the NMC, DoH, HSC organisations, and education providers, NIPEC successfully implemented a coordinated regional approach to introduce the new NMC Post-registration Standards across educational and practice settings in Northern Ireland by September 2024. This initiative established regionally agreed processes and principles to ensure consistency, standardisation, and enhanced efficiency, ultimately supporting improved learning experiences for students. Additionally, comprehensive information and guidance resources were developed to outline the roles and responsibilities of practice supervisors and assessors, and to provide strategies that enrich student experiences during their placements. The Post-registration Standards Steering Group officially concluded the project in December 2024, having met all set objectives. Ongoing efforts related to the NMC Post-registration Standards will be managed by the education and practice learning partners, with oversight provided through the Northern Ireland Practice Learning Collaborative.

More information on the project can be accessed on the NIPEC website at: [NI – NMC Post Registration Standards Implementation Project | NIPEC](#)

Support for Nursing and Midwifery Education in Practice

The DoH, through the FNFM Programme Board (Sept 2021), commissioned a review of the support for nursing and midwifery education in practice. This review has scoped current practice education arrangements in place for pre and post registration level nurses and midwives, to explore best practice and make recommendations to enable the practice education role across all settings including HSC Trusts, Independent Sector Organisations, Hospices and Primary Care.

This project is nearing completion and was carried out in collaboration with all the sectors in a phased approach.

Phase 1 The Trust Practice Education Teams (PETs)

A questionnaire was developed by the working group to scope the work of the PETs, and identify good practice. This has been completed and resulted in an excellent response rate from the teams.

Phase 2 The Independent Sector

A questionnaire was disseminated to the Independent Sector, including Nursing Homes, Residential Homes and Hospices. This has garnered rich data from the sector in regards to support for pre-registration practice learning support.

Phase 3 Primary Care

A questionnaire was sent to Primary Care colleagues, along with engagement with key figures from GP Federation nurses. The data gathered has been rich, and enabled the review team to make conclusions and recommendations. The report and recommendations are under development and will be shared with CNO once approved by the Steering Group and EDONs.

Promoting the professional development of nurses and midwives

The NMC Code (2018) requires nurses and midwives to keep their knowledge and skills up to date, take part in appropriate and regular learning and professional development activities that aim to maintain and develop competence and improve performance. The importance of a highly skilled and knowledgeable workforce is also vital to the effective implementation of the CNO's vision and initial key priorities for Nursing and Midwifery (DoH 2023)³. The key priorities are: Workforce/Workload Planning; Education and Training; Quality Assurance Framework; and Career Pathways. This will ensure that the registrant and non-registered workforces are supported to meet the needs of the population providing the right care at the right time and place with the right outcome.

NIPEC's Responsibilities

In fulfilling NIPEC's responsibility to promote the professional development of nurses and midwives, during 2024-25 and in partnership with key stakeholders, NIPEC led the development of nursing career pathways, including: Care Home Career Pathway for Nurses; Critical Care, Cancer Nursing and Perioperative Nursing Career Pathways; a new workforce model for Learning Disabilities Nursing; and a review of the Advanced Nursing Practice Framework. This work programme was aligned to two of the CNO's key priorities, career pathways and education and training.

Examples:

Career Pathways

Development of career pathways, in line with the Guidance Framework for Career Pathway development, has become an expanding component of NIPEC's work. During 2024-25, NIPEC continued to work in partnership with key stakeholders in the development of Nursing Career Pathways to meet DoH strategic priorities for nursing and midwifery. The commissioned services will influence the roles adopted in each Trust, to ensure an effective nursing workforce to meet the demands of the specific service and population needs. The individual roles within the career pathways will enable HSC Trusts to identify the posts needed for their services through effective workforce planning.

The Perioperative Nursing Career Pathway is designed to help clarify and strengthen the range of important Perioperative Clinical Nursing and Support roles that support the delivery of

³ [Department of Health \(2023\) Shaping our future: A Vision for Nursing and Midwifery in Northern Ireland: 2023 – 2028. Belfast: DoH.](#)

high quality, safe, effective, person and family centred care. The key knowledge, skills and behaviour and defined education will guide the development of individuals to enhance their knowledge, skills and experience in the perioperative environment.

The career pathway comprises of eight core roles, which have been agreed by the Executive Directors of Nursing of the five HSC Trusts: Perioperative Nursing Assistant, Perioperative Senior Nursing Assistant, Perioperative Support Worker, Perioperative Staff Nurse, Perioperative Senior Staff Nurse, Perioperative Specialist Nurse, Perioperative Advanced Nurse and Perioperative Consultant Nurse.

When approved, job descriptions that have been developed for relevant roles will be submitted for regional matching and evaluation. The career pathway will be submitted to CNO for endorsement before being published and shared on NIPEC's website, with expectation of implementation in HSC Trusts.

Along with key stakeholders, NIPEC is also leading on the development of a Cancer Nursing Career Pathway comprising of nine clinical roles. The PHA are also leading on the development of a Critical Care Nursing Pathway with NIPEC input.

Peri-op Career Pathway Writing and Steering Groups

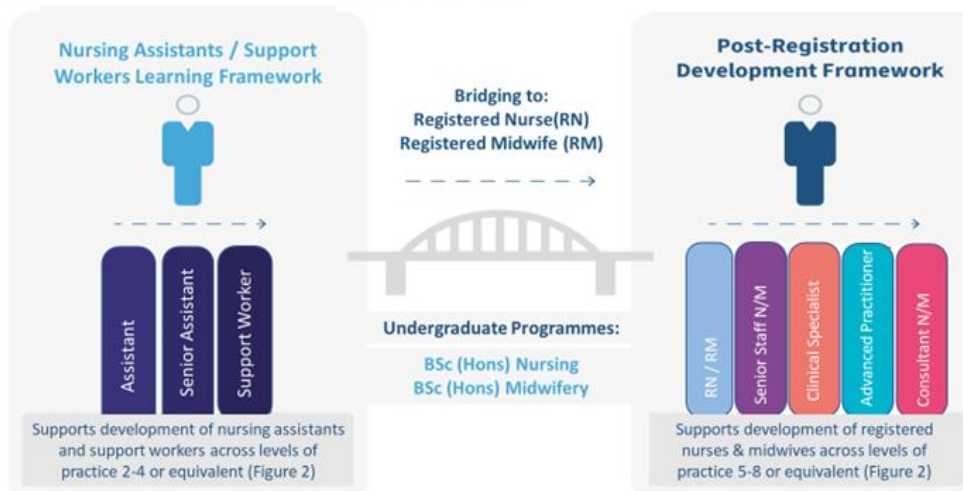


Career Model for Nursing and Midwifery

During 2024-25, NIPEC commenced work on the development of a new career and development model. Optimising professional development and impact at every level of practice, *The Northern Ireland (NI) Career and Development Framework for Nursing and Midwifery* is an overarching resource comprising two linked components, presented in the diagram below:

1. the Healthcare Support Worker Learning Framework and
2. the Nursing and Midwifery Post-registration Development Framework.

NI Career & Development Framework for Nursing & Midwifery



NB: Other nursing & midwifery roles/titles of a similar nature may exist, defined by function e.g. independent sector & general practice.

Source: Adapted from www.nmahpdevelopment.nes.scot.nhs.uk

The CNO has identified three overarching career pathways in her vision to develop the nursing and midwifery workforces: Clinical, Operational and Education. NIPEC's Career Model is designed to support career development across the three pathways to offer diverse career options that are interlinked, empowering staff to consider their career journey. The model introduces 'Levels of Practice,' enabling movement between the career pathway options and guiding learning and development for professional advancement.

The Career Model through Levels of Practice describes: the standards of performance required, the knowledge, skills and behaviours, and the experience necessary for the individual roles. It is supplemented with a learning and development framework to support individual nurses and midwives, along with nursing and midwifery assistants and support workers, on their career journey. The Model will facilitate workforce planning and design and guides educators in the development and delivery of relevant training and development approaches.

A further programme of work has commenced to provide an interactive version of the Career and Development Model on NIPEC's website.



Providing Advice, Guidance and Information on best practice and matters relating to Nursing and Midwifery

The NMC Code requires nurses and midwives to “*make sure that any information or advice given is evidence-based, including information relating to using any healthcare products or services.*”

The delivery of safe and effective care within a person-centred culture is the responsibility of all nurses and midwives and their employing organisations. This care must be delivered within an organisational environment that promotes evidence-based practice and utilises effective risk management processes.

NIPEC’s Responsibilities

In 2024-25, NIPEC continued to fulfil its unique role in Northern Ireland by providing guidance on best practice and matters relating to nursing and midwifery. NIPEC’s websites and online facilities provided practitioners and organisations with information to support the delivery of safe and effective person-centred care. NIPEC’s Senior Communications Officer has facilitated the organisation to enhance the profile of its projects and completed work programmes ensuring nurses, midwives and support staff are kept up to date with resources to support their practice, education and professional development.

Instead of hosting an annual conference, NIPEC reached out to each of the HSC Trusts’ Executive Directors of Nursing and met senior nursing and midwifery teams and frontline nurses, through individual Trust hosted events. In addition, NIPEC’s Chief Executive offered targeted stakeholder engagement with the NIPEC team, to provide updates on regional programmes of work and NIPEC resources. NIPEC will continue with its commitment to the development, production and dissemination of evidence-based, quality and accessible information.

Examples:

Regional Review of Casting ⁴

The CNO commissioned NIPEC to lead on a regional review of Casting education and training requirements for practitioners in Northern Ireland (NI) and in addition to review the model of service delivery. NIPEC undertook this important programme of work in partnership with Department of Health (DoH) and key stakeholders across the region.

⁴ For the purposes of this report and associated work, a cast is defined as a rigid device used to provide support and protection following injury and/or surgery and for other musculoskeletal conditions that require immobilisation Newtown-Triggs *et al.* (2023) *Key Musculo Skeletal Interventions* 2nd Ed. In Clarke, S and Drozd, M (Eds) *Orthopaedic and Trauma Nurse*. UK: Wiley and Sons Ltd.

In order to inform the work, two workshops were held with key stakeholders, which included, nursing service and education leads for fracture clinics, emergency departments and elective orthopaedics across the region; the Trauma and Medical Orthopaedic Lead; and Allied Health Professions (AHP) colleagues, (Northern Ireland Ambulance Service and physiotherapy) to discuss the current position and possible options for a future service delivery model and education and training programmes. Information was also sought from key stakeholders and colleagues across the UK and Ireland.

The proposed model of service delivery presents an opportunity for the development of a wider skill mix of staff to be involved in casting including training for non-registered staff. Principles were proposed which underpin the service delivery model in addition to the preparation and support of staff who are required to undertake casting as part of their role. A ‘tiered’ approach to training was recommended to enable practitioners to progressively develop their knowledge and skills as appropriate, in addition to NI-based provision of British Orthopaedic Association accredited training. A final report has been drafted for submission to CNO.

NIPEC Ethnic Diversity Monitoring and Review

During 2024-25 NIPEC continued with its work on monitoring and reviewing the access to education and leadership opportunities for the ethnically diverse workforces of nurses, midwives, AHPs and related support staff across HSC Trusts.

The members of the established NIPEC Ethnic Diversity Project Board worked with the NIPEC Professional Officers and SPO Project Lead to design a staff survey to understand the challenges facing Ethnically Diverse staff⁵ in accessing education and leadership opportunities. The Professional Officers promoted the survey across the five Trusts and Nursing Homes from 23 October 2024 to 22 January 2025. 1322 responses to the survey were received. Although 236 had indicated they were from a “white background” this proved very useful as a comparison group. The responses to the staff survey and the organisational survey were presented at the second annual Regional Ethnic Diversity Collaborative Workshop in February 2025. The delegates provided suggestions on their preferred way forward as a result of the findings and these were presented to the NIPEC Project Board in March 2025 and a subsequent action plan was agreed. The findings from the staff survey and organisational survey demonstrated that although organisations are undertaking improvements to promote access to education, there is still work to do. NIPEC will continue to work with its key stakeholders to implement the learning from this work.

Governance and Performance

Throughout 2024-25, NIPEC’s Corporate team continued to support the organisation on a wide range of corporate issues at a strategic and operational level. The following key achievements and developments occurred in the course of the year:

⁵ Ethnically diverse staff comprises: nurses, midwives, AHPs and support staff in HSC Trusts and nurses in Nursing Homes.

Accountability and Monitoring

NIPEC was established with effect from 7 October 2002 under the powers of Section 2(1) of the Health and Personal Social Services Act (Northern Ireland) 2002 and is an executive non-departmental public body (NDPB) of the Department of Health. NIPEC's primary aim is to improve the quality of health and care by supporting the practice, education and performance of nurses and midwives. Over the 2024-25 year, the NIPEC team engaged with senior nurses, midwives and frontline staff to ensure we were focusing on what was important to the professions. There was an ongoing programme of communication, in collaboration with our stakeholders, to address shorter-term and longer-term priorities as they arose within education, practice and professional development for the professions and these shaped our annual Business Plan.

NIPEC is led by a Council which is comprised of a Chair, a Chief Executive and 11 non-executive members. The Council has corporate responsibility for ensuring that NIPEC fulfils the aims and objectives set by the Department and approved by the Minister, and for promoting the efficient, economic and effective use of staff and other resources. Details of NIPEC's current Council members can be found at Appendix 2 and on NIPEC's website <https://nipec.hscni.net/>

The organisational structure is headed by a Chief Executive who is also the designated Accounting Officer and as such, is personally responsible for safeguarding the public funds for which she has charge, ensuring propriety and regularity in the handling of those public funds, and for the operations and management of NIPEC. She is supported in the operational aspects of the role by a senior team of seven Senior Professional Officers and a Head of Corporate Services, and together they are responsible for ensuring that NIPEC's business areas meet corporate, governance and legislative requirements for public accountability and value for money.

NIPEC's performance against corporate and business objectives is monitored by their Sponsor Branch, the Nursing Midwifery and Allied Health Professionals (NMAHP) Directorate. This monitoring continued throughout 2024-25 with regular Sponsor Branch, Ground Clearing and Accountability meetings with the Department.

Service Level Agreements (SLAs)

NIPEC receives a number of core support services from the Business Services Organisation (BSO) under annual Service Level Agreements (SLAs). The purpose of the SLAs is to secure effective and efficient provision of support services. The following were provided by BSO in 2024-25: Finance, Human Resources, Information Technology Services, Corporate Services (Facilities Management), Data Protection Officer, Procurement & Logistics, HSC Leadership Centre, Internal Audit, Directorate of Legal Services, Equality and Shared Services (Payroll, account payable, accounts receivable, regional recruitment and business support team).

Assurances on the performance of the services under the SLAs were provided by an annual assurance letter from the BSO Chief Executive (including Governance Statement) and

quarterly assurances from some of the services including PALS and Finance. In addition we receive monthly performance reports from relevant BSO service areas and annual SLA meetings are held with BSO Directors. The Head of Corporate Services continued to attend the regional Arm's Length Bodies (ALBs) Customer Forum meetings in 2024-25 where updates on BSO services were provided by BSO representatives.

In June 2024, NIPEC received a cover letter for 2024-25 informing that BSO had been advised by DoH to work on a flat cash basis for RRL for 2024-25. The same principle was applied to SLA income and therefore the SLA pay and prices (P&P) applied in 2024-25 were scheduled as Pay 0%, Employers Superannuation 0.7% and Non-Pay 0%. Based on the BSO 80/20 weighted average, this resulted in an overall P&P uplift of 0.56%.

Further correspondence was received from BSO advising of a variation to the SLA agreement in March 2025. An updated P&P uplift of 5.36% was applied retrospectively to the SLA for 2024-25, calculated as Pay 5.5% and Non-pay 2%. This was in addition to the Superannuation increase previously included and uses a weighted average of 80/20 pay/non-pay.

In addition to the BSO SLA, NIPEC pays an annual pro-rata sum (based on the area occupied in James House) to the Department of Finance for a service charge, facilities management surcharge, electricity, water and sewerage, cleaning, security, energy and ICT in James House. Rates are paid separately by NIPEC.

Financial

In December 2023, DoH wrote to the Chief Executives of the Department's Arms' Length Bodies (ALBs) seeking detailed information on potential reductions in the 2024-25 budgets. In light of the anticipated constrained NI budget for 2024-25, ALBs were asked to develop plans for savings based on three scenarios: Flat cash; 2% reduction; and 5% reduction on the opening 2023-24 budget position.

NIPEC submitted proposals on 12 January 2024 outlining the impact any reductions would have on the organisation's ability to deliver its objectives. A high-level 2024-25 draft budget had been prepared to support the return and had indicated that even with a flat cash allocation, NIPEC would commence 2024-25 with a projected deficit for the year. This was largely due to full-year effect of salary costs for staff appointed the previous year and incremental advances which for some pay scales were material for NIPEC. There was no flexibility within the non-pay budget due to committed expenditure and no pay and price uplifts had been built in.

In July 2024, NIPEC received a flat cash opening allocation of £1,499,261. While NIPEC were not asked to make specific savings, NIPEC were mindful of the need to demonstrate greater levels of efficiency and productivity. In October 2024, NIPEC received a second non-recurrent allocation of £42,000 in relation to the Ethnic Diversity Project to promote access to education and leadership opportunities for the ethnically diverse workforces of nursing, midwifery and support workers. This was a ring-fenced allocation and was used to backfill 6 Band 7 posts in the HSC Trusts and Independent Sector for 1 day per week.

In November 2024, DoH Finance carried out a Maximising Slippage Exercise requesting that organisations review their spend for the remainder of the 2024-25 financial year and offer any potential savings which could be used to contribute towards the Agenda for Change Pay Rise for 2024-25. A non-recurrent retraction of £25,000 was offered by NIPEC and accepted by DoH.

NIPEC did not receive any capital allocation in 2024-25 although a high-level bid for the replacement of ICT equipment was submitted.

The financial statements presented in this Annual Report and Accounts report a small revenue surplus of **£8,892**, which is within the required breakeven threshold.

Human Resources

NIPEC's Human Resources function is provided through an annual SLA with BSO's People and Place Directorate and includes provision of information, advice and support to managers and staff on recruitment and selection, employee relations, learning and development, pay and conditions, workforce information, attendance management and health and well-being support. In addition, BSO HR represent the regional Arms' Length Bodies (ALBs) in the development and review of regional staff policies. This process is carried out in consultation and collaboration with representatives from all of the HSC Trusts and staff-side organisations as part of the remit of the HSC Joint Negotiating Forum.

In 2024-25, NIPEC reviewed the following HR policies: Conflict, Bullying and Harassment in the Workplace, Workplace Policy on Domestic Abuse and the Policy on your Right to Raise a Concern (Whistleblowing). NIPEC also adapted a new Alcohol and Substance Misuse Policy.

NIPEC'S funded establishment is sixteen WTE staff and in 2024-25, we completed the rebuild of our team with appointment of three permanent vacancies, two new Project Officers and a Council Secretary post. This returned the organisation to our full funded establishment. NIPEC's workforce model includes a range of bank staff who bring specific expertise to support ongoing programmes of work and these continued to be used in 2024-25.

NIPEC's Quality Strategy, *Lead, Inspire & Improve* sets out our ambitions for quality in a way that is meaningful to our staff and partners to deliver excellence in all that we do and enhance our organisational learning. Throughout 2024-25, we continued to address the actions from our IIP Silver accreditation including the adoption of a QI approach to improving team effectiveness by using team pulse surveys and team building days. One area which we have committed to is the development of a reward and recognition process for staff and this will be considered by the Health and Wellbeing Group in 2025 along with the outcomes from the staff wellbeing survey which was completed in late 2024.

In 2024-25, NIPEC monitored two departmental HR key performance indicators, completion of Staff Annual Appraisals and Staff Absence. The former required completion of 90% of appraisals by 30 June which NIPEC met with 100% compliance. In the absence of a DoH

target for absence, NIPEC retained the same target as 2023-24 i.e. 3.5% absence as a percentage of working days, with the cumulative absence for the year ending at **5.33%**.

Property and Assets

NIPEC signed a five-year license agreement for James House (as opposed to a Lease) in February 2023 and during this time, NIPEC is liable to pay a nominal license fee of £1 per year and a pro rata proportion of the facilities management costs for the building, equating to 3.26% of the available space.

During the financial year 2024-25, an issue arose around the license and its treatment in the annual accounts. The issue focuses on the accounting treatment of the license arrangement versus that of a lease. It was determined that the agreement is in fact a lease and should be treated as such in the accounts within the scope of IFRS16, i.e. a lease agreement.

There are a number of HSC organisations based in James House and all are affected by this accounting treatment in respect of the accounts. DoH Finance staff were made aware of the development at an early stage and have engaged externally in order to establish valuations for the office spaces occupied by the HSC bodies in order to determine a value for capitalisation in the annual report and accounts for 2024-25.

With effect from September 2024, the facilities management and reception/security functions for James House were taken over by the Department for Infrastructure. Since then they have assumed all responsibilities for the management and upkeep of the building.

Equality

NIPEC is committed to promoting equality and diversity and providing the systems and culture to meet the duties set out within Section 75 of the Equality Act. NIPEC is supported in its Equality commitments by the BSO Equality Unit under an annual service level agreement.

During 2024-25, the Equality SLA was selected by BSO as a test area for a new, more streamlined SLA template with a greater focus on assurances and Key Performance Indicators (KPIs) to monitor service delivery. Assurances included an annual composite training report, communications relating to activities, an annual customer survey report and monthly customer reports. The new template was initially reviewed by NIPEC and BSO Equality staff in February 2024 and at a mid-year review, and was signed off by both parties in February 2025.

During 2024-25 the service offering from BSO covered the following areas:

- Expert advice on equality screenings and equality impact assessments;
- Support with statutory reporting including the Annual Progress Report to the Equality Commission on section 75 and disability duties and quarterly Equality Screening reports;
- Provision of training to all staff, the senior team and Council;

- Support with the implementation of the Disability Action Plan, the Equality Scheme and associated action plan; and
- Expert advice and information sharing.

NIPEC submitted its Equality Annual Progress Report 2023-24 to the Equality Commission NI in August 2024.

Further details of what the organisation has done to deliver its equality, diversity, disability, Human Rights and Good Relations actions are set out in the Annual Equality Progress Reports which can be found on our website at [Equality | NIPEC](#).

Register of Interests

Declaration of Interests by the NIPEC Council and Senior Staff:

Professional/Lay/Executive Members and Senior Staff of NIPEC declared the following private or business interests, position of authority in a charity, voluntary body or any other agency in the fields of health and social care education, or any connection with anybody contracting for NIPEC services.

NIPEC Council

| Name | Organisation |
|--------------------------------------|---|
| Ms Bronagh Scott (Chair) | <ul style="list-style-type: none"> • Myeloma Patients Europe (MPE); • Myeloma UK; • Registrant with the Nursing and Midwifery Council; and • Member of Royal College of Nursing. |
| Mrs Linda Kelly (Chief Executive) | <ul style="list-style-type: none"> • Board member of Radius Housing; • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council. |
| Mrs Brenda Kelly Murnion | <ul style="list-style-type: none"> • Divisional Regional Chief M (Midlands). |
| Mrs Ciara Scannell | <ul style="list-style-type: none"> • Paid employment Fortwilliam Dental Practice; • Husband owns Fortwilliam Dental Practice; • Trustee of PIPS Suicide Prevention Ireland; and • Fellow of the Association of Chartered Certified Accountants. |
| Ms Eilidh McGregor | <ul style="list-style-type: none"> • Shareholder in family business McGregor Group, manufactures agricultural buildings; • Shareholder in Zoe – health company (tests for blood and gut microbiome for personalised health information); • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council. |
| Dr Gary Mitchell | <ul style="list-style-type: none"> • Reader (Education) at Queen’s University of Belfast; • Member of Royal College of Nursing. |
| Dr Janine Stockdale | <ul style="list-style-type: none"> • Lead Midwife for Education, Queen’s University of Belfast; and • Member of Royal College of Midwives. |
| Mrs Karen Diamond | <ul style="list-style-type: none"> • Self-employed but no contracts with NIPEC; • Professional Body membership with the British Association of Music Therapists; and • Cousin is a Senior Professional Officer in NIPEC. |

| | |
|---------------------|--|
| Dr Katrin Lehmann | <ul style="list-style-type: none"> • Consultant Nurse, CAMHS, Belfast Health & Social Care Trust; • Seconded 1 day per week as systemic clinical lecturer, Queens University of Belfast; • Lancefield Private Clinic - autism assessments; • External adviser RCN Foundation; • Committee Member EMDR Ireland; • Member of Royal College of Nursing. |
| Mr Kieran McCormick | <ul style="list-style-type: none"> • Managing Director/Owner of Balmoral Healthcare Agency Ltd; • Director of MK Awards Ltd; • Management Committee member of St Oliver Plunkett pre-school; • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council. |
| Dr Nirmala Bhogal | <ul style="list-style-type: none"> • Director: Diaceutics PLC (Paid employment); • Founder / Director of TechCare; • Business Consultant; • Inter-personal mediator. |
| Ms Sharon McRoberts | <ul style="list-style-type: none"> • Owner/Director Axial Workforce Consultancy; • Associate Consultant Leadership Centre; and • Member of Royal College of Nursing. |
| Ms Siobhán Caslin | <ul style="list-style-type: none"> • Paid employee of the Payment Systems Regulator, an independent subsidiary of the Financial Conduct Authority; • Member of Bar Council of England and Wales; • Member of Gray's Inn; • Lay Council Member of Pharmaceutical Society of Northern Ireland since November 2024 (remunerated). |

Senior Staff

| Name | Organisation |
|-----------------------|--|
| Mrs Brenda Carson | <ul style="list-style-type: none"> Contracted Improvement Advisor and Faculty member of the Institute for Healthcare Improvement; Clinical Facilitator at NIMDTA teaching and supporting Quality Improvement skills; and Member of the Nursing and Midwifery Council. |
| Dr Carole McKenna | <ul style="list-style-type: none"> Director: Ballymena Improvement District (unpaid); Director: G&C Pubs Ltd (family business – dividend). |
| Mrs Cathy McCusker | <ul style="list-style-type: none"> Member of Royal College of Nursing. |
| Miss Eunice Strahan | <ul style="list-style-type: none"> Member of Royal College of Nursing. |
| Ms Fiona Bradley | <ul style="list-style-type: none"> Member of Royal College of Midwives. |
| Mr Gary Cousins | <ul style="list-style-type: none"> Member of Royal College of Nursing. |
| Ms Geraldine McKendry | <ul style="list-style-type: none"> None. |
| Ms Jill Jackson | <ul style="list-style-type: none"> None. |

The Statement of Accounting Officers' Responsibilities

Under Schedule 1, paragraph 12 of the *Health and Personal Social Services Act (Northern Ireland) 2002* of the *Department's (Northern Ireland) Order 1999*, the Department of Health has directed the Northern Ireland Practice and Education Council for Nursing and Midwifery (NIPEC) to prepare for each financial year a statement of accounts in the form, and on the basis, set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of NIPEC and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- observe the Accounts Direction issued by the Department of Health including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual, have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Northern Ireland Practice and Education Council will continue in operation; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Department of Health as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland, has designated Mrs Linda Kelly, Chief Executive of NIPEC, as the Accounting Officer for NIPEC.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the NIPEC assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of *Managing Public Money Northern Ireland (MPMNI)* and the *HM Treasury Handbook: Regularity and Propriety*.

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

The Governance Statement

1. Introduction/Scope of Responsibility

The Council of NIPEC has corporate responsibility for ensuring that the organisation fulfils the aims and objectives set by the Department/Minister, and for promoting the efficient, economic and effective use of staff and other resources. As designated Accounting Officer of NIPEC, I am personally responsible and accountable through the Permanent Secretary for the stewardship of resources allocated for the daily operations of the organisation. As Chief Executive of NIPEC, I have overall responsibility for the executive management of the organisation and am directly accountable to the Chair and non-executive members of the Council for the operation of the organisation and for implementing Council's decisions.

NIPEC's Partnership Agreement became operational in February 2024. It details the partnership arrangements between the Department of Health (DoH) and NIPEC and in particular, explains the overall governance framework within which NIPEC operates, including the framework through which the necessary assurances are provided to stakeholders. The document will be formally reviewed in 2027 and was tabled at the March 2025 Council meeting in line with good practice.

An annual Engagement Plan is agreed between the Chief Nursing Officer's team of officials and NIPEC. It sets out the timing and nature of engagement between NIPEC and the Department which is centred on partnership working, understanding of shared risks and working together on business developments that align with policy objectives. Following the end-year accountability meeting held on 9 October 2024 and the mid-year ground clearing meeting held on 7 November 2024, NIPEC's mid-year accountability meeting in December was stood down, with the Department confirming that they were content that NIPEC remained on track with its key business objectives and targets and no significant issues had been identified that would cause concern. It was agreed that any new issues arising could be dealt with by exception reporting.

In addition to the above, NIPEC continued to engage in a number of other meetings with our Sponsor Branch, the Nursing, Midwifery & AHP Directorate, including regular 1:1 meetings between the Chief Nursing Officer and NIPEC Chief Executive, bi-monthly Sponsor Branch meetings and ad hoc engagement such as to review the NIPEC annual business plan and progress on objectives.

NIPEC's 2024-25 end-year Accountability meeting took place on 25 June 2025.

2. Compliance with Corporate Governance Best Practice

NIPEC applies the principles of good practice in Corporate Governance and continues to strengthen its governance arrangements. NIPEC does this by undertaking continuous assessment of its compliance with Corporate Governance best practice by assessing

NIPEC Council's Governance arrangements against the Department of Health's Governance annual self-assessment tool.

NIPEC Council approved its self-assessment for year ending 31 March 2025 at its meeting on 26 March 2025. It was agreed that one of the Council workshops scheduled for 2025 would include a session for members to discuss the assessment for 2025-26 in more depth. The Council Development Plan was discussed at the December 2024 Council meeting and following several proposed amendments, a final version for 2025-26 was approved by Council in March 2025 when it was also agreed that progress should be reviewed annually.

To support the development of NIPEC Council in 2024-25, several Council development days were held. Firstly, a number of NIPEC non-executive members attended a new Boardroom Leadership Programme offered by HSC Leadership Centre. The sessions were held in March 2024 and were specifically aimed at Chairs and non-executives. They focused on roles, responsibilities and functions of the individual Board member and also covered the overall role of the Board in HSC.

Following on from this, NIPEC Council agreed that a bespoke development day would be beneficial. This took place on 12 June 2024 and was again facilitated by HSC Leadership Centre. The programme was participatory, with Council members completing a PESTLE and SWOT analysis, considering how NIPEC is perceived within HSC and how our profile could be improved, and ended with members developing a draft action plan for Council. A further half day session was held in November 2024 and its objective was to understand the core strengths of individuals and how they apply to the NIPEC Council in a bid to progress team effectiveness.

In addition to the development days, a Council workshop was held in December 2024. The agenda for the day included a presentation from BSO Finance outlining budget holders' responsibilities, there was a session on Key Performance Indicators (KPIs) reporting and how these could be improved going forward, and finally there was an overview of NIPEC's Measurement Plan and a demonstration of the newly developed performance Dashboard.

3. Governance Framework

The key organisational structures which support the delivery of good governance in NIPEC are:

- NIPEC Council;
- Audit and Risk Committee;
- Remuneration Committee;
- Professional & Business Committee; and
- The Senior Management Team.

NIPEC Council:

NIPEC's Council comprises a Chair, Chief Executive and eleven non-executive members who are a combination of registrants and lay members. There were four meetings of NIPEC Council in 2024-25 and all of these were held in person (although remote access was facilitated when requested). In addition, NIPEC's Council held 2 development days and a workshop throughout the year as outlined in section 2. Attendance of members between April 2024 and March 2025 are detailed in Table 1 below.

Table 1: Attendance of Members between April 2024 and March 2025

| Name | 1 July 2024 | 18 September 2024 | 4 December 2024 | 26 March 2025 |
|------------------------------------|--------------------|--------------------------|------------------------|----------------------|
| Bronagh Scott (Chair) | Yes | No | Yes | Yes |
| Kieran McCormick (Deputy Chair) | Yes | Yes | Yes | Yes |
| Linda Kelly (Chief Executive) | Yes | Yes | Yes | Yes |
| **Amit Bhagwat | No | No | No | No |
| Brenda Kelly Murnion | Yes | Yes | Yes | No |
| Ciara Scannell | Yes | Yes | Yes | Yes |
| *Emma McIlveen | No | No | No | N/A |
| Eilidh McGregor | Yes | Yes | Yes | No |
| Gary Mitchell | Yes | Yes | Yes | Yes |
| Janine Stockdale | No | Yes | Yes | Yes |
| Karen Diamond | Yes | Yes | No | Yes |
| Katrin Lehmann | Yes | Yes | No | Yes |
| Nirmala Bhogal | Yes | Yes | Yes | Yes |
| Sharon McRoberts | Yes | No | Yes | Yes |
| Siobhán Caslin | Yes | Yes | No | Yes |

* Emma McIlveen resigned from Council with effect from 8 February 2025.

**Amit Bhagwat was unable to attend Council and his membership ended in April 2025.

NIPEC Audit and Risk Committee:

The Audit and Risk Committee's purpose is to provide assurance to the Council that NIPEC has an effective system of integrated governance, risk management and internal control, across the whole of the organisation's activities that supports the achievement of the organisation's objectives. Membership comprises a minimum of four Council

members, two professional and two lay, with the Chief Executive, Head of Corporate Services and representatives from NIPEC's External and Internal Auditors in attendance.

The Audit & Risk Committee met four times in 2024-25. Attendance of members between April 2024 and March 2025 are detailed in Table 2.

Table 2: Attendance of Members between April 2024 and March 2025

| Name | 21 May 2024 | 26 June 2024 | 8 October 2024 | 11 February 2025 |
|--------------------------|--------------------|---------------------|-----------------------|-------------------------|
| Kieran McCormick (Chair) | No | Yes | Yes | Yes |
| Siobhán Caslin | Yes | Yes | Yes | Yes |
| Brenda Kelly | Yes | Yes | No | Yes |
| Katrin Lehmann | Yes | No | Yes | Yes |

NIPEC Remuneration Committee:

The responsibility of the Remuneration Committee is to advise the Council about appropriate remuneration and terms of service for NIPEC's Chief Executive, who is currently the only member of NIPEC staff on a Senior Scale Executive Contract. The Committee comprises the Chair of the NIPEC Council who acts as Chair of the Committee and at least two other Council members, to include Professional and Lay representation.

The Remuneration Committee met once in 2024-25 to sign off the Chief Executive's performance for 2023-24 and agree objectives for 2024-25. Attendance of members is detailed in Table 3.

Table 3: Attendance of Members between April 2024 and March 2025

| Name | 11 June 2024 |
|-----------------------|---------------------|
| Bronagh Scott (Chair) | Yes |
| Emma McIlveen | No |
| Karen Diamond | Yes |
| Sharon McRoberts | Yes |

Professional and Business Committee:

NIPEC'S Professional & Business Committee was established to report in more detail to Council on the setting and measurement of corporate objectives, development of the annual business plan and the annual professional work programme and strategy.

The Committee comprises a membership of five non-executives with the Chair being a lay member. None of the members are members of the Audit and Risk or Remuneration Committees. The Chief Executive, in her role as the Accounting Officer, attends the meetings either to form a view and understanding of the Committee's operation or to provide assurances and explanations to the Committee on specific matters.

The Committee met 4 times in 2024-25 and members' attendance is detailed in Table 4.

Table 4: Attendance of Members between April 2024 and March 2025

| Name | 7 June 2024 | 6 September 2024 | 29 November 2024 | 6 March 2025 |
|------------------------|--------------------|-------------------------|-------------------------|---------------------|
| Nirmala Bhogal (Chair) | Yes | Yes | Yes | Yes |
| Ciara Scannell | Yes | No | Yes | Yes |
| Eilidh McGregor | Yes | Yes | Yes | No |
| Gary Mitchell | Yes | Yes | Yes | No |
| Janine Stockdale | No | Yes | Yes | Yes |

Senior Management Team:

For the operational management of the organisation and in support of the Chief Executive, NIPEC has a Senior Management Team (SMT), which is comprised of the Chief Executive, seven Senior Professional Officers and the Head of Corporate Services. The SMT meets on a 6-8 weekly basis as part of the organisation's Business Team meetings which are also attended by the Business Manager and Senior Communications Manager.

There are a number of other internal meetings to support organisational decision making including a Professional Team meeting, Health & Wellbeing Committee, Health & Fire Safety Committee, an Information Governance Group and a Website and Media Governance Group. The Chief Executive also meets regularly with members of the SMT to review progress on their individual objectives.

4. Business Planning and Risk Management

Business Planning

As an Arms' Length Body, NIPEC is required to take its lead from the wider Department of Health strategic vision, goals and priorities set out by the NI Programme for Government. Therefore, the business planning process is carried out in accordance with DoH guidance, the outcome of which results in the production of a Corporate Plan. NIPEC's Corporate Plan 2024-28 sets out the mission, core values and long-term objectives that will shape the strategic direction and priorities of NIPEC for four years.

The Corporate Plan is supported by an Annual Business Plan which contains key priorities, targets and actions grouped under the five strategic objectives aligned to the organisation's core purpose.

NIPEC plays a significant role in supporting the vision and objectives of the Chief Nursing Officer (CNO), 'Shaping Our Future' and our 2024-25 Business Plan reflected the organisation's commitment to delivery of the CNO Vision for Nurses and Midwives in Northern Ireland. Details of performance against objectives from the 2024-25 Business Plan can be found in the Performance Analysis, pages 9-15.

NIPEC's professional workplan provides a more detailed breakdown of the projects aligned to objectives contained in the Business Plan and is presented at each Professional & Business Committee and Council meeting. For 2024-25, the total projects related to the Business Plan were 49 and as of March 2025, 36 projects were completed, 10 projects were progressing on target and only three had not been progressed – two were no longer applicable and one due to prioritisation of Professional Officer resource. Throughout 2024-25, NIPEC carried out a review of the workplan's format in order to make it easier to track progress and provide better assurance to Council. Changes included moving from the RAG rating system in order to provide more information on the progress in meeting objectives, the introduction of a weighting score to take account of areas such as the length of projects, number of phases and review dates of projects from one year to another to provide better oversight for Council.

NIPEC's Performance Management Framework was reviewed in 2024-25 and set out the context of NIPEC's performance management, roles, responsibilities and arrangements for monitoring of performance by Council and its Committees. One key change was the inclusion of the role of the non-executive Professional & Business Committee in scrutinising performance against professional objectives on behalf of Council. NIPEC also carried out a review of KPIs at a Council workshop in December 2024. It was proposed that four departmental KPIs (prompt payment 10 and 30 days, absence and completion of appraisals) would continue to be reported as KPIs. Breakeven and Direct Award contracts were already being reported elsewhere and the remaining eight would be included in an annual SIRO activity report to Council as they were broadly information governance related. This decision was formally ratified by Council in March 2025 when a first SIRO activity report was presented and it was agreed that the changes would take effect from April 2025.

NIPEC's draft Business Plan 2025-26 was prepared between November 2024 and February 2025 by the Senior Team before being presented to the Professional & Business Committee in March 2025 for review and comment. An engagement session was then held in March 2025 with the CNO and her officials to discuss the draft Business Plan and priority setting for 2025-26.

The amended version of the draft Business Plan 2025-26 was approved by Council in March 2025 and forwarded to the CNO Directorate for ratification. The document will be

published following formal sign-off by CNO and the completion of the Annual Report and Accounts 2024-25.

Risk Management

NIPEC continues to adopt an approach to Risk Management proportionate to its business, scale and culture. We monitor our Risk Management arrangements to ensure that they comply with the Regional Risk Management framework adopted in 2018, based on the principles of the ISO 31000:2018, and HM Government's 'Orange Book' (Principles and Concepts in the Management of Risk, updated 2020).

NIPEC's Corporate Risk Register was included in the agenda of each Business Team, Audit & Risk and Council meeting in 2024-25. A new Risk Management Strategy and Action Plan 2025-26 were approved by the Audit & Risk Committee in February 2025, the key change being the inclusion of an ISO3100:2018 definition of risk as "the effect of uncertainty on objectives." An update on the 2024-25 Action Plan was also reported to the Committee with confirmation that four of the six risk actions had been completed, one relating to e-learning was partially completed and one was not completed. The latter related to an internal audit recommendation for NIPEC to develop the risk register report to identify and record assurances received using the 3 lines model. This was discussed at the March 2025 Council meeting when a proposal was agreed to develop an entire assurance framework for NIPEC using the 3 lines model, inclusive of the risk register. This work is being taking forward between April and June 2025 and will be submitted to the Audit & Risk Committee and Council for approval.

All NIPEC staff are required to complete an e-learning module on risk management awareness along with being provided with risk related policies and procedures. With the launch of the new Learn HSCNI system, it was discovered that the NIPEC risk e-learning programme was not in a retrieval format due to expiration and file updates. Therefore NIPEC commissioned the HSC Leadership Centre to create a bespoke NIPEC e-learning package as an interim step pending the development and agreement of a new regional version. BSO basic criteria were provided and NIPEC adapted these to a NIPEC branded programme inclusive of a built-in assessment and certification for measuring corporate compliance. The programme was released to NIPEC staff and Council members in April 2025.

5. Information Risk

NIPEC acknowledges that management of information risks is an essential component of good governance and during 2024-25, we continued to update our processes for managing information and reducing risks around its processing and retention.

To support NIPEC's compliance with UK General Data Protection Regulation (GDPR) and other legislation, statutory requirements and HSC guidance, NIPEC included an information governance audit in the 2024-25 internal audit plan. This took place in December 2024 and looked at governance structures, reporting of information

governance compliance up to Council level, policies and procedures, the information asset register and compliance with the DoH annual information governance assurance checklist. NIPEC received satisfactory assurance on the basis that robust governance arrangements are in place and accepted several recommendations to further strengthen assurance processes.

One of the areas reviewed by internal audit was the SLA NIPEC has in place with BSO for the provision of a Data Protection Officer (DPO) function. Legislation places a number of obligations on data controllers and data processors, including the statutory duty for public bodies to appoint a Data Protection Officer (DPO). The BSO SLA covers five DPO related provisions: information asset register; management of IG incidents; informing & empowering staff; informing the public; and risk assessment of data processing. The audit noted that NIPEC could further utilise these offerings and that BSO do not provide quarterly performance reports to NIPEC in relation to the identified KPIs across the five areas which would bring transparency to the use of the commissioned services and drive performance in this area. This recommendation will be implemented in 2025-26 and progress reported to the Audit & Risk Committee.

NIPEC's Information Governance Group (sub-Committee of the Business Team) exists to consider information governance matters pertaining to the achievement of NIPEC's objectives. Chaired by the Head of Corporate Service (SIRO), this Group met three times in 2024-25. Areas covered included a review of the group's Terms of Reference, updates on the website, electronic records management and training, an audit of the records, DPIAs and review of policies. The minutes of this meeting are a standing item on the Business Team meeting agenda.

NIPEC has a suite of policies and procedures in place in relation to information governance. These are available to staff and the public via the website and staff can also access these on NIPEC's dedicated server space. The policies set out clear processes for dealing with information governance issues including data breaches, data storage and data transfers.

The following policies were reviewed and approved by Council in 2024-25:

- Adverse Incident Reporting Policy
- Data Protection Policy
- Data Protection Impact Assessment Policy
- Freedom of Information Policy
- Information Governance Policy (incorporating IG Framework)
- Publication Scheme

NIPEC staff have access to a range of mandatory e-learning programmes including one on Information Governance awareness which has to be completed every three years. Uptake on completion of this programme is reported to the Business Team.

In November 2024, a bespoke Information Asset Owner training session was organised for all staff. The training was designed to inform staff on their role as information asset owners and their responsibilities to ensure compliance with legislation and NIPEC processes. The training covered individual roles and responsibilities, increasing confidence in understanding of compliance with UK legislation and some of the terms around information governance. Ten of NIPEC's staff attended and further sessions will be promoted in 2025 for the remainder of staff.

NIPEC's SIRO attended refresher SIRO and Personal Data Guardian training in 2024-25 and the Chief Executive is scheduled to attend SIRO training in May 2025.

6. Public Stakeholder Involvement

Over the 2024-25 year, the NIPEC team engaged with senior nurses, midwives and frontline staff to ensure we were focusing on what was important to the professions. This engagement ensured that NIPEC's time and resources were being used in the best way to support priorities as they arose within the HSC system. Whilst NIPEC's Business Plan set out key priorities, there was an ongoing programme of collaboration with our stakeholders to address any urgent requirements for NIPEC support.

NIPEC's Involvement and Co-production Strategy was endorsed by Council in 2023. The document outlines our commitment to the engagement and promotion of people with user and lived experience, by encouraging participation in our programmes of work, as valued and equal stakeholders.

In September 2024, NIPEC Council endorsed our Communication and Engagement Strategy 2024-28: Purpose, People, Plans. A Communication and Engagement Report for Council was reinstated and presented to the September meeting. The report covered the period April 2023 to March 2024 and highlighted several engagement improvements since the appointment of a Communications Officer in October 2023. These included the development of an annual communications planner, a health and wellbeing news sheet for staff, introduction of branding guidelines and dedicated planning to support key projects. The period also saw further development of NIPEC's two websites, a 33% increase in engagement and a 120% increase in proactive 'tweeting.'

7. Fraud

NIPEC is committed to the prevention of Fraud and the promotion of an anti-fraud culture to ensure the proper use of public funds with which it has been entrusted. The organisation operates a zero-tolerance attitude to fraud and has a Fraud Policy and Response Plan in place. This was reviewed and approved by Council in June 2024 and provides a definition of fraud responsibilities for all staff and Council to minimise the risk of fraud, including the reporting of all suspected fraud to the BSO Regional Counter Fraud and Probity Services (CFPS).

BSO CFPS provide advice and guidance to HSC bodies on all matters relating to fraud and corruption on behalf of the DoH. The BSO unit is divided into three teams: Fraud Prevention, Fraud Detection and Fraud Investigation. As well as delivering awareness sessions across HSC, the Prevention team works closely with the Department of Health and HSC clients to develop policies and procedures to help prevent fraudulent activity within Health and Social Care. They also have responsibility for the management and administration of the regional fraud reporting system. The activities provided to NIPEC are covered by a Partnership Agreement which was signed in July 2023.

NIPEC's Fraud Liaison Officer (FLO) is the Business Manager who is responsible for promoting fraud awareness, coordinating investigations in conjunction with the BSO Counter Fraud team and providing advice to personnel on fraud reporting arrangements. All staff are provided with mandatory e-learning fraud awareness training in support of the Fraud Policy and fraud alerts and other guidance are regularly shared with staff and Council members.

8. Assurance

The Audit & Risk Committee provides assurance to the Council on the adequacy and effectiveness of NIPEC'S system of internal control. In particular, the Committee provides an independent review of:

- all risk and control related disclosure statements;
- the underlying assurance processes that indicate the degree of the achievement of corporate objectives;
- policies for ensuring compliance with relevant regulatory, legal and code of conduct requirements; and
- policies and procedures for all work related to fraud and corruption as set out in the DoH Guidance.

In carrying out this work the Committee will primarily utilise the work of Internal and External Audit although it will not be limited to these audit functions and can seek other assurance/s, when appropriate, from staff or other independent experts.

The Chair of the Audit & Risk Committee reports to each NIPEC Council meeting on the work of the Committee and the draft minutes are a standing item on the Council agenda. The Council also receives regular assurances through the financial and performance reports brought to it by senior officers.

NIPEC Council also receives assurance through review reports on the system of internal financial control such as those provided by Internal Audit. NIPEC outsources its financial management function through an SLA with BSO and monitoring of this is carried out by regular budget review meetings with BSO Finance staff, quarterly assurance reports from

BSO Finance which are presented to the Audit & Risk Committee, and ongoing informal discussion.

There are a number of measures in place to assure NIPEC Council on the organisation's efficient use of funding and resources which include:

- comprehensive budgeting systems, with an annual budget which is reviewed and agreed by the Council;
- setting targets to measure financial and other performances;
- monthly financial monitoring returns to DoH Financial Management Unit for both revenue and capital (where appropriate);
- regular reviews by the Council of financial reports, which indicate financial performance against the forecast;
- a set of the approved and/or draft minutes of the last Audit & Risk Committee meeting;
- an Annual Report on the activity of the Audit & Risk Committee for the year is submitted to the Council;
- a copy of NIPEC's monitoring of its organisational KPIs.

NIPEC also uses the assurance maps' system the purpose of which is to review current assurances and identify any gaps which need to be addressed. The eight areas assessed using the maps are:

- Health and Safety
- Fire Safety
- Information and Communication Technology
- Waste Management
- Information Governance
- Purchasing and Supply Management
- Risk Management
- Security (property/building/personnel)

Each of these maps is reviewed annually and an action plan is developed from their completion to act on any gaps in assurance. The action plan and progress on implementation of the actions is presented to the Audit & Risk Committee at least annually. An update on the 2024-25 Plan was presented to the Committee in February 2025 when it was reported that of the 23 actions to be implemented in 2024-25, 16 were fully implemented, 3 were partially implemented and 4 were not implemented – those not completed will be carried forward to the 2025-26 plan.

In addition, at the October 2024 Audit & Risk Committee meeting, the Committee Chair enquired how priority 3 recommendations were followed up to ensure they were all implemented. Internal Audit only complete follow-up on priority 1 and 2 recommendations and progress on these is reported twice yearly to the committee. While NIPEC do implement all recommendations, the Committee discussed how they could receive assurance on the implementation of priority 3 recommendations and it was agreed that these should be included in the Assurance Maps action plan so that they could be monitored going forward. The first version of the amended action plan was presented to the Audit & Risk Committee in February 2025.

The Council is satisfied with the quality of the information received during the year and is satisfied that the information was sufficient to enable the Council to fulfil its obligations.

9. Sources of Independent Assurance

NIPEC obtains Independent Assurance from the following sources:

- **Internal Audit**

NIPEC has an outsourced internal audit function with the BSO, which operates to defined standards. Its work is informed by an analysis of risk to which the organisation is exposed and annual audit plans are based on this analysis.

The Internal Audit Plan for 2024-25 included Budgetary Control, Business Continuity and Risk Management in one audit and Information Governance in the other. Outcomes were as follows:

- | | |
|--|-------------------------------|
| ▪ Budgetary Control, Business Continuity and Risk Management: | Satisfactory Assurance |
| <i>No priority 1 weaknesses were identified</i> | |
| ▪ Information Governance: | Satisfactory Assurance |
| <i>No priority 1 weaknesses were identified</i> | |

The focus of the Budgetary Control, Business Continuity and Risk management audit was to assess the controls in place. The audit test period was from April 2023 to April 2024. There were two priority 2 recommendations, both in relation to Business Continuity planning. In particular, internal audit highlighted a lack of receipt of assurances from BSO in respect of their business continuity testing and the availability of contacts in the event of a cyber attack.

Internal Audit provided Satisfactory assurance on NIPEC's Information Governance audit. There were two priority 2 and two priority 3 recommendations which were accepted by NIPEC. These focussed on the Information Asset Register, Performance Measures, Policies and the BSO SLA for the DPO service.

Work has commenced on implementing the recommendations and progress will be reported at mid-year and year-end to the Audit & Risk Committee.

▪ **Shared Service Audits**

A number of audits have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan 2024-25. The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports have been presented to BSO Governance & Audit Committee. As NIPEC is a customer of BSO Shared Services, a summary of the reports is provided below:

| Shared Service Audit | Assurance |
|--|--|
| Payroll Shared Service | <ul style="list-style-type: none"> • Satisfactory: Closedown Controls, KPIs, Manual / Recurring payments, Root Cause Analysis report, Pensions, Overpayments (Lessons Learned) and Standing Operating Procedures for Travel. |
| Accounts Payable Shared Service | <ul style="list-style-type: none"> • Satisfactory |
| Recruitment Shared Services | <ul style="list-style-type: none"> • Satisfactory |

The Head of Internal Audit is required to provide an annual opinion on risk management, control and governance arrangements. The purpose of the annual opinion is to contribute to the assurances available to the Accounting Officer and the Council which underpin the Council's own assessment of the effectiveness of the system of internal governance. The Head of Internal Audit's Annual Report 2024-25 for the year gave the following opinion for NIPEC:

*“Overall for the year ended 31 March 2025, I can provide **Satisfactory** assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.”*

• **External Audit**

The Financial Statements of NIPEC are audited by the Northern Ireland Audit Office who provide independent assurance to the Northern Ireland Assembly. Any control weaknesses identified in the course of conducting the audit are communicated to the Audit and Risk Committee in the Report to those Charged with Governance. A representative from the Northern Ireland Audit Office attends the NIPEC Audit & Risk Committee meetings.

• **Investors In People (IIP) 2024-25**

In March 2024, NIPEC was awarded with IIP Silver Accreditation. The Feedback Report included areas for improvement and some of the actions were taken forward in

2024-24 including pulse surveys to measure staff job satisfaction, teamworking activities and a further staff survey. A focus for 2025-26 will be assessment of a reward and recognition approach to be introduced for staff.

The Chief Executive and Head of Corporate Services met with the IIP assessor in March 2025 to review progress after 12 months. There was discussion on all the activities, achievements and improvements that the team have introduced since accreditation, along with current challenges and short and long term aspirations.

- **Nursing and Midwifery Council (NMC) – Professional Registration**

The Chief Executive, the seven Senior Professional Officers, NIPEC Professional Associates and Registrant members of Council have to hold, as a requirement of their employment/appointment, a current valid Nursing and/or Midwifery registration with the NMC. This registration has to be revalidated every three years with the requirement to renew registration on an annual basis for which an annual fee is paid to the NMC. The operational arrangements for this process are set out in NIPEC's Policy on the Confirmation and Monitoring of Professional Registration Status which was reviewed and approved by Council in December 2024.

10. Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the Internal Auditors and the Senior Managers within NIPEC who have responsibility for the development and maintenance of the internal control framework, and by comments made by the External Auditors in their Report to those Charged with Governance and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Council and Audit & Risk Committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

11. Reporting of Complaints and Raising Concerns

NIPEC has a Complaints Policy in place which aligns with the DoH Guidance in Relation to the HSC Complaints Procedure 2019 (revised 2023). The policy was reviewed and approved by Council in 2023.

A Policy On Your Right To Raise a Concern (formerly Whistleblowing) sets out the commitment of Council and the organisation to ensure that the culture of the organisation is open and transparent. The policy is based on the model regional template issued in response to recommendations arising from the RQIA's 'Review of the Operation of Health and Social Care Whistleblowing Arrangements (2016).' The policy and accompanying procedure were reviewed and approved by Council in December 2024 when Council agreed the nomination of a non-executive, Eilidh McGregor, who will act as a champion for raising concerns on behalf of Council. NIPEC received no written complaints about its services and had no whistleblowing concerns raised during 2024-25.

12. Reporting of Adverse Incidents

NIPEC has in place a Policy for the reporting of Adverse Incidents/Accidents/Near Misses & Dangerous Occurrences which was reviewed and approved by Council in September 2024. There were no incidents recorded in 2024-25.

13. Budget Position and Authority

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25 which were agreed by the Assembly on 17 February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year.

14. Conclusion

NIPEC has a rigorous system of accountability on which I, as Accounting Officer, can rely on to help me form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI. The system operates on a principle of the need to manage and deploy public resources responsibly in the public interest. This is taken forward by the application of good common sense and sound financial management, as carried out:

- in the spirit of, as well as to the letter of, the law;
- in the public interest;
- to high ethical standards;
- by achieving value for money.

Further to considering the Accountability Framework within the Body, and in conjunction with assurances given to me by the senior management team and Head of Internal Audit, I am content that NIPEC has operated a sound system of internal governance during the financial year 2024-25.

Signed:

Date: 25 June 2025



Mrs Linda Kelly
Accounting Officer

Remuneration and Staff Report

Remuneration Report

The Remuneration Report summarises the remuneration policy of NIPEC and particularly its application in connection with senior managers. The report, completed in line with circular FD (DFP) 04/10, dated 31 March 2010, also describes how NIPEC applies the principles of good corporate governance in relation to Senior Managers' remuneration in accordance with HSS (SM) 3/2001 issued by the DoH and subsequent supplements issued by the DoH.

Remuneration Committee

NIPEC's Remuneration Committee comprises the Chair of the NIPEC Council who acts as Chair of the Committee and at least two other Council members, to include Professional and Lay Members. The current membership comprises three members in total, one lay and two professional. As per the DoH 'Code of Conduct and Code of Accountability for Board Members of Health and Social Care Bodies', revised October 2022, none of the Council members who serve on the Audit and Risk Committee is a member of the NIPEC Remuneration Committee.

The responsibility of the Remuneration Committee is to advise the Council about appropriate remuneration and terms of service for NIPEC's Chief Executive, who is currently the only member of NIPEC staff on a Senior Scale Executive Contract. The Chief Executive and officers of NIPEC do not attend this meeting. A note of the meeting and agreed actions are made by the Chair and reported in a confidential session to the next Council meeting for ratification.

One Remuneration Committee meeting was held in 2024-25 on 11 June 2024. The meeting was convened to sign off the Chief Executive's performance appraisal for 2023-24 and agree objectives for the 2024-25 financial year. Draft minutes of the meeting were presented to a confidential session of the Council in September 2024.

Remuneration Policy

The Chair of NIPEC is entitled to receive a payment of £12,495 per annum. The remaining members of NIPEC's Council do not receive any remuneration but are entitled to claim any reasonable expenses incurred on Council business in line with Circular HSC (F) 14-2024: Payment of Travelling and Other Allowances to Members Determination (NI) 2024.

NIPEC applies the remuneration policy as directed by circular HSS (SM) 3/2001, issued by the DoH in respect of Senior Managers who hold senior executive contracts. The overall objective of the Senior Executive remuneration arrangements is to achieve a fair, transparent and affordable pay and grading system for all Senior Executives employed across the HSC.

Senior Executive Pay Structure Reform

With effect from 1 April 2023, the Department of Health has introduced in 2025 a Senior Executive Pay Structure Reform which impacts all Senior Executives in post at 1 April 2023. An incremental scale has been introduced, initially an 8-point scale, annually reducing by 1 point to achieve a 5-point scale by year 4 (1 April 2026). All incremental progression is subject to satisfactory performance, as considered by the relevant Remuneration Committee applying the standards as set out in the revised Performance Management Framework. The Department will introduce a new performance framework, setting expectations of organisational and personal objectives which must be met to merit a satisfactory rating. There shall be no further individual performance related pay elements or bonuses. The estimated impact of these changes are reflected within the Senior Employees Remuneration Table below. It should be noted that these figures are accrued and unpaid at 31 March 2025.

The salary, pension entitlements, and the value of any taxable benefits in kind to the senior business team of NIPEC were as follows: *(Subject to audit)*

| Members | 2024-25 | | | | | 2023-24 | | | | |
|--------------------------|-----------------|-------------------------------------|---|--|----------------|---------------------|-------------------------------------|--|--|-----------------------------|
| | Salary £000s | Bonus / Performance Pay £000s | Benefits in kind (rounded to nearest £100) | Pension Benefits (rounded to nearest £1,000) | Total £'000 | Salary £000s | Bonus / Performance Pay £000s | Benefits in kind (rounded to nearest £100) | Pension Benefits (rounded to nearest £1,000) | Total £'000 |
| Chair | | | | | | | | | | |
| Bronagh Scott* | 10-15 | - | - | - | 10-15 | 5-10 (FYE 10-15) | - | - | - | 5-10 (FYE 10-15) |
| Kieran McCormick*/** | - | - | - | - | - | 5-10 (FYE 10-15) | - | - | - | 5-10 (FYE 10-15) |
| Executive Members | | | | | | | | | | |
| Linda Kelly***** | 100-105 | - | - | 24 | 125-130 | 90-95 | - | - | 20 | 110-115 |

| | 2024-25 | | | | | 2023-24 | | | | |
|--------------------------|-----------------|-------------------------------------|---|--|----------------|----------------------|-------------------------------------|--|--|------------------------------|
| Members | Salary £000s | Bonus / Performance Pay £000s | Benefits in kind (rounded to nearest £100) | Pension Benefits (rounded to nearest £1,000) | Total £'000 | Salary £000s | Bonus / Performance Pay £000s | Benefits in kind (rounded to nearest £100) | Pension Benefits (rounded to nearest £1,000) | Total £'000 |
| Executive Members | | | | | | | | | | |
| Brenda Carson**** | 70-75 | - | - | 17 | 85-90 | 70-75 | - | - | 17 | 85-90 |
| Carole McKenna**** | 70-75 | - | - | 17 | 85-90 | 70-75 | - | - | 16 | 85-90 |
| Cathy McCusker**** | 70-75 | - | - | 17 | 85-90 | 70-75 | - | - | 17 | 85-90 |
| Eunice Strahan**** | 60-65 | - | - | 14 | 75-80 | 60-65 | - | - | 30 | 90-95 |
| Fiona Bradley**** | 70-75 | - | - | 92 | 160-165 | 60-65 | - | - | 14 | 70-75 |
| Gary Cousins*** /**** | 70-75 | - | 700 | 16 | 85-90 | 20-25 (FYE 70-75) | - | - | 5 | 25-30 (FYE 85-90) |
| Geraldine McKendry**** | 60-65 | - | - | 14 | 75-80 | 60-65 | - | - | 21 | 80-85 |
| Jill Jackson**** | 65-70 | - | - | 38 | 105-110 | 60-65 | - | - | 14 | 70-75 |

* Bronagh Scott and Kieran McCormick do not receive pension remuneration as non-executive members.

** Kieran McCormick acted as Interim Chair between 1 September 2023 and 31 March 2024 as Bronagh Scott was on a leave of absence.

*** Gary Cousins took up post on 4 December 2023.

**** The salaries for the applicable executive members include the 2024-25 pay award.

***** Linda Kelly (Chief Executive) pay includes accrued payments for a Senior Executive pay award in line with figures provided by HR.

Fair Pay Disclosures

The Hutton Fair Pay Review recommended that, from 2011-12, all public service organisations publish their top to median pay multiples each year. The Department of Health issued Circular HSC (F) 23/2012 and subsequently issued Circular HSC (F) 23/2013, setting out a requirement to disclose the relationship between the remuneration of the most highly paid director in the organisation and the median remuneration of the organisation's workforce. Following application of the guidance contained in circular HSC (F) 23/2013, the following can be reported:

| (Subject to audit) | 2025 (£) | 2024 (£) |
|--|-----------------|-----------------|
| Band of Highest Paid Director's Total Remuneration - £000s | 100-105 | 90-95 |
| 25 th Percentile Total Remuneration | 29,114 | 42,556 |
| Median Total Remuneration | 52,809 | 60,477 |
| 75 th Percentile Total Remuneration | 72,293 | 66,812 |
| Ratio (25 th / Median / 75 th) | 3.45/1.9/1.39 | 2.17/1.53/1.38 |
| Range of Staff remuneration | £27-101k | £28-92k |

The banded remuneration of the highest-paid director in NIPEC in the financial year 2024-25 was £100-£105k (2024; £90-£95k). This was 3.45 times (2024; 2.17) the 25th percentile remuneration of the workforce, which was £29,114 (2024; £42,556). The decrease in the 25th percentile is due to an increased number of administrative and clerical employees. The banded remuneration of the highest-paid director was 1.9 times (2024; 1.53) the median remuneration of the workforce, which was £52,809 (2024; £60,477). This was 1.39 times (2024; 1.38) the 75th percentile remuneration of the workforce, which was £72,293 (2024; £66,812). In 2024-25, 0 (2023-24; 0) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £26,530 to £100,549 (2023-24: £27,692 to £92,354).

The percentage changes in remuneration in respect of NIPEC are shown in the following table:

| Percentage change for: | 2024-25 vs 2023-24 |
|---|---------------------------|
| Average employee salary and allowances: | *2.11% |
| Highest paid director's salary and allowances: | 8.87% |

* The average salary and highest paid director's salary and allowances have increased in 2024-25 due to the pay awards.

No performance related pay or bonuses were payable to NIPEC employees in these years.

Pensions of the Senior Business Team
(Subject to audit)

| Name | Accrued pension at pension age as at 31/3/25 and related lump sum £'000 | Real increase in pension and related lump sum at pension age £'000 | CETV at 31/3/25 £'000s | CETV at 31/3/24 £'000s | Real increase in CETV £'000s |
|--------------------|--|---|---------------------------|---------------------------|---------------------------------|
| Linda Kelly | 40-45 Plus lump sum of 70-75 | 0-2.5 Plus lump sum of 0-5 | 891 | 853 | 38 |
| Brenda Carson | 25-30 Plus lump sum of 75-80 | 0-2.5 Plus lump sum of 0-5 | 700 | 670 | 30 |
| Carole McKenna | 10-15 Plus lump sum of 0-5 | 0-2.5 Plus lump sum of 0-5 | 241 | 217 | 23 |
| Cathy McCusker | 35-40 Plus lump sum of 70-75 | 0-2.5 Plus lump sum of 0-5 | 877 | 867 | 10 |
| Eunice Strahan | 15-20 Plus lump sum 45-50 | 0-2.5 Plus lump sum of 0-5 | 415 | 393 | 23 |
| Fiona Bradley | 35-40 Plus lump sum 70-75 | 2.5-5 Plus lump sum 5-10 | 798 | 705 | 94 |
| Geraldine McKendry | 30-35 Plus lump sum 55-60 | 0-2.5 Plus lump sum of 0-5 | 663 | 636 | 27 |
| Jill Jackson | 15-20 Plus lump sum 35-40 | 0-2.5 Plus lump sum of 0-5 | 375 | 328 | 47 |
| Gary Cousins | 0-5 Plus lump sum 0-5 | 0-2.5 Plus lump sum of 0-5 | 47 | 33 | 14 |

As Non-Executive members do not receive pensionable remuneration, there are no entries in respect of pensions for Non-Executive members.

Cash Equivalent Transfer Values

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

CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2024. HM Treasury published guidance on 27 April 2023; this guidance was used in the calculation of 2024-25 CETV figures.

Real Increase in CETV - This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee.

Employee contributions are determined by the level of pensionable earnings. In accordance with the Scheme regulations, the tiered contribution thresholds for 2023/24 have been amended to reflect the AFC uplift in pay. The revised thresholds are displayed in Table 1 below.

The amended thresholds, whilst applicable from 01/04/2023 to 31/03/2024 will be applied retrospectively for these dates and will be implemented simultaneously with the 2023/24 pay award in June 2024. There will be a regionally agreed FAQ Document made available to staff to show how the revised tiered contribution thresholds are impacted by the AFC Pay Award.

Table 1: 01 April 2023 – 31 March 2024

| Pensionable salary range | Contribution Rates 2023-24 (before tax relief and based on actual annual pensionable pay) |
|---------------------------------|--|
| Up to £13,246 | 5.1% |
| £13,247 to £17,673 | 5.7% |
| £17,674 to £24,022 | 6.1% |
| £24,023 to £25,146 | 6.8% |

| | |
|--------------------|-------|
| £25,147 to £29,635 | 7.7% |
| £29,636 to £30,638 | 8.8% |
| £30,639 to £45,996 | 9.8% |
| £45,997 to £51,708 | 10.0% |
| £51,709 to £58,972 | 11.6% |
| £58,973 to £75,632 | 12.5% |
| £75,633 and above | 13.5% |

From 01 April 2024 the Employee Tiered Contribution Structure has reduced to 6 tiers which are displayed below in Table 2.

Table 2: 01 April 2024 – ongoing

| Pensionable earnings (based on actual salary) | Contribution rate (before tax relief) (gross) |
|--|--|
| Up to £13,259 | 5.2% |
| £13,260 to £26,831 | 6.5% |
| £26,832 to £32,691 | 8.3% |
| £32,692 to £49,078 | 9.8% |
| £49,079 to £62,924 | 10.7% |
| £62,925 and above | 12.5% |

With effect from 1 April 2022, all active members of the HSC Pension Scheme transitioned to the new 2015 HSC Pension Scheme. For those members who were previously in the legacy schemes, the 1995 and 2008 sections, the benefits they had accrued on those schemes will remain with them and are fully protected until they retire. Those affected by the McCloud remedy and retiring after 1 October 2023 will be asked to make a choice about some of their pension benefits as part of their retirement process.

Compensation for Premature Retirement

In accordance with Circular HSS (S) 11/83 and subsequent supplements, there is provision within the HSC Superannuation Scheme for premature retirement with immediate payment of superannuation benefits and compensation for eligible employees on the grounds of:

- efficiency of the service;
- redundancy;
- organisational change.

Employers who retire staff early on any of the above grounds must pay the following:

- the basic pension, plus increases up to normal retirement age;

- the enhancement element of the pension, plus increases for as long as this remains in payment;
- the enhancement element of the lump sum;
- the actuarial charge for payment of the basic lump sum before normal retirement age.

There is also provision within the Scheme for early retirement with benefits on health grounds, subject to confirmation of permanent incapacity by HSC Medical Advisers.

There were no early retirements or payments of compensation for other departures paid during 2024-25.

(Subject to audit)

Reporting of early retirement and other compensation scheme - exit packages

| Exit package cost band | Number of compulsory redundancies | | Number of other departures agreed | | Total number of exit packages by cost band | |
|--|-----------------------------------|--------------|-----------------------------------|--------------|--|--------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| <£10,000 | - | - | - | - | - | - |
| £10,001 - £25,000 | - | - | - | - | - | - |
| £25,001 - £50,000 | - | - | - | - | - | - |
| £50,001 - £100,000 | - | - | - | - | - | - |
| £100,001- £150,000 | - | - | - | - | - | - |
| £150,001- £200,000 | - | - | - | - | - | - |
| > £200,000 | - | - | - | - | - | - |
| Total number of exit packages by type | - | - | - | - | - | - |
| | £000s | £000s | £000s | £000s | £000s | £000s |
| Total resource cost | - | - | - | - | - | - |

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation Act 1972.

The table above shows the total exit cost of exit packages agreed and accounted for in 2024-25 and 2023-24. £Nil exit costs were paid in 2024-25, the year of departure (2023-24 £Nil). Where NIPEC has agreed early retirements, the additional costs are met by NIPEC and not by the HSC pension scheme. Ill health retirement costs are met by the pension scheme and are not included in the table. During 2024-25 there were no early retirements from NIPEC agreed on the grounds of ill-health.

Staff Report

Contracts

HSC appointments are made on the basis of the merit principle, in fair and open competition and in accordance with all relevant legislation and, as applicable, circular HSS (SM) 3/2001. Unless otherwise stated, the employees covered by this report are appointed on a permanent basis, subject to satisfactory performance.

| | |
|-----------------------|---|
| Mrs Linda Kelly | was appointed Chief Executive on 14 March 2022; |
| Mrs Brenda Carson | was appointed Senior Professional Officer to 1 December 2022; |
| Dr Carole McKenna | was appointed Senior Professional Officer on 1 January 2009; |
| Mrs Cathy McCusker | was appointed Senior Professional Officer to 1 April 2006; |
| Ms Eunice Strahan | was appointed Senior Professional Officer on 1 October 2022; |
| Ms Fiona Bradley | was appointed Senior Professional Officer on 1 April 2019; |
| Mr Gary Cousins | was appointed Senior Professional Officer on 4 December 2023; |
| Ms Geraldine McKendry | was appointed Senior Professional Officer on 28 July 2023; |
| Ms Jill Jackson | was appointed Head of Corporate Services on 1 October 2019. |

Notice Periods

Three months' notice is to be provided by either party, except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice, or from accepting payment in lieu of notice.

Retirement Age

Prior to 1 October 2006, employees were required to retire at age 65 years, with occupational pensions normally effective from age 60 years. With the introduction of the Equality (Age) Regulations (Northern Ireland) 2006, however, employees can now request to work beyond the age of 65 years.

Public Sector appointees and Staff Resources not on Payroll

Under DoH circular reference: HSC (F) 21-2014 Departmental ALBs are required to disclose in the Annual Reports the details of 'off-payroll' engagements at a total cost of over £58,200 per annum that were in place during 2024-25. This does not apply to staff or public sector appointees within respective organisations, contracted through employment agencies and self-employed, including through personal service companies.

NIPEC – Off-Payroll Staff Resources

| | 2024-25 | 2023-24 |
|--|---------|---------|
| Off-Payroll staff as at 1 April 2024 | - | - |
| New engagements during the year | - | - |
| Number of engagements transferred to departments payroll | - | - |
| Number of engagements that have come to an end during the year | - | - |
| Off-Payroll staff as at 31 March 2025 | - | - |

Staff Costs (Subject to audit)

| Staff costs comprise: | Permanently employed staff | 2025 | | 2024 |
|---|----------------------------------|---------------|------------------|------------------|
| | | *Others | Total | Total |
| | £ | £ | £ | £ |
| Wages and salaries | 987,402 | 25,892 | 1,013,294 | 884,243 |
| Social security costs | 117,593 | - | 117,593 | 89,683 |
| Other pension costs | 216,043 | - | 216,043 | 159,679 |
| Sub-Total | 1,321,038 | 25,892 | 1,346,930 | 1,133,605 |
| Capitalised staff costs | - | - | - | - |
| Total staff costs reported in Statement of Comprehensive Expenditure | 1,321,038 | 25,892 | 1,346,930 | 1,133,605 |
| Less recoveries in respect of outward secondments | | | - | - |
| Total net costs | | | 1,346,930 | 1,133,605 |

* The staff amounts disclosed as 'Others' in 2024-25 relate to agency members of staff.

Past and present employees are covered by the provisions of the HSC Superannuation Scheme. NIPEC participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both NIPEC and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. NIPEC is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation has been used for the 2024-25 accounts. Demographic assumptions are updated to reflect an analysis of experience that has been carried out as part of the 2020 valuation.

Average number of persons employed (*Subject to audit*)

The average number of whole time equivalent persons employed during the year was as follows;

| | Permanently employed staff No. | 2025 | | 2024 | |
|---|---|---------------|--------------|--------------|-----------|
| | | Others No. | Total No. | Total No. | |
| Administrative and Clerical | 8 | 2 | 10 | | 9 |
| Nursing and Midwifery | 6 | 3 | 9 | | 10 |
| Total average number of persons employed | 14 | 5 | 19 | | 19 |
| Less average staff number relating to capitalised staff costs | | | - | | - |
| Less average staff number in respect of outward secondments | | | - | | - |
| Total net average number of persons employed | | | 19 | | 19 |

The staff numbers disclosed as ‘Others’ in 2024-25 relate to temporary members of staff. The gender breakdown for 2025 is:

| <i>(Subject to audit)</i> | 2025 | | 2024 | |
|--|-----------|----------|-----------|----------|
| | Female | Male | Female | Male |
| Administrative and Clerical | 8 | 1 | 6 | - |
| Nursing and Midwifery (inc. Chief Executive) | 8 | 2 | 12 | 1 |
| Total | 16 | 3 | 18 | 1 |

To Note: the difference in totals in the the gender breakdown can be attributed to the fact that these are based on the Month 12 Staff In Post while the table above is based on the average staffing numbers over the entire 2024-25 financial year.
Staff composition: NIPEC does not employ any Directors.

Other

There are no elements of the remuneration package which are not cash.

There is no compensation payable to former senior managers.

There are no amounts included above which are payable to third parties for services of a senior manager.

There have been no awards made to past senior managers.

Equality

NIPEC is committed to promoting equality of opportunity for all. It is the policy of NIPEC to provide employment for all, irrespective of, for example, religious belief, political opinion, gender and marital status, sexual orientation, disability, race or ethnic origin, domestic responsibility, trade union membership and age.

Staff Turnover

In 2024-25, NIPEC's staff turnover rate was 0% as there were no leavers from the permanent headcount staff. One fixed term post ended in March 2025 when funding for the post ceased.

There were three new permanent staff appointed in April, July and September 2024, two Project Support Officers and a Committee Secretary. This returned NIPEC to its full funded establishment of sixteen WTE staff.

The turnover for 2023-24 was 17.82%.

Staff Absence

The cumulative sickness and absenteeism rate for the organisation as at the end of March 2025 was **5.33%**, an increase from March 2024 when the figure was 0.41%.

Staff Engagement

Appraisal is a key mechanism for providing staff with a safe space to give and receive feedback about their work. In the reporting period, NIPEC achieved 100% compliance meaning staff who were present in work had a meaningful opportunity to discuss their own wellbeing, their job performance, future ambitions and learning and development needs.

NIPEC's Hybrid Working Scheme Policy was approved in March 2024 and set out the criteria and arrangements for hybrid working to ensure a consistent approach which meets the needs of our business and the health and wellbeing of staff. In operation, the scheme offers a

blended approach to home / office working and the policy was co-produced with staff who were consulted at all stages. All staff currently avail of the scheme and a number also applied for flexible working in 2024. The Hybrid Working policy is due for review in 2025-26.

To support team effectiveness and encourage a culture of mutual respect, NIPEC held a number of team activities over 2024-25 including a Team Building Day, visit to Escape Rooms, a fund-raising coffee morning and a Christmas jumper day and quiz. Donations raised from the latter were donated to charity.

Health and Well-Being

In September 2024, DoH launched a framework entitled Strengthening our Core: A Regional Framework for HSC Staff Health and Wellbeing in the Workplace. The Framework was developed through widespread consultation with staff and employers from across health and social care and its development was a key objective of the Health and Social Care Workforce Strategy 2026: Delivering for our People. Through utilisation of the Framework, employers will be able to assess current staff health and wellbeing provision against best practice and identify areas which are performing well and highlight areas that require further attention.

NIPEC's Health and Social Wellbeing Committee was established to provide direction and oversight for wellbeing of staff in NIPEC and during 2024-25, the Committee developed a calendar of events and produced several Health & Wellbeing update bulletins which contained information on awareness days, outcomes of staff surveys and other information for staff.

NIPEC staff also continued to be supported by the BSO HR Wellbeing Team who promoted a number of events including a Financial Wellbeing programme, Brew Monday, Sustrans travel programme and a number of events to support mental health and suicide awareness. BSO also organised for the Blood Transfusion Service to visit James House several times throughout the year for staff to have the opportunity to donate blood.

Staff Communication and Employee Involvement

NIPEC communicates with staff using a range of channels. Weekly team Huddles and quarterly team meetings are intended to facilitate a clear communication of the connection between an individual's contribution and the overall success of NIPEC in achieving its objectives.

Additionally, staff surveys are an important means of obtaining feedback from all staff. Throughout 2024-25, NIPEC adapted a quality improvement approach to team effectiveness by using a series of Pulse Surveys between July and November to engage with staff. There was also an overall staff wellbeing survey carried out in November to find out 'what mattered to staff.' This focussed on staff psychological safety and working in NIPEC. Overall results were positive and showed improvement on the previous staff survey. Key areas were

identified by staff for further improvement, including job satisfaction, teamworking and feeling valued and these will be our focus over 2025-26.

Health and Fire Safety

NIPEC has responsibilities under Health and Safety legislation and fully recognises the importance of health and safety. The safe conduct of the organisation relies on our systems, our procedures and our staff who are supported and guided by relevant policies including Health and Safety at Work and Fire Safety. These policies are approved and actively supported by NIPEC Council and senior management who are committed to providing and maintaining a safe and healthy workplace for our employees, visitors and third parties.

The co-ordination of health and fire safety activities is carried out by the Health and Fire Safety Committee which met twice in 2024-25. Reports from the membership are a standing item on the Business Team agenda. Responsibilities of the committee include to recommend any action necessary to ensure the health and safety of staff and visitors, identify areas where compliance is at risk or not being achieved and to monitor staff awareness and training as they relate to health and fire safety to ensure appropriate training is provided to enable staff to safely discharge their duties. The Committee's Terms of Reference were reviewed in April 2025.

NIPEC's arrangements are further supported via an SLA with BSO which offers quarterly assurance and advice given by qualified staff to ensure NIPEC complies with their employer health & safety responsibilities for staff in James House. The service offering includes:

- A quarterly workplace health & safety visual inspection of the James House accommodation;
- Completion of a checklist covering general hazard, fire and emergency precautions and employee welfare; and
- Advice on any repairs or works required.

NIPEC developed an action plan for health and fire safety gaps in assurance for 2024-25 using the Health and Fire Safety Assurance Map. The plan was approved at the May 2024 Audit & Risk Committee and a year-end update was provided to the Committee in February 2025. Of the eight actions identified, seven were fully achieved with the only one not actioned relating to NIPEC's participation in a James House health and safety committee which has yet to be constituted. This action will be carried forward into 2025-26.

All staff are required to complete the e-learning Fire Safety, Display Screen Equipment, Manual Handling and Health & Safety Awareness programmes and compliance is monitored by Business Team. In addition all NIPEC's permanent staff are trained as fire wardens and in how to use the evacuation chair in case of an emergency. Six staff are trained first aiders and in 2024-25, two staff completed a one day course in First Aid for Mental Health.

Accountability and Audit Report

Assembly Accountability Disclosure Notes

(Subject to audit)

(i) Losses and Special Payments:

| Losses statement | 2024-25 | | 2023-24 |
|------------------------|-----------------|------|---------|
| | Number of Cases | £000 | £000 |
| Total number of losses | - | - | - |
| Total value of losses | - | - | - |

| Individual losses over £300,000 | 2024-25 | | 2023-24 |
|---------------------------------|-----------------|---|---------|
| | Number of Cases | £ | £ |
| Cash losses | - | - | - |
| Claims abandoned | - | - | - |
| Administrative write-offs | - | - | - |
| Fruitless payments | - | - | - |
| Stores losses | - | - | - |

| Special payments | 2024-25 | | 2023-24 |
|----------------------------------|-----------------|------|---------|
| | Number of Cases | £000 | £000 |
| Total number of special payments | - | - | - |
| Total value of special payments | - | - | - |

| Special Payments over £300,000 | 2024-25 | | 2023-24 |
|--------------------------------|-----------------|---|---------|
| | Number of Cases | £ | £ |
| Compensation payments | | | |
| - Clinical Negligence | - | - | - |
| - Public Liability | - | - | - |
| - Employers Liability | - | - | - |
| - Other | - | - | - |
| Ex-gratia payments | - | - | - |
| Extra contractual | - | - | - |
| Special severance payments | - | - | - |
| Total special payments | - | - | - |

Other Payments

There were no other special payments or gifts made during the year.

Accountability Report

Regularity (*Subject to audit*)

NIPEC is resourced through an annual Revenue Resource Limit and is responsible and accountable for all of its activities.

NIPEC has processes, procedures and controls in place to endeavour to ensure that the expenditure and income reported for the year ended 31 March 2025, has been applied to the purposes intended by the NI Assembly and that transactions conform to the authorities which govern them. NIPEC has a delegated Scheme of Delegation (SODA) which was last reviewed in February 2025 at the Audit & Risk Committee. The SODA sets out who is authorised to place non-pay expenditure and requisitions and the maximum level of each requisition.

The Code of Accountability for Board Members of HSC Bodies (reviewed October 2022) requires NIPEC's Council to be clear on what decisions and information are appropriate to the Council. Council must ensure that Standing Orders, a schedule of decisions reserved to Council and Standing Financial Instructions are in place to ensure compliance with Council's expectations. NIPEC Council reviewed the organisation's Standing Orders in July 2024 and the Standing Financial Instructions were reviewed by the Audit & Risk Committee in February 2024.

The Internal Auditor's annual report for the year assured the Audit and Risk Committee that adequate and effective systems of internal financial control had been established by management within the Council.

NIPEC did not make any charitable donations during the financial year and there were no personal data related incidents requiring disclosure during the year.

Special Payments

There were no other special payments or gifts made during the year.

Consultancy Payments

NIPEC did not incur any expenditure on consultancy in 2024-25 (2023-24: £Nil).

Other Payment

There were no other payments made during the year.

Long Term Expenditure Plans

NIPEC's main revenue expenditure in 2024-25 continued to be via its allocation from DoH. In addition to our opening resource budget allocation of £1,499,261, an additional non-recurrent

allocation of £42k was received in-year to support the ongoing project work with nursing, midwifery and support staff who have come to work in the HSC from overseas.

For 2025-26, NIPEC has received an indicative opening allocation of £1,499,261, based on the 2024-25 budget. In addition, NIPEC will receive recurrent funding for the agenda for change pay uplift relating to 2024-25, which was paid in March 2025, along with funding for the increase in National Insurance contributions to take effect from 1st April 2025.

As with previous years, there continues to be no additional funding for growth in the HSC system and NIPEC has been advised that the DoH requires all HSC organisations to manage cost pressures within the overall budget allocation. NIPEC will therefore develop financial plans in this context, ensuring that any pressures arising for 2025-26 are managed promptly to support a breakeven position.

Fees and Charges

There were no other fees and charges during the year.

Remote Contingent Liabilities (*Subject to audit*)

In addition to contingent liabilities reported within the meaning of IAS37, NIPEC also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. NIPEC had no remote contingent liabilities.

Going Concern

The accounts have been prepared on a going concern basis. Management are not aware of any conditions or events, currently or in the future, that would bring this assumption into question.

In addition, due to the manner in which NIPEC is funded, the Statement of Financial Position will show a negative position. In line with the FReM, sponsored entities such as the NIPEC which show total net liabilities, should prepare financial statements on a going concern basis. The cash required to discharge these net liabilities will be requested from the Department when they fall due, and is shown in the Statement of Changes in Taxpayers' Equity.

Signed:



Mrs Linda Kelly
Accounting Officer

Date: 25 June 2025

Certificates of Chairman and Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 75 – 124), which I am required to prepare on behalf of the Northern Ireland Practice and Education Council for Nursing and Midwifery, have been compiled from, and are in accordance with, the accounts and financial records maintained by the Northern Ireland Practice and Education Council for Nursing and Midwifery and with the accounting standards and policies for HSC bodies approved by the DoH.

Signed:

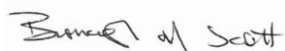


Chief Executive

Date: 25 June 2025

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 75 – 124), as prepared in accordance with the above requirements, have been submitted to, and duly approved by, the Council.

Signed:



Chair

Date: 25 June 2025

Signed:



Chief Executive

Date: 25 June 2025

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Practice and Educational Council for the year ended 31 March 2025 under the Health and Personal Social Services Act (Northern Ireland) 2002. The financial statements comprise: Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of Northern Ireland Practice and Educational Council's affairs as at 31 March 2025 and of the Northern Ireland Practice and Educational Council's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services Act (Northern Ireland) 2002 and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of the Northern Ireland Practice and Education Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Practice and Education Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services Act (Northern Ireland) 2002; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In light of the knowledge and understanding of the Northern Ireland Practice and Education Council and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Council and Accounting Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services Act (Northern Ireland) 2002.

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Practice and Education Council through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on the Northern Ireland Practice and Education Council's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Practice and Education Council's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;

- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



Dorinnia Carville
 Comptroller and Auditor General
 Northern Ireland Audit Office
 106 University Street
 Belfast
 BT7 1EU

1 July 2025

Financial Statements

for the Year Ended 31 March 2025

These accounts for the year ended 31 March 2025 have been prepared in accordance with Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of COMPREHENSIVE NET EXPENDITURE for year ended 31 March 2025

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

| | | 2025 | RESTATED 2024 |
|---|------|--------------------|--------------------|
| | NOTE | | £ |
| Income | | | |
| Revenue from contracts with customers | 4.1 | - | - |
| Other operating income | 4.2 | - | - |
| Deferred income | 4.3 | - | - |
| Total operating income | | - | - |
| Expenditure | | | |
| Staff costs | 3 | (1,346,930) | (1,133,605) |
| Purchase of goods and services | 3 | (5,253) | (10,530) |
| Depreciation, amortisation and impairment charges | 3 | (49,215) | (50,442) |
| Provision (expense) / credit | 3 | (22,279) | (92,293) |
| Other expenditure | 3 | (265,764) | (314,912) |
| Total operating expenditure | | (1,689,441) | (1,601,782) |
| Net Expenditure | | (1,689,441) | (1,601,782) |
| Finance income | 4.2 | - | - |
| Finance expense | 3 | - | - |
| Net expenditure for the year | | (1,689,441) | (1,601,782) |
| Adjustment to net expenditure for non cash items | | 93,494 | 163,935 |
| Net expenditure funded from RRL | | (1,595,947) | (1,437,847) |
| Revenue Resource Limit (RRL) | 22.1 | 1,604,839 | 1,443,445 |
| Surplus/(Deficit) against RRL | | 8,892 | 5,598 |

OTHER COMPREHENSIVE EXPENDITURE

| | | 2025 | 2024 |
|---|-------------|--------------------|--------------------|
| | NOTE | £ | £ |
| Items that will not be reclassified to net operating costs: | | | |
| Net gain/(loss) on revaluation of property, plant & equipment | 5.1/9/5.2/9 | - | - |
| Net gain/(loss) on revaluation of intangibles | 6.1/9/6.2/9 | - | - |
| Net gain/(loss) on revaluation of financial instruments | 7/9 | - | - |
| Items that may be reclassified to net operating costs: | | | |
| Net gain/(loss) on revaluation of investments | | - | - |
| TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2025 | | (1,689,441) | (1,601,782) |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of FINANCIAL POSITION as at 31 March 2025

This statement presents the financial position of NIPEC. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

| | | 2025 | | RESTATED 2024 | |
|--|---------|-----------|------------------|------------------|------------------|
| | NOTES | £ | £ | £ | £ |
| Non Current Assets | | | | | |
| Property, plant and equipment | 5.1/5.2 | 134,028 | | 183,243 | |
| Intangible assets | 6.1/6.2 | - | | - | |
| Financial assets | 7 | - | | - | |
| Trade and other receivables | 13 | - | | - | |
| Other current assets | 13 | - | | - | |
| Total Non Current Assets | | | 134,028 | | 183,243 |
| Current Assets | | | | | |
| Assets classified as held for sale | 10 | - | | - | |
| Inventories | 11 | - | | - | |
| Trade and other receivables | 13 | 10,356 | | 22,252 | |
| Other current assets | 13 | 6,093 | | 13,537 | |
| Intangible current assets | 13 | - | | - | |
| Financial assets | 7 | - | | - | |
| Cash and cash equivalents | 12 | 27,131 | | 27,927 | |
| Total Current Assets | | | 43,580 | | 63,716 |
| Total Assets | | | 177,608 | | 246,959 |
| Current Liabilities | | | | | |
| Trade and other payables | 14 | (216,319) | | (234,161) | |
| Other liabilities | 14 | - | | - | |
| Intangible current liabilities | 14 | - | | - | |
| Financial liabilities | 7 | - | | - | |
| Provisions | 15 | (74,822) | | (100,345) | |
| Total Current Liabilities | | | (291,141) | | (334,506) |
| Total assets less current liabilities | | | (113,533) | | (87,547) |
| Non Current Liabilities | | | | | |
| Provisions | 15 | (437,605) | | (427,124) | |
| Other payables > 1 yr | 14 | - | | - | |
| Financial liabilities | 7 | - | | - | |
| Total Non Current Liabilities | | | (437,605) | | (427,124) |
| Total assets less total liabilities | | | (551,138) | | (514,671) |
| Taxpayers' Equity and other reserves | | | | | |
| Revaluation reserve | | 53 | | 53 | |
| SoCNE Reserve | | (551,191) | | (514,724) | |
| Total equity | | | (551,138) | | (514,671) |

The financial statements on pages 75 to 124 were approved by the Council on 25 June 2025 and were signed on its behalf by:

Signed:  (Chair)

Date: 25 June 2025

Signed:  (Chief Executive)

Date: 25 June 2025

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of CASHFLOWS for the year ended 31 March 2025

The Statement of Cash Flows shows the changes in cash and cash equivalents of NIPEC during the reporting year. The statement shows how NIPEC generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by NIPEC. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to NIPEC's future public service delivery.

| | NOTE | 2025 (£) | 2024 (£) RESTATED |
|--|------|--------------------|----------------------|
| Cashflows from operating activities | | | |
| Net deficit after interest/Net operating cost | | (1,689,441) | (1,601,782) |
| Adjustments for non cash costs | 3 | 93,494 | 163,935 |
| Decrease / (Increase) in trade and other receivables | | 19,340 | 28,049 |
| <i>Less movements in receivables relating to items not passing through the NEA</i> | | | |
| Movements in receivables relating to the sale of property, plant & equipment | | - | - |
| Movements in receivables relating to the sale of intangibles | | - | - |
| Movements in receivables relating to finance leases | | - | - |
| Movements in receivables relating to PFI and other service concession arrangement contracts | | - | - |
| (Increase)/decrease in inventories | | - | - |
| Decrease / (Increase) in trade payables | | (17,842) | 12,437 |
| <i>Less movements in payables relating to items not passing through the NEA</i> | | | |
| Movements in payables relating to the purchase of property, plant & equipment | | - | - |
| Movements in payables relating to the purchase of intangibles | | - | - |
| Movements in payables relating to finance leases | | - | - |
| Movements on payables relating to PFI and other service concession arrangement contracts | | - | - |
| Use of provisions | 15 | (37,321) | (34,940) |
| Net cash outflow from operating activities | | (1,631,770) | (1,432,301) |
| Cashflows from investing activities | | | |
| (Purchase of property, plant & equipment) | 5 | - | - |
| (Purchase of intangible assets) | 6 | - | - |
| Proceeds of disposal of property, plant & equipment | | - | - |
| Proceeds on disposal of intangibles | | - | - |
| Proceeds on disposal of assets held for resale | | - | - |
| Net cash outflow from investing activities | | - | - |
| Cash flows from financing activities | | | |
| Grant in aid | | 1,630,974 | 1,459,728 |
| Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements | | - | - |
| Net financing | | 1,630,974 | 1,459,728 |
| Net (decrease) increase in cash & cash equivalents in the financial year | | (796) | 27,427 |
| Cash & cash equivalents at the beginning of the financial year | 12 | 27,927 | 500 |
| Cash & cash equivalents at the end of the financial year | 12 | 27,131 | 27,927 |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2025

This statement shows the movement in the year on the different reserves held by NIPEC, analysed into 'Statement of Comprehensive Net Expenditure Reserve' (i.e. those reserves that reflect a contribution from the Department of Health). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The Statement of Comprehensive Net Expenditure Reserve (SoCNE Reserve) represents the total assets less liabilities of NIPEC, to the extent that the total is not represented by other reserves and financing items.

| | NOTE | SoCNE Reserve RESTATED £ | Revaluation Reserve £ | Taxpayers Equity RESTATED £ |
|--|------|-----------------------------------|-----------------------------|--------------------------------------|
| Balance at 31 March 2022 | | (744,905) | 53 | (744,852) |
| Changes in Taxpayers Equity 2022-23 | | | | |
| Grant from DoH | | 1,196,252 | - | 1,196,252 |
| Transfers between reserves | | - | - | - |
| Comprehensive expenditure for the year | | (1,084,367) | - | (1,084,367) |
| Transfer of asset ownership | | - | - | - |
| Non cash charges - auditors remuneration | 3 | 21,800 | - | 21,800 |
| Balance at 31 March 2023 | | (611,220) | 53 | (611,167) |
| Prior period adjustment: James House right of use asset, reduction of comprehensive expenditure 2022-23 | | 217,350 | - | 217,350 |
| Balance at 31 March 2023 RESTATED | | (393,870) | 53 | (393,817) |
| Changes in Taxpayers Equity 2023-24 | | | | |
| Grant from DoH | | 1,459,728 | - | 1,459,728 |
| Transfers between reserves | | - | - | - |
| Comprehensive expenditure for the year RESTATED | | (1,601,782) | - | (1,601,782) |
| Transfer of asset ownership | | - | - | - |
| Non cash charges - auditors remuneration | 3 | 21,200 | - | 21,200 |
| Balance at 31 March 2024 RESTATED | | (514,724) | 53 | (514,671) |
| Changes in Taxpayers Equity 2024-25 | | | | |
| Grant from DoH | | 1,630,974 | - | 1,630,974 |
| Transfers between reserves | | - | - | - |
| Comprehensive expenditure for the year | | (1,689,441) | - | (1,689,441) |
| Transfer of asset ownership | | - | - | - |
| Non cash charges - auditors remuneration | 3 | 22,000 | - | 22,000 |
| Balance at 31 March 2025 | | (551,191) | 53 | (551,138) |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

1. Authority

These financial statements have been prepared in a form determined by the Department of Health, based on guidance from the Department of Finance's Financial Reporting Manual (FReM) and in accordance with the requirements of Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Northern Ireland Practice and Education Council ("NIPEC") for the purpose of giving a true and fair view has been selected. The particular policies adopted by NIPEC are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

In addition, due to the manner in which NIPEC is funded, the Statement of Financial Position will show a negative position. In line with the FReM, sponsored entities such as NIPEC which show total net liabilities, should prepare financial statements on a going concern basis. The cash required to discharge these net liabilities will be requested from the Department when they fall due, and is shown in the Statement of Changes in Taxpayers' Equity.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, inventories and certain financial assets and liabilities.

1.2 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings, and Assets under construction. This includes donated assets.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the entity;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as “under construction” are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

Valuation of Land and Buildings

NIPEC’s land and buildings relate to office space at James House, Belfast held under licence agreement with the Department of Finance.

The latest valuation date for the right of use asset held is 31 January 2025 and was carried out by Land and Property Services (LPS) in accordance with IFRS16 requirements.

Modern Equivalent Asset

DoF has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Land and Property Services (LPS) have included this requirement within the latest valuation.

Assets Under Construction (AUC)

Assets classified as “under construction” are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred. They are carried at cost, less any impairment loss. Assets under construction are revalued and depreciation commences when they are brought into use.

Short Life Assets

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

Revaluation Reserve

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

1.3 Depreciation

No depreciation is provided on freehold land since land has unlimited or a very long established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of “non-current assets held for sale” are also not depreciated.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the ALB expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

| Asset Type | Asset Life |
|--------------------|---------------------------|
| Freehold Buildings | 25 – 60 years |
| Leasehold property | Remaining period of lease |
| IT Assets | 3 – 10 years |
| Intangible assets | 3 – 10 years |
| Other Equipment | 3 – 15 years |

Impairment loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1.4 Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

The overall useful life of NIPEC's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

1.5 Intangible assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, Patents, Goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible non-current asset. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of NIPEC's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, NIPEC; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value. The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

1.6 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset through appropriate marketing at a reasonable price and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

balance for the asset on the revaluation reserve is transferred to the Statement of Comprehensive net Expenditure reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

1.7 Inventories

Inventories are valued at the lower of cost and net realisable value and are included exclusive of VAT. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

1.8 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the five essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of NIPEC and is recognised on an accruals basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

In accordance with FReM adaptation of IAS20, Government grant income is in relation to notional rent in respect to the licence for office premises at James House, Belfast capitalised under IFRS16.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1.9 Grant in aid

Funding received from other entities, including the Department, are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

1.10 Investments

NIPEC does not have any investments.

1.11 Research and Development expenditure

Research and development expenditure is expensed in the year it is incurred in accordance with IAS 38.

Following the introduction of the 2010 European System of Accounts (ESA10), and the change in budgeting treatment (from the revenue budget to the capital budget) of research and development (R&D) expenditure, additional disclosures are included in the notes to the accounts. This treatment was implemented from 2016-17.

1.12 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.13 Leases

Under IFRS 16 Leased Assets which NIPEC has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below the Department's threshold limit which is currently £5,000.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Short term leases

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short-term leases, and neither should the underlying asset be capitalised.

Low value assets

An asset is considered “low value” if its value, when new, is less than the capitalisation threshold. The application of the exemption is independent of considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new. Examples of low value assets are tablets and personal computers, small items of office furniture and telephones.

Separating lease and service components

Some contracts may contain both a lease element and a service element. DoH bodies can, at their own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. This option should help DoH bodies where it is time consuming or difficult to separate these components.

NIPEC as lessee

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

- Indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the ALB's surplus/deficit.

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayers equity. After transition the difference is recognised as income in accordance with IAS 20.

Subsequent measurement

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by:

- Increasing the carrying amount to reflect interest;
- Reducing the carrying amount to reflect lease payments made; and
- Re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

There is a need to reassess the lease liability in the future if there is:

- A change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Subsequent measurement of the ROU asset is measured in the same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

Depreciation

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is that for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

Peppercorn leases

Peppercorn leases are defined as leases for which the consideration paid is nil or nominal and are within scope of IFRS 16 if they meet the definition of a lease in all aspects apart from containing consideration. Peppercorn leases are recognised as right of use assets measured in accordance with IFRS 16 as interpreted by the FReM. In accordance with IFRS 16 requirements, the right of use asset is held at latest valuation, the latest valuation date for the right of use asset held is 31 January 2025 and was carried out by Land and Property Services (LPS). Government grant income equal to the valuation has been recognised in full in the year of inception in accordance with IAS 20 as interpreted by the FReM.

NIPEC as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the ALB's net investment in the leases. Finance lease income is allocated to accounting financial years so as to reflect a constant periodic rate of return on the ALB's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

The NIPEC will classify subleases as follows:

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

- If the head lease is short term (up to 1 year), the sublease is classified as an operating lease;
- otherwise, the sublease is classified with reference to the right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

1.14 Private Finance Initiative (PFI) transactions

NIPEC has had no PFI transactions during the year.

1.15 Financial instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

NIPEC has financial instruments in the form of trade receivables and payables and cash and cash equivalents.

Financial assets

Financial assets are recognised on the Statement of Financial Position when NIPEC becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon NIPEC's assessment at the end of each reporting financial year as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

Financial assets are classified into the following categories:

- financial assets at fair value through Statement of Comprehensive Net Expenditure;

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

- held to maturity investments;
- available for sale financial assets; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial liabilities

Financial liabilities are recognised on the Statement of Financial Position when NIPEC becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired. Financial liabilities are initially recognised at fair value.

Financial risk management

IFRS 7 requires disclosure of the role that financial instruments have had during the financial year in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size, therefore NIPEC is not exposed to the degree of financial risk faced by business entities.

There are limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing its activities. Therefore NIPEC is exposed to limited credit, liquidity or market risk.

Currency risk

NIPEC is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. NIPEC therefore has low exposure to currency rate fluctuations.

Interest rate risk

NIPEC has limited powers to borrow or invest and therefore there is low exposure to interest rate fluctuations.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Credit risk

Because the majority of NIPEC's income comes from contracts with other public sector bodies, there is low exposure to credit risk.

Liquidity risk

Since NIPEC receives the majority of its funding through its principal Commissioner which is voted through the Assembly, there is low exposure to significant liquidity risks.

1.16 Provisions

In accordance with IAS 37, provisions are recognised when NIPEC has a present legal or constructive obligation as a result of a past event, it is probable that NIPEC will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting financial year, taking into account the risks and uncertainties.

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the relevant discount rates provided by HM Treasury.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

1.17 Contingent liabilities/assets

In addition to contingent liabilities disclosed in accordance with IAS 37, NIPEC discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

Under IAS 37, NIPEC discloses contingent liabilities where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of NIPEC, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of NIPEC. A contingent asset is disclosed where an inflow of economic benefits is probable.

1.18 Employee benefits

Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been determined using individual's salary costs applied to their unused leave balances determined from a report of the unused annual leave balance as at 31 March 2025. It is not anticipated that the level of unused leave will vary significantly from year to year. Untaken flexi leave is estimated to be immaterial to NIPEC and has not been included.

Retirement benefit costs

Past and present employees are covered by the provisions of the HSC Superannuation Scheme.

NIPEC participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both NIPEC and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NIPEC is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

The costs of early retirements are met by NIPEC and charged to the Statement of Comprehensive Net Expenditure at the time NIPEC commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2024-25 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

1.19 Value Added Tax

NIPEC are not VAT registered and therefore input and output VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

1.20 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since NIPEC has no beneficial interest in them. Details of third party assets are given in Note 21 to the accounts.

1.21 Government Grants

The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1.22 Losses and Special Payments

Losses and special payments are items that the Assembly would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had HSC bodies not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

1.23 Charitable Trust Account Consolidation

NIPEC held no charitable trust accounts at 31 March 2025 or 31 March 2024.

1.24 Accounting Standards that have been issued but have not yet been adopted

The International Accounting Standards Board have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

IFRS 17 Insurance Contracts:

IFRS 17 replaces the previous standard on insurance contracts, IFRS 4. The standard will be adapted for the central government context and updates made to the 2024-25 FReM, with an implementation date of 1 April 2025 (with limited options for early adoption). Management currently assess that there will be minimal impact on application to the NIPEC consolidated financial statements.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

IFRS 18 Presentation and Disclosure in Financial Statements:

IFRS 18 Presentation and Disclosure in Financial Statements was issued in April 2024, replaced IAS 1 Presentation of Financial Statements, and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

1.25 Prior Year Restatement

NIPEC's 2024-25 financial statements incorporate a restatement of the 2022-23 and 2023-24 Statement of Changes in Taxpayers' Equity to reflect the fact that there has been a recent determination of the applicability of IFRS 16 Leases in respect of the James House licence agreement in place with Department of Finance.

The licence agreement has been in place since 6 February 2023. The prior year statement has the effect of reducing net expenditure for 2022-23 by £217k as noted in the Statement of Changes in Taxpayers' Equity (comprising £224k for the inclusion of the Right of Use asset, James House lease, an associated notional government grant income of £224k in line with IAS 20 as interpreted by the FREM and the associated depreciation charge of £7k). The overall effect on the 2023-24 financial statements is a depreciation charge £45k. An interest charge has not been applied as the lease liability is notional under IAS 20 and does not impact on cashflow. An independent valuation was undertaken by LPS in accordance with IFRS 16 requirements.

Net expenditure for the year 2022-23 prior to restatement: £1,084,367

Net expenditure for the year 2022-23 as restated: £867,017

Impact to Net expenditure for the year 2022-23: (£217,350)

Net expenditure for the year 2023-24 prior to restatement: £1,556,987

Net expenditure for the year 2023-24 as restated: £1,601,782

Impact to Net expenditure for the year 2023-24: (£44,795)

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

| | |
|---|------------|
| Net assets for the year 2023-24 prior to restatement: | (£687,226) |
| Net assets for the year 2023-24 as restated: | (£514,671) |
| Impact to Net assets for the year 2023-24: | £172,555 |

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 2 - ANALYSIS OF NET EXPENDITURE BY SEGMENT

The core business and strategic direction of the NI Practice & Education Council is to improve the standards of practice, education and professional development of nurses and midwives to facilitate their delivery of safe, effective and person-centered care.

NIPEC's Council (Board) acts as the Chief Operating Decision Maker and receives financial information on NIPEC as a whole and makes decisions on this basis. Hence, it is appropriate that NIPEC reports on a single operational segment basis.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 3 - EXPENDITURE

| | 2025 £ | 2024 RESTATE £ |
|--|------------------|----------------------|
| Staff costs: ¹ | | |
| Wages and salaries | 1,013,294 | 884,243 |
| Social security costs | 117,593 | 89,683 |
| Other pension costs | 216,043 | 159,679 |
| Supplies and services – general | 5,253 | 10,530 |
| Recharges from other HSC organisations | 123,537 | 115,162 |
| Establishment | 33,735 | 76,056 |
| Transport | - | - |
| Premises | 68,220 | 92,387 |
| Rentals under operating leases | - | (1,000) |
| Interest charges | - | - |
| Miscellaneous | 18,272 | 11,107 |
| Total Operating Expenses | 1,595,947 | 1,437,847 |
| Non cash items | | |
| Depreciation | 49,215 | 50,442 |
| Amortisation | - | - |
| Impairments | - | - |
| Result on disposal of property, plant & equipment (including land) | - | - |
| Result on disposal of intangibles | - | - |
| Loss on disposal of property, plant & equipment (including land) | - | - |
| Result on disposal of intangibles | - | - |
| Increase in provisions (provision provided for in year less any release) | 22,279 | 92,293 |
| Cost of borrowing provisions (unwinding of discount on provisions) | - | - |
| Auditors remuneration | 22,000 | 21,200 |
| Total non cash items | 93,494 | 163,935 |
| Total | 1,689,441 | 1,601,782 |

¹ Further detailed analysis of staff costs is located in the Staff Report on pages 50 to 65.

During the year NIPEC purchased no non audit services from its external auditors (NIAO) (2023-24: £Nil).

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 4 - INCOME

4.1 Revenue from Contracts with Customers

NIPEC had no revenue from contracts with customers in 2024-25 and 2023-24.

4.2 Other Operating Income

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Other income from non-patient services | - | - |
| Seconded staff | - | - |
| Charitable and other contributions to expenditure | - | - |
| Donations / Government grant / Lottery funding for non current assets | - | - |
| Profit on disposal of land | - | - |
| FTC interest receivable | - | - |
| Interest receivable | - | - |
| Total Income | - | - |

4.3 Deferred income

NIPEC had no deferred income in 2024-25 and 2023-24.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5 – PROPERTY, PLANT AND EQUIPMENT

NOTE 5.1 - Property, plant & equipment - year ended 31 March 2025

| | Land | Buildings (excluding dwellings) | Dwellings | Assets under Construction | Plant and Machinery (Equipment) | Transport Equipment | Information Technology (IT) | Furniture and Fittings | Total (£) |
|---|------|---------------------------------------|-----------|---------------------------------|---------------------------------------|------------------------|-----------------------------------|------------------------------|--------------|
| Cost or Valuation | | | | | | | | | |
| At 1 April 2024 | - | 223,977 | - | - | - | - | 34,038 | - | 258,015 |
| Indexation | - | - | - | - | - | - | - | - | - |
| Additions | - | - | - | - | - | - | - | - | - |
| Donations / Government grant / Lottery Funding | - | - | - | - | - | - | - | - | - |
| Reclassifications | - | - | - | - | - | - | - | - | - |
| *Transfers | - | - | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - | - | - | - |
| Impairment charged to the SoCNE | - | - | - | - | - | - | - | - | - |
| Impairment charged to revaluation reserve | - | - | - | - | - | - | - | - | - |
| Reversal of impairments (indexn) | - | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - | - |
| At 31 March 2025 | - | 223,977 | - | - | - | - | 34,038 | - | 258,015 |

Depreciation

| | | | | | | | | | |
|--|---|--------|---|---|---|---|--------|---|---------|
| At 1 April 2024 | - | 51,422 | - | - | - | - | 23,350 | - | 74,772 |
| Indexation | - | - | - | - | - | - | - | - | - |
| Reclassifications | - | - | - | - | - | - | - | - | - |
| *Transfers | - | - | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - | - | - | - |
| Impairment charged to the SoCNE | - | - | - | - | - | - | - | - | - |
| Impairment charged to the revaluation reserve | - | - | - | - | - | - | - | - | - |
| Reversal of impairments (indexn) | - | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - | - |
| Provided during the year | - | 44,795 | - | - | - | - | 4,420 | - | 49,215 |
| At 31 March 2025 | - | 96,217 | - | - | - | - | 27,770 | - | 123,987 |

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5.1 - (continued) Property, plant & equipment- year ended 31 March 2025

| | Land | Buildings (excluding dwellings) | Dwellings | Assets under Construction | Plant and Machinery (Equipment) | Transport Equipment | Information Technology (IT) | Furniture and Fittings | Total (£) |
|--|------|---------------------------------------|-----------|---------------------------------|---------------------------------------|------------------------|-----------------------------------|------------------------------|-----------|
| Carrying Amount At 31 March 2025 | - | 127,760 | - | - | - | - | 6,268 | - | 134,028 |
| At 1 April 2024 | - | 172,555 | - | - | - | - | 10,688 | - | 183,243 |
| Asset financing | | | | | | | | | |
| Owned | - | - | - | - | - | - | 6,268 | - | 6,268 |
| Leased | | 127,760 | - | - | - | - | - | - | 127,760 |
| Carrying Amount At 31 March 2025 | - | 127,760 | - | - | - | - | 6,268 | - | 134,028 |

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under leases and hire purchase contracts is £96,217 (2023-24: £47,795).

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5.2 - Property, plant & equipment - year ended 31 March 2024

| | Land | Buildings (excluding dwellings) RESTATED | Dwellings | Assets under Constructio n | Plant and Machinery (Equipment) | Transport Equipment | Information Technology (IT) | Furnitur e and Fittings | Total (£) RESTATED |
|--|------|---|-----------|-------------------------------------|---------------------------------------|------------------------|-----------------------------------|-------------------------------|-----------------------|
| Cost or Valuation | | | | | | | | | |
| At 1 April 2023 | - | - | - | - | - | - | 47,074 | - | 47,074 |
| Opening balance adjustment – James House RoU asset | - | 223,977 | - | - | - | - | - | - | 223,977 |
| Indexation | - | - | - | - | - | - | - | - | - |
| Additions | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - | - | - | - |
| Reversal of impairments (indexn) | - | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | (13,036) | - | (13,036) |
| At 31 March 2024 | - | 223,977 | - | - | - | - | 34,038 | - | 258,015 |
| Depreciation | | | | | | | | | |
| At 1 April 2023 | - | - | - | - | - | - | 30,739 | - | 30,739 |
| Opening balance adjustment – James House RoU asset depreciation | - | 6,627 | - | - | - | - | - | - | 6,627 |
| Indexation | - | - | - | - | - | - | - | - | - |
| Reversal of impairments (indexn) | - | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | (13,036) | - | (13,036) |
| Provided during the year | - | 44,795 | - | - | - | - | 5,647 | - | 50,442 |
| At 31 March 2024 | - | 51,422 | - | - | - | - | 23,350 | - | 74,752 |

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5.2 - (continued) Property, plant & equipment- year ended 31 March 2024

| | Land | Buildings (excluding dwellings) RESTATED | Dwellings | Assets under Construction | Plant and Machinery (Equipment) | Transport Equipment | Information Technology (IT) | Furniture and Fittings | Total (£) RESTATED |
|------------------------|------|---|-----------|------------------------------|---------------------------------------|------------------------|-----------------------------------|------------------------------|-----------------------|
| Carrying Amount | | | | | | | | | |
| At 31 March 2024 | - | 172,555 | - | - | - | - | 10,688 | - | 183,243 |
| At 1 April 2023 | - | 217,350 | - | - | - | - | 16,335 | - | 233,685 |

Asset financing

| | | | | | | | | | |
|------------------------|---|---------|---|---|---|---|--------|---|---------|
| Owned | - | - | - | - | - | - | 10,688 | - | 10,688 |
| Leased | - | 172,555 | - | - | - | - | - | - | 172,555 |
| Carrying Amount | | | | | | | | | |
| At 31 March 2024 | - | 172,555 | - | - | - | - | 10,688 | - | 183,243 |

Asset financing

| | | | | | | | | | |
|------------------------|---|---------|---|---|---|---|--------|---|---------|
| Owned | - | 217,350 | - | - | - | - | 16,335 | - | 233,685 |
| Carrying Amount | | | | | | | | | |
| At 1 April 2023 | - | 217,350 | - | - | - | - | 16,335 | - | 233,685 |

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under leases and hire purchase contracts is £47,795 (2022-23: £6,627).

*Note 5.2 Buildings (excluding dwellings) opening balance adjustments and provided in year have been restated to include a lease under IFRS 16, the license at James House, which commenced on 6 February 2023.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6 – INTANGIBLE ASSETS

NOTE 6.1 - Intangible assets - year ended 31 March 2025

| | Software Licenses | Information Technology | Websites | Development Expenditure | Licences, Trademarks & Artistic Originals | Patents | Goodwill | Payments on Account & Assets under Construction | Total (£) |
|--|-------------------|------------------------|----------|-------------------------|---|---------|----------|---|-----------|
| Cost or Valuation | | | | | | | | | |
| At 1 April 2024 | - | 1,631 | - | - | - | - | - | - | 1,631 |
| Indexation | - | 24 | - | - | - | - | - | - | 24 |
| Additions | - | - | - | - | - | - | - | - | - |
| Donations / Government grant / Lottery Funding | - | - | - | - | - | - | - | - | - |
| Reclassifications | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - | - | - | - |
| Impairment charged to the SoCNE | - | - | - | - | - | - | - | - | - |
| Impairment charged to revaluation reserve | - | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - | - |
| At 31 March 2025 | - | 1,655 | - | - | - | - | - | - | 1,655 |

Amortisation

| | | | | | | | | | |
|---|---|-------|---|---|---|---|---|---|-------|
| At 1 April 2024 | - | 1,631 | - | - | - | - | - | - | 1,631 |
| Indexation | - | 24 | - | - | - | - | - | - | 24 |
| Reclassifications | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - | - | - | - |
| Impairment charged to the SoCNE | - | - | - | - | - | - | - | - | - |
| Impairment charged to the revaluation reserve | - | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - | - |
| Provided during the year | - | - | - | - | - | - | - | - | - |
| At 31 March 2025 | - | 1,655 | - | - | - | - | - | - | 1,655 |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6.1 - (continued) Intangible assets - year ended 31 March 2025

| | Software Licenses | Information Technology | Websites | Development Expenditure | Licences, Trademarks & Artistic Originals | Patents | Goodwill | Payments on Account & Assets under Construction | Total (£) |
|------------------------|-------------------|------------------------|----------|-------------------------|---|---------|----------|---|-----------|
| Carrying Amount | | | | | | | | | |
| At 31 March 2025 | - | - | - | - | - | - | - | - | - |
| At 31 March 2024 | - | - | - | - | - | - | - | - | - |

Asset financing

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Owned | - | - | - | - | - | - | - | - | - |
| Finance leased | - | - | - | - | - | - | - | - | - |
| On B/S (SoFP) PFI and other service concession arrangements contracts | - | - | - | - | - | - | - | - | - |
| Carrying Amount | | | | | | | | | |
| At 31 March 2025 | - | - | - | - | - | - | - | - | - |

Any fall in value through negative indexation or revaluation is shown as impairment.

The fair value of assets funded from the following sources during the year was:

| | 2025 | 2024 |
|------------------|------|------|
| | £ | £ |
| Donations | - | - |
| Government Grant | - | - |
| Lottery funding | - | - |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6.2 - Intangible assets - year ended 31 March 2024

| | Software Licenses | Information Technology | Websites | Development Expenditure | Licences, Trademarks & Artistic Originals | Patents | Goodwill | Payments on Account & Assets under Construction | Total (£) |
|--|-------------------|------------------------|----------|-------------------------|---|---------|----------|---|-----------|
| Cost or Valuation | | | | | | | | | |
| At 1 April 2023 | - | 1,637 | - | - | - | - | - | - | 1,637 |
| Indexation | - | (6) | - | - | - | - | - | - | (6) |
| Additions | - | - | - | - | - | - | - | - | - |
| Donations / Government grant / Lottery Funding | - | - | - | - | - | - | - | - | - |
| Reclassifications | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - | - | - | - |
| Impairment charged to the SoCNE | - | - | - | - | - | - | - | - | - |
| Impairment charged to revaluation reserve | - | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - | - |
| At 31 March 2024 | - | 1,631 | - | - | - | - | - | - | 1,631 |

Amortisation

| | | | | | | | | | |
|---|---|-------|---|---|---|---|---|---|-------|
| At 1 April 2023 | - | 1,637 | - | - | - | - | - | - | 1,637 |
| Indexation | - | (6) | - | - | - | - | - | - | (6) |
| Reclassifications | - | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - | - | - | - |
| Impairment charged to the SoCNE | - | - | - | - | - | - | - | - | - |
| Impairment charged to the revaluation reserve | - | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - | - |
| Provided during the year | - | - | - | - | - | - | - | - | - |
| At 31 March 2024 | - | 1,631 | - | - | - | - | - | - | 1,631 |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6.2 - (continued) Intangible assets - year ended 31 March 2024

| | Software Licenses | Information Technology | Websites | Development Expenditure | Licences, Trademarks & Artistic Originals | Patents | Goodwill | Payments on Account & Assets under Construction | Total (£) |
|------------------|-------------------|------------------------|----------|-------------------------|---|---------|----------|---|-----------|
| Carrying Amount | | | | | | | | | |
| At 31 March 2024 | - | - | - | - | - | - | - | - | - |
| At 1 April 2023 | - | - | - | - | - | - | - | - | - |

Asset financing

Owned
Finance leased
On B/S (SoFP) PFI and other service concession arrangements contracts

| | | | | | | | | | |
|------------------|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| Carrying Amount | | | | | | | | | |
| At 31 March 2024 | - | - | - | - | - | - | - | - | - |

Asset financing

Owned
Finance leased
On B/S (SoFP) PFI and other service concession arrangements contracts

| | | | | | | | | | |
|-----------------|---|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| Carrying Amount | | | | | | | | | |
| At 1 April 2023 | - | - | - | - | - | - | - | - | - |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 7 - FINANCIAL INSTRUMENTS

As the cash requirements of NIPEC are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body.

The majority of financial instruments relate to contracts to buy non-financial items in line with NIPEC's expected purchase and usage requirements and NIPEC is therefore exposed to little credit, liquidity or market risk.

NOTE 8 - INVESTMENTS AND LOANS

NIPEC had no investments or loans at either 31 March 2025 or 31 March 2024.

NOTE 9 - IMPAIRMENTS

| | 2025 | | | |
|---|-------------------------------------|------------------|--------------------------|------------|
| | Property, plant & equipment £ | Intangibles £ | Financial assets £ | Total £ |
| Total value of impairments for the financial year | - | - | - | - |
| Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement) | - | - | - | - |
| Impairments charged / (credited) to Statement of Comprehensive Net Expenditure | - | - | - | - |

| | 2024 | | | |
|---|-------------------------------------|------------------|--------------------------|------------|
| | Property, plant & equipment £ | Intangibles £ | Financial assets £ | Total £ |
| Total value of impairments for the financial year | - | - | - | - |
| Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement) | - | - | - | - |
| Impairments charged / (credited) to Statement of Comprehensive Net Expenditure | - | - | - | - |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 10 - ASSETS CLASSIFIED AS HELD FOR SALE

NIPEC did not hold any assets classified as held for sale at either 31 March 2025 or 31 March 2024.

NOTE 11 - INVENTORIES

NIPEC did not hold any goods for resale at either 31 March 2025 or 31 March 2024.

NOTE 12 - CASH AND CASH EQUIVALENTS

| | 2025 £ | 2024 £ |
|---|---------------|---------------|
| Balance at 1 April | 27,927 | 500 |
| Net change in cash and cash equivalents | (796) | 27,427 |
| Balance at 31 March | 27,131 | 27,927 |

The following balances at 31 March were held at

| | 2025 £ | 2024 £ |
|-----------------------------------|---------------|---------------|
| Commercial Banks and cash in hand | 27,131 | 27,927 |
| Balance as at 31 March | 27,131 | 27,927 |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 13 - TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

| | 2025 £ | 2024 £ |
|--|---------------|---------------|
| Amounts falling due within one year | | |
| Trade receivables | 5,660 | 22,162 |
| Deposits and advances | - | 90 |
| VAT receivable | - | - |
| Other receivables – not relating to fixed assets | 4,696 | - |
| Other receivables – relating to property, plant and equipment | - | - |
| Other receivables – relating to intangibles | - | - |
| Trade and other receivables | 10,356 | 22,252 |
| Prepayments | 6,093 | 13,537 |
| Accrued income | - | - |
| Current part of PFI and other service concession arrangements prepayment | - | - |
| Other current assets | 6,093 | 13,537 |
| Carbon reduction commitment | - | - |
| Intangible current assets | - | - |
| Amounts falling due after more than one year | | |
| Trade receivables | - | - |
| Deposits and advances | - | - |
| Other receivables | - | - |
| Trade and other receivables | - | - |
| Prepayments and accrued income | - | - |
| Other current assets falling due after more than one year | - | - |
| TOTAL TRADE AND OTHER RECEIVABLES | 10,356 | 22,252 |
| TOTAL OTHER CURRENT ASSETS | 6,093 | 13,537 |
| TOTAL INTANGIBLE CURRENT ASSETS | - | - |
| TOTAL RECEIVABLES AND OTHER CURRENT ASSETS | 16,449 | 35,789 |

The balances are net of a provision for bad debts of £Nil (2023-24: £Nil).

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 14 - TRADE PAYABLES AND OTHER CURRENT LIABILITIES

| | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Amounts falling due within one year | | |
| Other taxation and social security | 90,984 | 64,444 |
| Bank overdraft | - | - |
| VAT payable | - | - |
| Trade capital payables – property, plant and equipment | - | - |
| Trade capital payables – intangibles | - | - |
| Trade revenue payables | - | - |
| Payroll payables | - | 75,313 |
| BSO payables | 12,865 | - |
| Other payables | - | - |
| Accruals and deferred income | 112,470 | 94,404 |
| Accruals and deferred income – relating to property, plant and equipment | - | - |
| Accruals and deferred income – relating to intangibles | - | - |
| Deferred income | - | - |
| Trade and other payables | 216,319 | 234,161 |
| Current part of finance leases | - | - |
| Current part of long term loans | - | - |
| Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts | - | - |
| Other current liabilities | - | - |
| Carbon reduction commitment | - | - |
| Intangible current liabilities | - | - |
| Total payables falling due within one year | 216,319 | 234,161 |
| Amounts falling due after more than one year | | |
| Other payables, accruals and deferred income | - | - |
| Trade and other payables | - | - |
| Clinical Negligence payables | - | - |
| Finance leases | - | - |
| Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts | - | - |
| Long term loans | - | - |
| Total non current other payables | - | - |
| TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES | 216,319 | 234,161 |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 - PROVISIONS

| Name | Pensions relating to former directors £ | Pensions relating to other staff £ | Clinical Negligence £ | CSR Restructuring £ | Other £ | 2025 £ |
|---|---|---|-----------------------------|---------------------------|----------------|----------------|
| Balance at 1 April 2024 | - | - | - | - | 527,469 | 527,469 |
| Provided in year | - | - | - | - | 50,184 | 50,184 |
| (Provisions not required written back) | - | - | - | - | (27,905) | (27,905) |
| (Provisions utilised in the year) | - | - | - | - | (37,321) | (37,321) |
| Cost of borrowing (unwinding of discount) | - | - | - | - | - | - |
| At 31 March 2025 | - | - | - | - | 512,427 | 512,427 |

| Comprehensive Net Expenditure Account Charges | 2025 £ | 2024 £ |
|---|---------------|---------------|
| Arising during the year | 50,184 | 92,293 |
| Reversed unused | (27,905) | - |
| Cost of borrowing (unwinding of discount) | - | - |
| Total charge within Operating costs | 22,279 | 92,293 |

*The movement in provisions relates to the release of the Senior Executive pay provision and the change in discount rate for ill-health retirements over the year.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 (continued) - PROVISIONS

Analysis of expected timing of discounted flows as at 31 March 2025

| | Pensions relating to former directors £ | Pensions relating to other staff £ | Clinical Negligence £ | CSR Restructuring £ | Other £ | 2025 £ |
|---|--|---|-----------------------------|---------------------------|----------------|----------------|
| Not later than one year | - | - | - | - | 74,822 | 74,822 |
| Later than one year and not later than five years | - | - | - | - | 149,284 | 149,284 |
| Later than five years | - | - | - | - | 288,321 | 288,321 |
| At 31 March 2025 | - | - | - | - | 512,427 | 512,427 |

These amounts relate to ill-health retirements £474,927 (2023-24 £462,063) and a legal provision of £37,500 (2023-24 £37,500). The total of provisions is estimated as £512,427 for NIPEC (2023-24 £527,469).

The ill-health retirements are former employees of the National Board for Nursing, Midwifery and Health Visiting for Northern Ireland, the predecessor organisation of NIPEC.

Future pension obligations are dependent on the life expectancy of the former employees.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 (continued) - PROVISIONS

| Name | Pensions relating to former directors £ | Pensions relating to other staff £ | Clinical Negligence £ | CSR Restructuring £ | Other £ | 2024 £ |
|---|--|---------------------------------------|--------------------------|------------------------|----------------|----------------|
| Balance at 1 April 2023 | - | - | - | - | 470,116 | 470,116 |
| Provided in year | - | - | - | - | 92,293 | 92,293 |
| (Provisions not required written back) | - | - | - | - | - | - |
| (Provisions utilised in the year) | - | - | - | - | (34,940) | (34,940) |
| Cost of borrowing (unwinding of discount) | - | - | - | - | - | - |
| At 31 March 2024 | - | - | - | - | 527,469 | 527,469 |

| Comprehensive Net Expenditure Account Charges | 2024 £ | 2023 £ |
|---|---------------|------------------|
| Arising during the year | 92,293 | - |
| Reversed unused | - | (182,929) |
| Cost of borrowing (unwinding of discount) | - | - |
| Total charge within Operating costs | 92,293 | (182,929) |

The movement in provisions relates to the Senior Executive pay provision and the change in discount rate for ill-health retirements over the year.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 (continued) – PROVISIONS

Analysis of expected timing of discounted flows as at 31 March 2024

| | Pensions relating to former directors | Pensions relating to other staff | Clinical Negligence | CSR Restructuring | Other | 2024 |
|---|---|--|------------------------|----------------------|----------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Not later than one year | - | - | - | - | 100,345 | 100,345 |
| Later than one year and not later than five years | - | - | - | - | 139,760 | 139,760 |
| Later than five years | - | - | - | - | 287,364 | 287,364 |
| At 31 March 2024 | - | - | - | - | 527,469 | 527,469 |

These amounts relate to ill-health retirements, senior executives pay and a legal case.

The ill-health retirements are former employees of the National Board for Nursing, Midwifery and Health Visiting for Northern Ireland, the predecessor organisation of NIPEC.

Future pension obligations are dependent on the life expectancy of the former employees.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 16 - CAPITAL COMMITMENTS

NIPEC had no capital commitments at either 31 March 2025 or 31 March 2024.

NOTE 17 - COMMITMENTS UNDER LEASES

17.1 Quantitative disclosures around right of use assets

| | Land and Buildings £ | Other £ | Total £ |
|---|----------------------------|------------|----------------|
| Cost or valuation | | | |
| At 1 April 2024 | 223,977 | - | 223,977 |
| Additions | - | - | - |
| Impairments | - | - | - |
| Transfers | - | - | - |
| Reclassifications | - | - | - |
| Revaluations (cost) | - | - | - |
| Derecognition | - | - | - |
| Remeasurement | - | - | - |
| At 31 March 2025 | 223,977 | - | 223,977 |
| Depreciation expense | | | |
| At 1 April 2024 | 51,422 | - | 51,422 |
| Recognition | - | - | - |
| Charged in year | 44,795 | - | 44,795 |
| Transfers | - | - | - |
| Reclassifications | - | - | - |
| Revaluations (cost) | - | - | - |
| Derecognition | - | - | - |
| At 31 March 2025 | 96,217 | - | 96,217 |
| Carrying amount at 31 March 2025 | 127,760 | - | 127,760 |
| Interest charged on IFRS 16 leases | - | - | - |

17.2 Quantitative disclosures around lease liabilities

Under the terms of the licence for James House, Belfast, capitalised as an asset under IFRS16, no lease liability exists as no rent is payable under the license. Licence terms are consideration of £1 per annum if demanded. No consideration has been paid in 2024-25 (2023-24 £nil), therefore James House has been excluded from the below amounts. NIPEC has no other lease liabilities.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 17 COMMITMENTS UNDER LEASES continued

Maturity analysis

| | 31 March 2025 | 31 March 2024 |
|---|---------------|---------------|
| | £ | £ |
| Buildings | | |
| Not later than one year | - | - |
| Later than one year and not later than five years | - | - |
| Later than five years | - | - |
| | <u>-</u> | <u>-</u> |
| Less interest element | - | - |
| Present value of obligations | <u>-</u> | <u>-</u> |
| Other | | |
| Not later than one year | - | - |
| Later than one year and not later than five years | - | - |
| Later than five years | - | - |
| | <u>-</u> | <u>-</u> |
| Less interest element | - | - |
| Present value of obligations | <u>-</u> | <u>-</u> |
| Total present value of obligations | - | - |
| Current portion | - | - |
| Non-current portion | - | - |

17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

| | 31 March 2025 | 31 March 2024 |
|---|---------------|---------------|
| | £ | £ |
| Variable lease payments not included in lease liabilities | - | - |
| Sub-leasing income | - | - |
| Expense related to short-term leases | - | - |
| Expense related to low-value asset leases (excluding short-term leases) | - | - |

17.4 Quantitative disclosures around cash outflow for leases

| | 31 March 2025 | 31 March 2024 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Total cash outflow for lease | - | - |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 18 - COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

18.1 Off balance sheet PFI and other service concession arrangement schemes.

NIPEC had no commitments under PFI and other concession arrangement contracts at 31 March 2025 or 31 March 2024.

18.2 On balance sheet (SoFP) PFI Schemes

NIPEC had no on balance sheet (SoFP) PFI and other service concession arrangements schemes at 31 March 2025 or 31 March 2024.

NOTE 19 - CONTINGENT LIABILITIES

NIPEC did not have any quantifiable contingent liabilities at either 31 March 2025 or 31 March 2024.

Unquantifiable Contingent Liabilities

As at 31 March 2025, NIPEC have included a provision in these accounts with the amount based on the estimated median cost. However any final settlement costs in relation to the legal case in question may be less or more than this estimate.

Public Sector Pensions - Injury to Feelings Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case and may have significant implications for the NICS and wider public sector. However the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

NOTE 19.1 - FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

NIPEC did not have any financial guarantees, indemnities and letters of comfort at 31 March 2025 or 31 March 2024.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 20 - RELATED PARTY TRANSACTIONS

NIPEC is an arm's length body of the Department of Health, and as such the Department is a related party with which NIPEC has various material transactions during the year. In addition there were material transactions throughout the year with the Business Services Organisation which is a related party by virtue of being an arm's length body with the Department of Health.

During the year none of the Council members, members of the key management staff or other related parties has undertaken any material transactions with NIPEC.

NOTE 21 - THIRD PARTY ASSETS

NIPEC held no assets at either 31 March 2025 or 31 March 2024 belonging to third parties.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 22 - Financial Performance Targets

22.1 Revenue Resource Limit

NIPEC is allocated a Revenue Resource Limit (RRL) and a Capital Resource Limit (CRL) from DoH and must contain spending within these limits.

The resource limits for a body may be a combination of agreed funding allocated by commissioners, the Department of Health, other Departmental bodies or other departments. Bodies are required to report on any variation from the limit as set which is a financial target to be achieved and not part of the accounting systems.

In 2024-25 NIPEC has remained within the budget control limit it was issued. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL. As a result of non-cash adjustments, Profit/Loss on disposal of assets is excluded from Note 22.1 from 2022-23.

The Revenue Resource Limit for NIPEC is calculated as follows:

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 22.1 - Financial Performance Targets

| | 2025 | 2024 |
|---|-------------------------|-------------------------|
| | | RESTATED |
| | £ | £ |
| Revenue Resource Limit (RRL) | | |
| RRL Allocated From: | | |
| DoH (SPPG) | - | - |
| DoH (Other) | 1,604,839 | 1,443,445 |
| PHA | - | - |
| Other - SUMDE & NIMDTA | - | - |
| Total | 1,604,839 | 1,443,445 |
| Less RRL Issued To: | | |
| RRL Issued | - | - |
| RRL to be Accounted For | 1,604,839 | 1,443,445 |
| Revenue Resource Limit Expenditure | | |
| Net Expenditure per SoCNE | 1,689,441 | 1,601,782 |
| Adjustments | | |
| Capital Grants | - | - |
| Research and Development under ESA10 | - | - |
| Depreciation/Amortisation | (49,215) | (50,442) |
| Impairments | - | - |
| Notional Charges | (22,000) | (21,200) |
| Movements in Provisions | (22,279) | (92,293) |
| PPE Stock Adjustment | - | - |
| PFI and other service concession arrangements/IFRIC | - | - |
| Profit/(loss) on disposal of fixed asset | - | - |
| Other (Specify) | - | - |
| Total Adjustments | (93,494) | (163,935) |
| Net Expenditure Funded from RRL | <u>1,595,947</u> | <u>1,437,847</u> |
| Surplus/(Deficit) against RRL | 8,892 | 5,598 |
| Break Even cumulative position (opening) | 172,224 | 166,626 |
| Break Even cumulative position (closing) | <u>181,116</u> | <u>172,224</u> |
| Materiality Test: | 2025 | 2024 |
| NIPEC is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25% of RRL limits or £20k, whichever is greater. | | |
| | % | % |
| Surplus/ (Deficit) as a Percentage of RRL | 0.56 | 0.39 |
| Break Even cumulative position as % of RRL | 11.29 | 11.93 |

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

22.2 Capital Resource Limit (CRL)

NIPEC is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

The Capital Resource Limit for NIPEC is calculated as follows:

| | 2025 | 2024 |
|--|------|------|
| Capital Resource Limit (CRL) | | |
| CRL Allocated From: | | |
| PHA | - | - |
| Department of Health - Other | - | - |
| Total CRL Received | - | - |
| Total CRL Issued To: | | |
| Total CRL Issued | - | - |
| Net CRL Position | - | - |
| Capital Resource Limit Expenditure | | |
| Capital expenditure per additions in asset notes | - | - |
| Adjustments to remove items not funded via CRL | | |
| Charitable trust fund capital expenditure | - | - |
| PFI and other service concession arrangements | - | - |
| Net book value of disposals | - | - |
| Adjustments to add items not capitalised in accounts but funded via CRL | | |
| Adjustment for R&D under ESA10 | - | - |
| Capital grants for R&D | - | - |
| Capital grants for GP scheme | - | - |
| Net Expenditure Funded from CRL | = | = |
| Surplus/(Deficit) against CRL | - | - |

NOTE 23 - POST BALANCE SHEET EVENTS

There are no post balance sheet events having material effect on the accounts.

DATE OF AUTHORISED ISSUE

The Accounting Officer authorised these financial statements for issue on 1 July 2025.

APPENDICES

Appendix 1

Glossary

Abbreviations

ALB

AHP

BSO

CETV

CFPS

CNO

CRL

DoF

DoH

DPO

ECG

ECNI

EDoN

FReM

HR

HSC

ICT

IIP

ITS

JD

KPIs

NDPB

NI

NIAO

NICON

NIPEC

NMAHP

Full Wording

Arm's Length Body

Allied Health Professional

Business Services Organisation

Cash Equivalent Transfer Value

Counter Fraud and Probity Services

Chief Nursing Officer

Capital Resource Limit

Department of Finance

Department of Health

Data Protection Officer

Education Commissioning Group

Equality Commission for Northern Ireland

Executive Director of Nursing

Financial Reporting Manual

Human Resources

Health and Social Care

Information & Communication Technology

Investors in People

Information Technology Services

Job Description

Key Performance Indicators

Non-Departmental Public Body

Northern Ireland

Northern Ireland Audit Office

Northern Ireland Confederation of Health & Social Care

Northern Ireland Practice and Education Council for
Nursing and Midwifery

Nursing Midwifery and Allied Health Professionals

| | |
|----------------|--|
| NMC | Nursing and Midwifery Council |
| NMP | Non-Medical Prescribing |
| PaLS | Purchasing and Logistic Service |
| PAMP | Property Asset Management Plan |
| PfG | Programme for Government |
| PHA | Public Health Agency |
| QA | Quality Assurance |
| RCN | Royal College of Nursing |
| RNLD | Registered Nurse Learning Disability |
| RQIA | Regional and Quality Improvement Authority |
| RRL | Revenue Resource Limit |
| SCPHN | Specialist Community Public Health Nursing |
| SLA | Service Level Agreement |
| SMT | Senior Management Team |
| SPQ | Specialist Practice Qualification |
| SR | Statutory Rule |
| UK | United Kingdom |
| UK GDPR | UK General Data Protection Regulations |
| VES | Voluntary Exit Scheme |

Appendix 2

Membership of NIPEC Council and Committees

The membership of NIPEC's Council consists of NIPEC's Chair, Chief Executive and 11 non-executive members. In total there are nine Professional Members and four Lay Members.

The membership of NIPEC's Audit & Risk Committee consists of a Chair, and three members.

The membership of NIPEC's Remuneration Committee consists of a Chair, and two members.

The membership of NIPEC's Professional & Business Committee consists of a Chair and four members.



Bronagh Scott
Chair of NIPEC's Council
Chair of Remuneration Committee



Kieran McCormick
Deputy Chair of NIPEC's Council
Chair of Audit & Risk Committee



Nirmala Bhogal
Lay Member of Council
Chair of Professional & Business Committee



Siobhán Caslin
Lay Member of Council
Member of Audit & Risk Committee



Karen Diamond
Lay Member of Council
Member of Remuneration Committee



Brenda Kelly
Professional Member of Council
Member of Audit & Risk Committee



Linda Kelly
Chief Executive



Katrin Lehmann
*Professional Member of Council
Member of Audit & Risk Committee*



Eilidh McGregor
*Professional Member of Council
Member of Professional & Business Committee*



Sharon McRoberts
*Professional Member of Council
Member of Remuneration Committee*



Gary Mitchell
*Professional Member of Council
Member of Professional & Business Committee*



Ciara Scannell
*Lay Member of Council
Member of Professional & Business Committee*



Janine Stockdale
*Professional Member of Council
Member of Professional & Business Committee*

Thank you for reading our Annual and Accounts Report

Further copies of the Annual Report and Accounts for 2024-25 can be downloaded from our website: <https://nipec.hscni.net/>

Hard copies can be requested by writing to address shown below:

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