NIPEC

Northern Ireland Practice and Education Council Annual Report and Accounts For the year ended 31 March 2026

Northern Ireland Practice and Education Council
Annual Report and Accounts
for the year ended 31 March 2026

Laid before the Northern Ireland Assembly
under Paragraph 12(4) of the Schedule to the Health and Personal Social Services Act (Northern Ireland) 2002
by the Comptroller & Auditor General
on
22 July 2026

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The Performance Report

Overview

NIPEC – our purpose, vision and values

Welcome to NIPEC's Annual Report and Accounts 2025-26. 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 is our pleasure to present the Annual Report of the Northern Ireland Practice and Education Council (NIPEC) for the period 1 April 2025 to 31 March 2026.

The preparation of this report has provided an opportunity to reflect on NIPEC's achievements during 2025–26 and to set out our priorities for the year ahead in promoting high standards of practice, education and professional development across the Nursing and Midwifery workforce. Throughout the year, NIPEC delivered strong performance against its statutory remit and we are extremely proud of the achievements of the organisation. We would like to thank Council Members and staff for their commitment, professionalism and continued focus on improving outcomes for service users.

The past year also marked an important transition for NIPEC, with the retirement of our Chair, Bronagh Scott, in December 2025. Bronagh registered as a nurse in 1984, specialising in critical care and held a number of Executive Director of Nursing roles across Northern Ireland, London and Wales. In 2015, she was appointed by the Health Minister as Nurse Adviser to the Expert Independent Panel chaired by Professor Rafael Bengoa, which led an informed debate on the future configuration of Health and Social Care services in Northern Ireland.

On behalf of NIPEC Council and staff, we extend our sincere thanks to Bronagh for her leadership, guidance, friendship and service during her tenure as Chair.

During 2025–26, NIPEC continued to lead and facilitate a wide range of regional initiatives in support of nursing and midwifery practice and education. Further details of this work are set out in the Performance section of this Annual Report, published on our website. A particular highlight was the development of a Career and Development Model for nurses and midwives, produced by NIPEC's Senior Professional Team and launched by the Chief Nursing Officer (CNO), Maria McIlgorm, at the NIPEC Conference on 2 December 2025.

NIPEC also supported the review of the Nursing and Midwifery Task Group (NMTG) 2020 recommendations. As a result of this review, outstanding actions transitioned into the CNO's 'Shaping Our Future' programme of work, structured around the following four priority areas:

- Workforce and workload planning;
- Pre- and post-registration education and training;
- Career pathways beyond clinical roles and leadership; and
- Quality assurance framework for nursing and midwifery.

In 2025, NIPEC's Chief Executive joined the 'Shaping Our Future' Oversight Group to support the delivery of the work of the four subgroups aligned to these priority areas. The majority of NIPEC's Senior Professional Officers continue to participate in both the Career Pathways and Leadership Subgroup and the Quality Assurance Subgroup, while the Chief Executive co-chairs the Education, Regulation and Research Subgroup.

NIPEC works in close partnership with the CNO's Directorate, with the majority of NIPEC's work programme being directly commissioned by the CNO and her team. This ensures clear, strategic alignment between NIPEC's aims, objectives and expected outcomes and the priorities of the Department of Health, as reflected in this Annual Report and NIPEC's four-year Corporate Plan.

NIPEC's Conference in December 2025 provided an important opportunity to bring together colleagues and partners from across the system to share learning, celebrate achievement and consider the future of nursing and midwifery in Northern Ireland. We were delighted to welcome the Health Minister, Mike Nesbitt and Jason Leitch, former National Clinical Director for the Scottish Government and Senior Fellow at the Institute for Healthcare Improvement, alongside a range of speakers and contributors. Feedback from attendees was very positive and further details and related resources are available on our website at https://nipec.hscni.net/about-us/nipec-2025-conference-resources/.

In 2026–27, we will build on the success of the past year and continue to deliver our statutory functions, while remaining responsive to the challenges facing the health and social care system, which include potential funding and resource constraints. We will maintain our focus on initiatives that strengthen professional practice, education and leadership and will continue to work in partnership with the Department of Health, employers, registrants and our stakeholders to support the creation of an environment which is valued across the health and social care system.

Kieran McCormick
Interim 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 2025-26.

OVERVIEW: WHAT WE DELIVERED IN 2025-2026

AT A GLANCE

PRACTICE

REGIONAL STANDARDS FOR PERSON CENTRED DOCUMENTATION GUIDANCE

The Standards for Person-centred Nursing and Midwifery Documentation support high-quality, consistent documentation across all nursing & midwifery settings in Northern Ireland.

The Standards highlight documentation as a vital part of professional practice and safe, compassionate care.

LEARNING DISABILITY IN-PATIENT SAFETY & QUALITY DASHBOARD

NIPEC successfully developed and implemented a regionally agreed multidisciplinary Safety and Quality Dashboard for Learning Disability inpatient wards across Northern Ireland.

The dashboard is now operational across trusts and provides a consistent, transparent approach to monitoring performance, supporting learning, and strengthening accountability from ward to board.

EDUCATION

A REVIEW OF CURRENT PRACTICE EDUCATION ARRANGEMENTS IN PLACE FOR PRE AND POST REGISTRATION LEVEL NURSES AND MIDWIVES identified strong Practice Education Facilitator (PEF) provision within HSC Trusts but limited or absent support in the independent sector and primary care, resulting in inequitable practice learning opportunities.

The report highlights missed opportunities to expand placement capacity—particularly in care homes and primary care—and recommends governance-led, equitable practice education support across all sectors to strengthen workforce sustainability and planning.

THE LEARNING AND DEVELOPMENT FRAMEWORK is designed to support the ongoing professional growth of nurses, midwives, and healthcare support workers across Northern Ireland.

There are four core components of the Framework:

- Workforce Planning & Delivery
- Learning Needs Analysis
- Learning and Development Matrix
- Continuous Professional Development

THE LEARNING AND DEVELOPMENT MATRIX signposts staff to appropriate learning opportunities, including mandatory training, clinical education programmes, accredited programmes, and self-directed learning, supported by organisational performance management processes and professional development planning.

THE REGIONAL LEARNING NEEDS ANALYSIS GUIDE and Tool provide a consistent and structured approach to enable managers to identify, prioritise, and align learning needs with strategic policy objectives, workforce planning requirements, and service priorities.

PROFESSIONAL DEVELOPMENT

IMPLEMENTATION OF COLLECTIVE LEADERSHIP FRAMEWORK

The Collective Leadership Framework for Nursing and Midwifery was launched in September 2024. It is applicable to all HSC staff and includes a self-assessment and development tool.

During 2025, NIPEC further developed a short awareness animation and an e-learning programme which are available on both NIPEC's and the Learn HSCNI websites. These resources aim to support the ongoing promotion and implementation of the Collective Leadership Framework across the HSC system in Northern Ireland.

SERVICE SPECIFIC CAREER PATHWAYS

During 2025–26, NIPEC continued to work in partnership with key stakeholders to complete nursing career pathways for cancer nursing and perioperative nursing. The Chief Nursing Officer endorsed these pathways and they were formally launched on 2 December 2025, at the NIPEC Conference.

This work marks a significant step forward in enhancing professional capability, workforce sustainability, and service transformation.

CAREER AND DEVELOPMENT MODEL

The NI Career and Development Model was designed and developed to support registrants with career planning and development and managers to undertake effective workforce planning and development. It was launched on 2 December 2025.

The NIPEC Nursing and Midwifery Careers Website was updated with the NI Career and Development Model and a video clip to guide individuals on how to navigate the various components of the model and how to use it to maximum effect. NIPEC Staff have presented and promoted the model and the associated resources at many HSC Trust and University events.

THE EQUITY OF ACCESS AND OUTCOME THE FUTURE ROLE OF RNLDS IN SUPPORTING PEOPLE WITH LEARNING DISABILITIES TO ACHIEVE THE BEST HEALTH POSSIBLE (2024)

Report was formally launched on 1 November 2024.

Over the past year NIPEC have established a governance structure and processes to progress implementation of prioritised recommendations. This included supporting an Expert Reference Group and Community of Practice to ensure effective leadership and communication. Key areas of focus have included strengthening career pathways, to enable continuity of care, screening and health assessment for people with a learning disability.

ADVICE & GUIDANCE

NMC STANDARDS FOR NURSING AND MIDWIFERY EDUCATION AND TRAINING: GUIDANCE FOR NORTHERN IRELAND
(formally Future Nurse Future Midwife)

NIPEC updated its website to reflect the revised Nursing and Midwifery Council (NMC) terminology relating to the *Future Nurse* and *Future Midwife* titles. These updates align with recent NMC amendments aimed at standardising and strengthening language across pre-registration nursing and midwifery programmes, and ensure that relevant resources are clearly presented and easily accessible to the nursing and midwifery workforce.

IMPACT MEASUREMENT OF THE NORTHERN IRELAND PRECEPTORSHIP FRAMEWORK (2022)

NIPEC completed an Impact Measurement Assessment of the Northern Ireland Preceptorship Framework for Nursing and Midwifery (2022) across HSC Trusts, Primary Care, and the Independent Sector, confirming the value of NIPEC's leadership in supporting a consistent and sustainable approach to preceptorship. Preceptees reported increased confidence in clinical decision-making, while organisations highlighted good practice initiatives that supported the embedding of preceptorship across services.

Corporate Governance and Finance:

NIPEC's 2025-26 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 meetings.

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

Targets for 2025-26	Performance in 2025-26	Performance in 2024-25
Break even on revenue and operating costs ***(Target: 0.25% or £20,000)***	**0.50% or £8,119**	**0.56% or £8,892**
Keep within the capital resources limit (CRL) ***(Target: £12,693)***	**£12,693**	**None allocated**
Sickness absence rates ***(Target: 3.5%)***	**3.44%**	**5.33%**
Invoice prompt Payment percentage within 30 days ***(Target: 95%)***	**100%**	**100%**
Invoice prompt Payment percentage within 10 days ***(Target: 70%)***	**97%**	**99%**

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:

	2025-26 Number	2025-26 Value £	2024-25 Number	2024-25 Value £
Total bills paid	176	520,700	219	456,358
Total bills paid within 30 day target	176	520,700	219	456,358
% of bills paid within 30 day target	**100%**	**100%**	**100%**	**100%**
Total bills paid within 10 day target	171	516,952	216	453,863
% of bills paid within 10 day target	**97%**	**99%**	**99%**	**99%**

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.

NIPEC's Property Asset Management Plan (PAMP) 2025-26 to 2029-30 is aligned to Council's corporate priorities as detailed in its Corporate Plan 2024-28 and its Annual Business Plans which cover that period. It was submitted to DoH Property Management Branch in September 2025 in line with departmental timelines.

A key objective listed in the PAMP was for the organisation to initiate discussions on our accommodation arrangements from February 2028 when the current license expires. These will be taken forward in 2026-27 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. This objective is also included in the Business Plan 2026-27 and the issue has already been highlighted with both Sponsor Branch and DoH Finance.

A review of NIPEC's Hybrid Working policy was undertaken in 2025-26. The Policy sets down a formal approach to continued hybrid working by staff, setting out the criteria and arrangements for how employees can avail of hybrid working while at the same time making the optimum use of NIPEC's accommodation. Currently NIPEC staff are expected to work in the office a minimum of 2 days per week and as well as staff wellbeing considerations, the review was mindful of the investment in accommodation and value for money being achieved, especially in light of the potential license charges from February 2028 onwards.

SUSTAINABILITY

On 19 June 2025, the Department of Agriculture, Environment and Rural Affairs (DAERA), launched a sixteen week consultation on the draft Climate Action Plan 2023-27, on behalf of the NI Executive. This was the first statutory plan under the Climate Change Act (Northern Ireland) 2022, which committed to the achievement of net zero greenhouse gas emissions by 2050. The Plan sets out policies and proposals for the first carbon budget period of 2023-27, and has established interim targets and annual emission limits to ensure progress towards the 2030 objectives.

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. Going forward, NIPEC will take account of the Executive's Climate Action Plan 2023-27 and any applicable obligations and/or actions set down for DoH ALBs when developing our annual business plans. In 2025-26 we continued to act as follows:

- NIPEC continued to use Decision Time for the digital distribution of Council and Committee papers;
- Exploration for further use of SharePoint to host Council and Committee papers has commenced in 2026 and it is hoped to begin testing a development site for this purpose in May/June;
- Staff continue to be reminded of the preference for sharing papers digitally rather than printing copies off. Spend on printing has remained minimal;
- The pause on discretionary spend due to budget restrictions has had a positive impact on reducing our carbon footprint with the availability of Teams;
- The ongoing use of online systems for HR, Recruitment, procurement and payment of invoices rather than paper-based systems.

BUSINESS CONTINUITY PLANNING

NIPEC's Business Continuity Plan is a 'live' document and provides an organised and planned approach for the restoration of services in a number of different scenarios. The Plan outlines the actions and processes required to maintain the operation of NIPEC's services during times of disruption. It details the aims of the plan, objectives, risks to NIPEC, varying levels of disruption, and roles and responsibilities of staff members.

NIPEC undertook a desktop test of the Business Continuity Plan on 6th May 2025 and the plan was reviewed and approved by Council in December 2025. Main updates included:

- Key contact details were updated including the Chief Executive's Rota 2026 and staff's working hours;

- A new section was added in outlining the commitment and responsibility of NIPEC's Council Members to protect the continuity of NIPEC's services;

- An update was included on ISO 22301:2019 Clause 5.2 which requires organisations to establish a Business Continuity Plan which is communicated to the organisation and available to interested parties as documented information. The update included the requirement for the plan to be reviewed at defined intervals and/or when significant change occurs; and

- An update on the need for review and debrief following a Business Continuity incident.

In 2025-26, NIPEC had a risk on the corporate risk register around the need to have a sufficiently tested business continuity plan to support ongoing delivery of services, including in the event of a cyber-security attack. Following lengthy discussion at the Audit & Risk Committee in October 2025, the Chair proposed to Council in December 2025 that this risk be removed as all possible measures had been taken to mitigate this risk. Council approved the proposal and the risk was removed although the regional risk on a cyber-attack on HSC and/or suppliers remained on the register.

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.

During 2025-26, NIPEC undertook a review of its five-year Equality Scheme with the support of BSO. The purpose of the review was to examine how the arrangements outlined in NIPEC's Equality Scheme had been applied and to assess how effective they had been in assisting NIPEC to comply with the Section 75 duties. The review provided an opportunity for NIPEC to take stock, raise the profile of Section 75 implementation in the organisation and broaden ownership of the equality agenda at the most senior level.

The process was a self-assessment which presented a critical evaluation of the work undertaken to promote equality and good relations in NIPEC for the duration of the Scheme. It involved looking at what had been achieved, what remained to be done, and lessons learned as to how to build on successes and meet the challenges identified. A report on the review was presented to the March 2026 Council meeting.

In March 2026, NIPEC held its third Annual Ethnic Diversity Collaborative Event in Stranmillis College, Belfast. The workshop was attended by the Health Minister, Mike Nesbitt, and provided an opportunity for global majority nursing and midwifery colleagues working in HSC to discuss progress on actions from the organisational survey carried out in 2024-25. The purpose of the survey was to ascertain what educational and promotional opportunities were available to this particular cohort of staff and in turn to identify specific barriers which hindered educational, promotional and leadership opportunities. A report summarising the results and providing recommendations for action was published April 2025.

Participants also heard presentations from Global Majority staff and a panel discussion allowed the audience to learn about their experiences and journey.

Together with our partners from BSO Equality Unit and other regional organisations, NIPEC participated in two Disability Awareness Days on 3 December 2025 and 24 March 2026, these were Neurodiversity and Chest Heart and Stroke Conditions. The December session was in support of neurodivergent individuals and the organisers held a co-design session beforehand with staff from BSO and partner organisations who identified as Autistic or as having ADHD. This co-design approach ensured the day was informed by lived experience and tailored to reflect the perspectives and needs of neurodivergent colleagues in the workplace. A summary of key learning from the session was circulated to all NIPEC staff. The session in March 2026 was facilitated by staff from Northern Ireland Chest, Heart and Stroke and was open to all staff including those who may have caring responsibilities for someone with one of these conditions.

The Annual Report and Accounts have been produced in line with the HSC Manual of Accounts 2025-26. The Accounts and supporting notes relating to the Council's activities for the year ended 31 March 2026, have been audited by the Northern Ireland Audit Office. See pages 75 – 79, 'Audit Certificate', for further details.

Signed:

Mrs Linda Kelly
Accounting Officer

1st July 2026

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 2025-26 can be accessed via our website at https://nipec.hscni.net

NIPEC's forthcoming *Annual Quality Report* 2025-26 will provide a comprehensive review of NIPEC's Professional work throughout the year.

Promoting high standards of practice among nurses and midwives

Promoting high standards of practice among nurses and midwives is essential to ensuring safe, effective, and person-centred care. This involves supporting professionals to maintain up-to-date knowledge, skills, and competence through continuous professional development, evidence-based practice, and reflective learning. High standards are reinforced through clear professional guidelines, strong clinical leadership, and adherence to ethical and regulatory frameworks that protect the public and enhance accountability. By fostering a culture of quality improvement, professionalism, and lifelong learning, nurses and midwives are empowered to deliver consistent, high-quality care that improves outcomes for individuals, families, and communities.

NIPEC's Responsibilities

In fulfilling NIPEC's responsibility to promote high standards of practice among nurses and midwives during 2025-26, NIPEC continued to provide strategic leadership, guidance, and professional advice across health and social care in Northern Ireland. This includes the development and implementation of evidence-based standards and frameworks that enhance the quality and safety of care, while ensuring practice aligns with professional, ethical, and regulatory requirements.

Examples:

Regional Standards for Person-centred Documentation Guidance

The Standards for Person-centred Nursing and Midwifery Documentation provide a regional framework to support consistent, high-quality documentation across all nursing and midwifery services in Northern Ireland.

The Standards reinforce that documentation is a core professional responsibility and a key part of delivering safe, effective and compassionate care. They apply across all care settings and to both paper-based and digital records, supporting practice as services continue to evolve.

The Standards are structured around four key areas: person-centred care, content, presentation and assurance. They set clear expectations for how records should evidence shared decision-making, professional judgement, effective communication and accountability.

Development of a Safety and Quality Dashboard for Learning Disability Inpatient Wards

In October 2025 NIPEC completed a regionally commissioned project to develop and support implementation of a standardised multidisciplinary Safety and Quality Dashboard for Learning Disability (LD) inpatient wards across Northern Ireland. Commissioned by the Chief Nursing Officer and led by NIPEC, the work was undertaken in response to the need for consistent, transparent and reliable assurance arrangements across Trusts, and to strengthen oversight of patient safety, quality of care and workforce sustainability.

Through a structured and collaborative approach involving senior nursing leaders, clinical experts, service managers, ward teams and partner organisations, a comprehensive set of potential metrics was identified, prioritised and tested. Following refinement and Trust-level testing, a core set of thirteen standardised measures spanning patient safety, quality and workforce domains was agreed. An Excel-based dashboard, supported by clear operational definitions and guidance on the use of run and Pareto charts, is now operational across all LD inpatient wards, enabling meaningful interpretation of variation over time rather than reliance on point-in-time comparisons. Clear internal governance arrangements have been defined, setting expectations for monthly data collection, analysis, discussion and escalation from ward to board. While external assurance arrangements are still to be finalised, the dashboard is designed to complement existing intelligence, including regional bed capacity data and patient experience feedback.

The dashboard represents a significant step forward in strengthening assurance, accountability and continuous improvement for Learning Disability inpatient care across Northern Ireland.

Promoting high standards of education among nurses and midwives

The NMC Code (2018) stipulates that nurses and midwives must "maintain the knowledge and skills they need for safe and effective practice." High-quality education and learning provision is essential in enabling nurses and midwives to deliver safe, evidence-informed and person-centred care that improves patient experiences and outcomes. Effective nursing and midwifery education therefore has a vital role in ensuring that patients and their families receive consistently high standards of compassionate, person-centred care.

Ongoing education and professional development are fundamental to supporting nurses and midwives in their roles and in sustaining and enhancing their knowledge, skills and confidence throughout their careers. This continuous learning underpins the development of competent, caring practitioners who demonstrate professional values and behaviours in all aspects of practice.

NIPEC's Responsibilities

In promoting high standards of education, NIPEC undertook a range of activities to assure educational quality, influence developments in nursing and midwifery education, and provide leadership and innovation in learning and educational initiatives for the NMC registrant population.

Examples:

Learning in Practice Support

Review current practice education arrangements in place for pre and post registration level nurses and midwives.

A Department of Health commissioned NIPEC review examined nursing and midwifery practice education across Northern Ireland (NI) to inform future policy and workforce planning. The review assessed the effectiveness and equity of practice education support across HSC Trusts, the independent sector, hospices and primary care.

The review found that while Practice Education Facilitators (PEFs) are well established and highly valued within HSC Trusts, equivalent practice education support is largely absent in the independent sector and primary care, resulting in inequitable learning opportunities. Significant variation in provision, expanding PEF roles without matched investment, and increasing workload pressures were identified.

There is strong willingness within the independent sector to expand placement capacity with appropriate support. The review noted that NI is the only UK region without Care Home Education Facilitator roles and that the absence of pre-registration nursing and midwifery placements in primary care represents a missed opportunity for future workforce supply. Key barriers include workforce pressures, governance and accountability challenges, capacity limitations, and financial constraints.

The report concludes that structured, governance-led practice education support is essential to delivering high-quality nursing and midwifery education and sustaining the future workforce. Key recommendations include extending equitable education support across all sectors, strengthening workforce planning, enhancing governance and professional leadership, and establishing clear career pathways for practice educators.

Learning and Development Framework

The Learning and Development Framework is designed to support the ongoing professional growth of nurses, midwives and healthcare support workers across Northern Ireland. There are four components to the Framework; Workforce Planning & Delivery; Learning Needs Analysis; Learning and Development Matrix; and Continuous Professional Development.

Two of the four core components of the Framework are highlighted below:

- The Learning and Development Matrix signposts staff to appropriate learning opportunities, including mandatory training, clinical education programmes, accredited programmes, and self-directed learning, supported by organisational performance management processes and professional development planning.

- The Regional Learning Needs Analysis Guide and Tool provide a consistent and structured approach to enable managers to identify, prioritise, and align learning needs with strategic policy objectives, workforce planning requirements, and service priorities.

Promoting the professional development of nurses and midwives

Promoting the professional development of nurses and midwives is essential to ensuring safe, effective and compassionate care across all healthcare settings and remains a top priority for the Chief Nursing Officer (CNO) in Northern Ireland. Continuous professional development supports practitioners to maintain and enhance their knowledge, skills and confidence, enabling them to respond to evolving patient needs, advances in practice and changes in service delivery. By providing access to high-quality education, learning opportunities and clear career pathways, organisations can foster a competent, adaptable and motivated workforce. Investment in professional development also strengthens professional identity, supports leadership development and improves retention, ultimately contributing to improved patient experiences, outcomes and the overall quality of care.

NIPEC's Responsibilities

In 2025-26, NIPEC continued to implement the CNO's vision and key priorities through promoting the professional development of nurses and midwives. Below are two examples focusing on Collective Leadership and Career Pathways.

Examples:

Career and Development Model for Nursing and Midwifery

In 2024, CNO asked NIPEC to refresh our existing nursing and midwifery careers website at https://nursingandmidwiferycareersni.hscni.net/ to ensure it aligned to her 5 year vision *Shaping Our Future 2023-2028.*

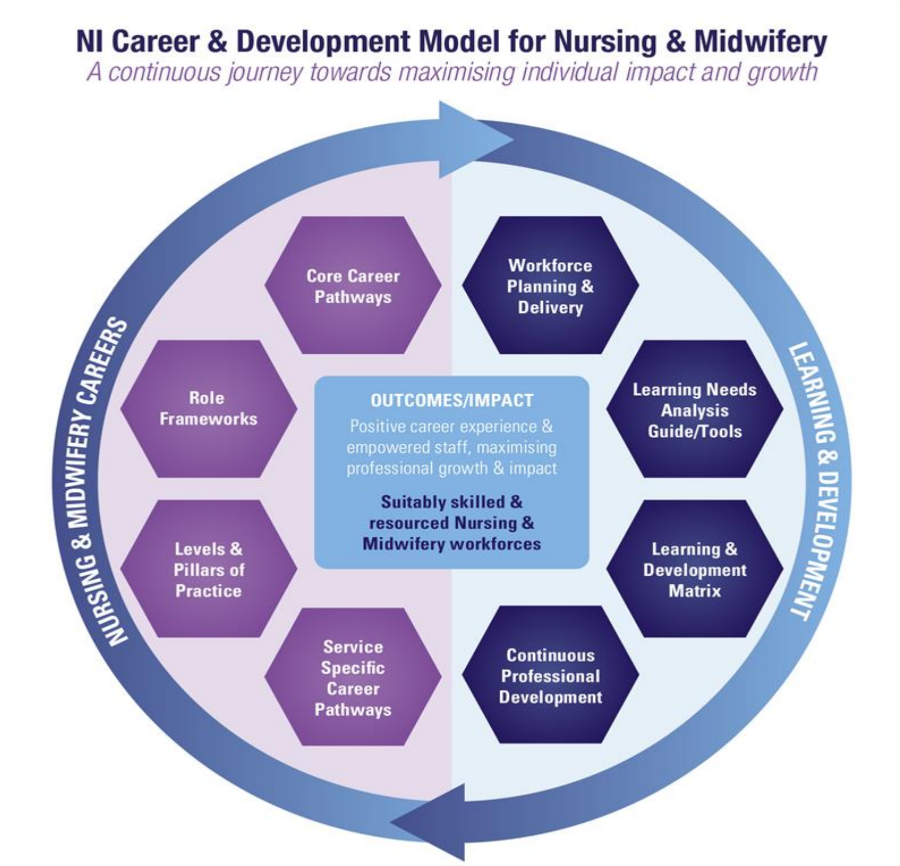
Professor Maria McIlgorm's (CNO) Vision 2023-2028

A NIPEC Working Group was established to progress this work. The aim and objectives were to:

- design an overarching career and development model;
- aligned to CNO's priorities;
- clearly identify the range of career pathways;
- articulate required knowledge skills and behaviours;
- support workforce planning and service delivery models;
- link to effective learning and development strategies;
- accessible via NIPEC's careers website.

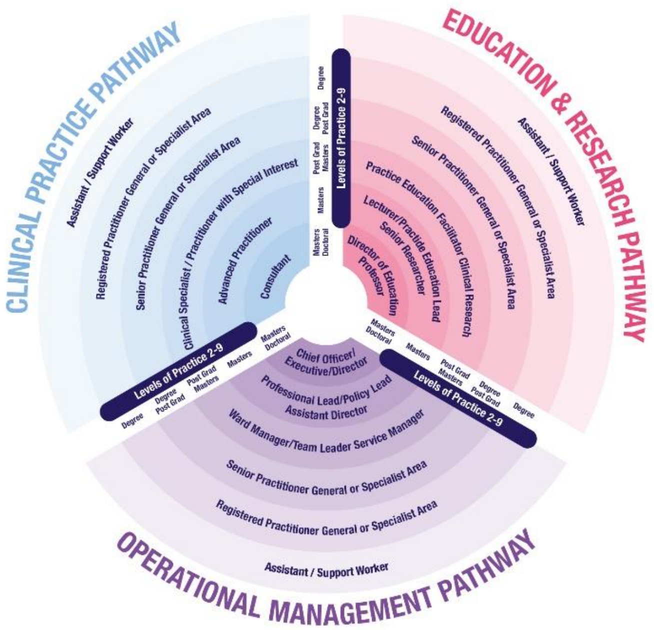
Subsequently, at NIPEC's Annual Conference in December 2025, the new NI Career and Development Model for Nursing and Midwifery was launched by CNO.

The Model is comprised of two inter-related sections: *Nursing and Midwifery Careers* and *Learning and Development.* It can be used by individuals to benchmark existing knowledge and skills and provides information and resources to help guide their professional development. Mangers, educators and commissioners can also use the model to support workforce planning and service delivery models which are linked to effective learning and development strategies, programmes and activities.



The Nursing and Midwifery Careers Section introduces three Core Career Pathways; Role Frameworks; Levels and Pillars of Practice; and Service Specific Career Pathways.

Nursing & Midwifery Core Career Pathways



The Learning and Development Framework is designed to support professional growth by providing access and signposting to resources such as the Learning Needs Analysis Guide and Tool, the Learning and Development Matrix along with information to support Workforce Planning and Continuous Professional Development.

NIPEC continues to support the promotion implementation of the Career and Development Model which includes Career Clinics within HSC Organisations. These have proved to be very positive and informative for Nurses and Midwives from a range of roles and practice areas.

NIPEC Senior Professional Officers Dr Carole McKenna (3rd from left) and Cathy McCusker (3rd from right) facilitating a Career and Development Clinic with Nurses in the Northern HSC Trust.

Implementation of Collective Leadership Framework

In 2023, the 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.

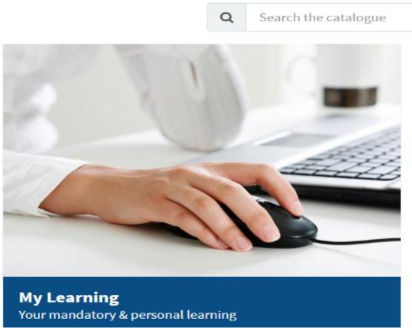
A Regional Task and Finish Group was convened to include representation from a wide range of dedicated regional, national stakeholders and partners.

Task & Finish Group: Representation from PCC, 5 HSCTs, PHA, Primary Care, NMTG, Independent Sector, AHPs, HR Directors, CEC, QUB, OU, UU, NIMDTA, NISCC, RCM & RCN

The *Collective Leadership Framework* was subsequently launched by the Health Minister at the CNO Conference in September 2024. It is applicable to all HSC staff and includes a self-assessment and development tool.

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.

During 2025, NIPEC further developed a short awareness animation and an e-learning programme which are available on both NIPEC's and the Learn HSCNI websites.



These resources aim to support the ongoing promotion and implementation of the *Collective Leadership Framework* across the HSC system in Northern Ireland.

Service Specific Career Pathways

During 2025–26, NIPEC continued to work in partnership with key stakeholders to complete nursing career pathways for cancer and perioperative nursing aligned to the Department of Health (DoH) strategic priorities for nursing and midwifery. The Chief Nursing Officer endorsed these career pathways and they were formally launched on 2 December 2025, at the NIPEC Conference. This work represents a significant milestone in strengthening professional development, workforce sustainability, and service transformation.

Cancer Nursing Career Pathway

The Cancer Strategy for Northern Ireland 2022- 2032, (DoH, 2022) identified a number of actions to improve the experience of people diagnosed with cancer. In supporting this strategy, the Cancer Nursing Career pathway provides a clear and structured pathway for nurses to develop their expertise, progress their careers, and drive innovation and improvement in cancer services.

This pathway recognises that our nursing workforce must continue to advance in knowledge and skills across all care settings, enabling nurses to contribute to and lead in the delivery of person-centred care throughout the entire patient pathway. Aligned with Shaping Our Future 2023- 2028, this framework reflects our commitment to investing in and enhancing the roles of the workforce, ensuring that every person affected by cancer receives care from professionals who are not only clinically competent but also deeply attuned to their needs. The evolution of specialist and advanced roles including, consultant nurses provides a continual opportunity to mobilise new models of care and contribute to the transformation of cancer services.

The NI Cancer Nursing Clinical Career Pathway establishes a common understanding of role diversity, outlining, expected levels of practice, core competencies across the four pillars of practice, and education requirements. It provides clarity of definition around the role and responsibility of the nurse supporting people living with cancer and enables aspiring nurses to reach their personal level of clinical expertise.

Members of the Cancer Steering Group pictured with Professor Linda Kelly, at NIPEC Conference, December 2025.

Perioperative Nursing Career Pathway

The Perioperative Nursing Career Pathway establishes a strategic, region-wide framework to support the development of a sustainable, skilled, and future-ready perioperative nursing workforce across Northern Ireland (NI). It enables structured workforce development and career progression for both registered and non-registered staff working within perioperative services, promoting consistency, quality, and equity of opportunity across the region.

Roles are mapped to the Levels of Practice (Levels 2–9) and are underpinned by the four pillars of nursing practice. The pathway defines eight core perioperative roles, spanning the full workforce continuum from support roles through to advanced clinical and strategic leadership. Each role is supported by clearly defined education, training, and key knowledge, skills and behaviours. This structured approach ensures consistent capability development and role clarity across all Trusts, while maintaining flexibility to respond to local service needs and workforce priorities.

Members of the Perioperative Steering Group pictured with Professor Linda Kelly, at NIPEC Conference, December 2025.

Critical Care Nursing

The Critical Care Pathway sets out a career pathway for nurses and nursing assistants working in adult critical care settings across Northern Ireland (NI). While the initial focus of the pathway was on adult critical care, its scope widened to include paediatric critical care; given the overarching concepts which underpin core competencies and education requirements are transferable across both settings. The Career Pathway is intended to serve as a guide for:

• Nurses and nursing assistants working in critical care settings
• Employers and managers
• Education providers.

It outlines expected levels of practice, core competencies across the four pillars of practice, education requirements and job descriptions (where applicable). These enable a standardised approach to the continued development of the roles within Critical Care Nursing for both registered and non-registered nursing roles.

Members of the Critical Care Steering Group pictured with Professor Linda Kelly, at NIPEC Conference, December 2025

Registered Nurse Learning Disabilities (RNLD): RNLD Career Pathway, Expert Reference Group (ERG) and RNLD Communities of Practice (CoP)

The *Equity of Access and Outcome: The future role of RNLDs in supporting people with learning disabilities to achieve the best health possible (2024) Report* was endorsed by the Chief Nursing Office Maria McIlGorm in Autumn 2024 and thereafter formally launched by the Health Minister on 1st November 2024.

The *Equity of Access and Outcomes Report* proposes a future model for RNLD nursing and outlines a number of recommendations that align with the themes of the Chief Nursing Officer's *Shaping Our Future: A Vision for the Professions of Nursing and Midwifery in Northern Ireland* (2023).

The *Equity of Access and Outcome Report* sets out twenty-seven recommendations presented under 4 themes: -

- Workforce/Workload Planning
- Education & Training
- Quality Assurance Framework
- Career Pathways

During April 2025, NIPEC supported members of the RNLD Expert Reference Group to identify and prioritise the report's recommendations.

A total of 72 responses were submitted from an engagement process, the top five priorities were identified and progressed over the past year including strengthening:

- RNLD Liaison roles impact across acute and primary care and community settings;
- Annual Health Checks to meet Quality Statement 2 Annual health checks NICE Guidance (2019);
- Learning from practice in other jurisdictions through RNLD Virtual Liaison Visits;
- Identification of the education and learning & development needs for nurses and midwives reflecting the changing population health needs of people with a learning disability across the life span;
- Aligning strategic direction for nursing and midwifery models to the *We Matter DOH Learning Disability Consultation;*
- Support engagement and communication through the RNLD Communities of Practice,
- Develop the structure and direction of the RNLD Career Pathway.

The established governance structure has facilitated accountability reporting of the NIPEC led work through the DoH RNLD Equity of Access and Outcome Oversight Group.

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

The NMC Code stipulates that nurses and midwives must ensure that all information and advice provided is evidence-based, including guidance relating to the use of healthcare products and services. The provision of safe and effective care within a person-centred culture is a shared responsibility of nurses, midwives and their employing organisations. Such care must be underpinned by organisational cultures and systems that actively promote evidence-based practice and are supported by robust risk management processes.

Providing effective guidance strengthens professional confidence, enhances patient safety, and ensures that nursing and midwifery practice remains responsive to emerging evidence, regulatory requirements and population health needs.

NIPEC's Responsibilities

NIPEC delivered its responsibilities by providing clear, evidence-based advice, guidance and information on best practice which is fundamental to supporting high standards of nursing and midwifery care. This function enables practitioners to make informed clinical decisions, promotes consistency and quality in practice, and supports the translation of policy, research and professional standards into care delivery.

Examples:

NMC Standards for Nursing and Midwifery Education and Training: Guidance for Northern Ireland (formally Future Nurse Future Midwife)

NIPEC updated its website to reflect the revised Nursing and Midwifery Council (NMC) terminology relating to the *Future Nurse* and *Future Midwife* titles. These updates align with recent NMC amendments aimed at standardising and strengthening language across pre-registration nursing and midwifery programmes, to ensure that relevant resources are clearly presented and easily accessible to the nursing and midwifery workforce.

The revised NIPEC webpage provides regionally agreed guidance and supporting resources for pre and post registration programmes, developed in collaboration with key stakeholders to help nurses, midwives, their employers, education providers and students effectively implement and apply the NMC Standards within practice settings in NI.

Impact Measurement of the Northern Ireland Preceptorship Framework (2022)

NIPEC completed an Impact Measurement Assessment of the *Northern Ireland Preceptorship Framework for Nursing and Midwifery (2022)* and its associated resources. The Assessment was conducted across HSC Trusts, Primary Care, and the Independent Sector, using NIPEC's Impact Measurement Framework (2025). Its aim was to evaluate the effectiveness of the Framework's implementation, assess its impact in practice, identify examples of best practice, and examine alignment between NIPEC's strategic objectives and the evolving needs of stakeholders.

The findings demonstrate that stakeholders across all sectors recognised the significant value of NIPEC's leadership in the development and implementation of the Preceptorship Framework and its supporting resources. This leadership has enabled a consistent, structured, and sustainable approach to preceptorship, supporting its ongoing development and integration across clinical practice settings.

Preceptees reported that their preceptorship period significantly enhanced their confidence in applying clinical knowledge and making professional decisions, highlighting the positive impact of structured support during their transition from student to registered practitioner. Organisations also shared a wide range of effective practice initiatives, including dedicated supervision sessions, the introduction of Preceptorship Champions, and bespoke support programmes. These initiatives have played a key role in promoting, embedding, and sustaining preceptorship across services.

Governance and Performance

Throughout 2025-26, 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:

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 2025-26 year, NIPEC led and facilitated a wide range of regional initiatives and details of these can be found in the Performance section of this report. We continued to work in partnership with the Department of Health, employers, registrants and all of our stakeholders to support the creation of an environment which is valued across the health and social care system.

NIPEC is led by a Council which is currently comprised of an Interim Chair, a Chief Executive and 10 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 2025-26 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).

In 2024-25, BSO commenced an income realignment exercise to demonstrate efficiency and value for money. This was largely due to BSO incurring increased activity levels without additional funding which created pressures on a number of service areas' delivery. As part of this work, BSO looked to reinvest existing resources into those service areas facing particular pressures, to facilitate improvements to customers and create a new baseline for service charges going forward.

As a result of this ongoing work, BSO rolled forward the 2024-25 SLAs into 2025-26 with a pay and prices uplift. The SLA pay and prices applied in 2025-26 was 3.6% for Pay (as informed by DoH), Employers National Insurance Increase (including threshold changes) of 2.2% and 2% for Non-Pay. This resulted in an overall P&P uplift of 5.04% which was agreed regionally, subject to in-year variations as a result of any pay award.

Once the realignment exercise is completed, BSO will be able to provide customers with a clear and detailed breakdown of service costs by task, alongside corresponding activity volumes for the specific financial year. Key performance indicators (KPIs) will be tracked throughout the year, supporting performance oversight and enabling informed discussions around service quality for the SLA, and mid-year reviews will be conducted to explore opportunities for efficiencies or further cost savings. Going forward, any additional services or new work will be costed separately and charged accordingly.

Assurances on the performance of the services under the BSO SLAs included an annual assurance letter (Governance Statement) from the BSO Chief Executive to NIPEC. In addition, quarterly assurances were received from some of the BSO services, including PALS and Finance, and NIPEC received monthly performance reports from relevant BSO service areas. Annual SLA meetings were held with BSO Directors and the Head of Corporate Services continued to attend the regional Arm's Length Bodies (ALBs) Customer Forum meetings in 2025-26 where updates on BSO services were provided by BSO representatives.

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

NIPEC received confirmation of an indicative opening allocation of £1,499,261 in February 2025, based on the 2024-25 allocation. This came with a caveat that any non-recurrent allocations received during the year should not carry expectation of a spend in 2026-27 without identification of a funding source and prior approval from DoH.

The final opening allocation was confirmed in June 2025 and was for the amount of £1,593,339: this included recurrent additions to the indicative opening amount with £68,000 for the Agenda for Pay Award, £4,078 for BSO recharges and £22,000 for the increase in employer's National Insurance contributions from 1 April 2025.

Throughout the 2025-26 financial year, NIPEC participated in a number of financial planning exercises, with the most notable asking ALBs to prepare scenarios based on 5%, 10% and 15% reductions in its opening allocation for the 2026-27 financial year. NIPEC completed these exercises with the support of our Sponsor Branch and advised that the only way we could meet any of these scenarios was by suppressing posts. Pending confirmation of an opening allocation for 2026-27, NIPEC has had to pause the recruitment of two posts: a Professional Officer, Midwifery, and the replacement for a Senior Communications Officer.

The loss of either will present significant difficulties for NIPEC and will result in the reprioritisation of our business objectives for 2026-27.

NIPEC received a capital allocation of £12,693 for the ICT Device Refresh Project in 2025-26 to replace fifteen devices which were or are going to be out of warranty and support by the end of July 2026. ITS will lead the rollout of the equipment for all HSC ALBs.

The financial statements presented in this Annual Report and Accounts report a small revenue surplus of **£8,119**, which is within the required breakeven threshold.

Human Resources

During 2025-26, the Chief Executive commissioned a review of the staffing structure to propose potential options for a revised organisational structure that would improve efficiency and effectiveness into the future. The review primarily considered the staffing associated with the clinical professional work of NIPEC, however, in doing so account was taken of the corporate and business side of the house.

The review was undertaken through engagement with staff and review of relevant documents, to understand the current work and working arrangements, future vision and to obtain views and opinions on what a new structure could look like. Engagement included meetings with the Chief Executive and Head of Corporate Services, workshops with the Senior Team and a meeting with the project support officers. A questionnaire was also issued to (and returned by) the SPOs and Head of Corporate Services.

It was agreed that NIPEC should make use of the opportunity afforded by the partial retirement of the three SPOs to improve its structure, with the aim of sustainability, succession planning, development, skills/grade mix, and better use of skills. Using the monies released by the partial retirements, an immediate action was identified for the recruitment of two band 7 Professional Officers which would help address the current issue of skill/grade mix within the nursing and midwifery team. The outcome of the review began to be implemented in the latter part of the year and will continue into 2026-27.

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.

In 2025-26, NIPEC reviewed the Hybrid Working Scheme. All staff members have opted into agile working and use this approach to manage their work pattern between the office space and remote locations, including home. Managers and teams plan working patterns to ensure there are regular opportunities for teams to come together in a shared space at least one day per week. Staff events and team meetings are planned as in-person events to provide opportunities for connection and shared learning.

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. The cumulative staff absence total for 2025-26 was **3.44%**, compared to 5.33% for 2024-25.

Property and Assets

NIPEC relocated to James House in February 2023 and 2025-26 marked the third full year of business in these Department of Finance owned premises. All staff are working flexibly, using the James House office as a base to come together with teams and projects as required and maximising the use of technology available supports agile working. All staff are equipped to work in the office and remotely and avail of CISCO and Microsoft Teams for calls, meetings and messaging. In addition to providing cost-savings in estates management, the new premises provides access to a wide range of onsite meeting rooms and a large conference space, which have proved useful given the restrictions on discretionary spend in the current financial climate.

NIPEC signed a five-year license agreement for James House 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. The current license expires in February 2028 and DoF have indicated that potential license costs from then may be as much as £60-70k per annum. NIPEC have identified an objective in our 2026-27 Business Plan to liaise with DoH Sponsor Branch and Health Estates to seek the funding or approaches to cover this as we would not have sufficient funding to meet any future charges.

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.

The BSO Equality Unit provides NIPEC with an Equality and Human Rights service via an annual SLA. Services include staff training, awareness sessions and guidance materials relating to individual responsibilities for promoting equality and diversity. BSO also provides one-to-one support for senior staff on considering equality issues in policy and decision-making.

All staff have completed e-learning modules on equality and diversity and all those involved in policy/service development have completed training on equality screening and impact assessment. During 2025-26, NIPEC delivered on the annual Equality and Disability Action Plans, with guidance and expertise provided by the Equality Unit to ensure we met the deadlines for statutory reporting to the Equality Commission.

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
Mr Kieran McCormick (Interim Chair)	• Managing Director/Owner of Balmoral Healthcare Agency Ltd; • Managing Director/Owner of Balmoral Homecare Agency Ltd; • Committee member of St Oliver Plunkett pre-school; • Honorary Lecturer at Queen's University, Belfast; • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council.
Mrs Linda Kelly (Chief Executive)	• Non -executive Board member of Radius Housing (unremunerated); • Honorary Professor of Nursing at Queen's University, Belfast; • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council.
Mrs Brenda Kelly Murnion	• Member of the Royal College of Midwives.
Mrs Ciara Scannell	• 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	• Shareholder in family business McGregor Group, manufactures agricultural buildings; • Shareholder in Zoe – health company (tests for blood and gut microbiome for personalised health information); • Hold personal share investments in a small number of companies None represent a controlling interest; • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council.
Dr Gary Mitchell	• Reader (Education) at Queen's University of Belfast; and • Member of Royal College of Nursing.

Dr Janine Stockdale	• Lead Midwife for Education, Queen's University of Belfast; and • Member of Royal College of Midwives.
Mrs Karen Diamond	• Self-employed; • Trustee of RiCh music charity and part time employee with the British Association for Music Therapy; and • Cousin is a Senior Professional Officer in NIPEC.
Dr Katrin Lehmann	• Consultant Nurse, CAMHS, Belfast Health & Social Care Trust; • Lancefield Private Clinic; • External adviser RCN Foundation; • Committee Member EMDR Ireland; • UK Council for Psychotherapy; and • Member of Royal College of Nursing.
Dr Nirmala Bhogal	• Director: Diaceutics PLC (Paid employment); • Co-Founder of Techhealth; and • Owner NB Consulting.
Ms Sharon McRoberts	• Owner/Director Axial Workforce Consultancy; • Associate Consultant Leadership Centre; and • Member of Royal College of Nursing.
Ms Siobhán Caslin	• Paid employee of the Financial Conduct Authority; • Member of Bar Council of England and Wales; • Member of Gray's Inn; and • Non-Executive member of the Council of the Pharmaceutical Society of Northern Ireland (remunerated).

Senior Staff

Name	Organisation
Mrs Brenda Carson	• 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	• Director: Ballymena Improvement District (unpaid); • Director: G&C Pubs Ltd (family business – dividend); • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council.
Mrs Cathy McCusker	• Member of Royal College of Nursing.
Mrs Eunice Robinson	• Member of Royal College of Nursing.
Mrs Fiona Bradley	• None.
Mrs Frances Cannon	• Member of Royal College of Nursing.
Mr Gary Cousins	• Member of Royal College of Nursing.
Ms Geraldine McKendry	• NHSCT Bank zero hours contract.
Ms Jill Jackson	• 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 2026 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 of year Accountability Review held on 25 June 2025, and the mid-year ground clearing meeting held on 3 November 2025, 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 2025-26 end-year Accountability Review meeting is scheduled to take place on 25 June 2026.

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 2026 at its meeting on 11 March 2026, along with a Council development plan for 2026-27. One Red Flag was identified in the self-assessment and this concerned the appointment of a new Chair and several replacement Lay Council members. NIPEC's Chair ended her tenure in December 2025 and an Interim Chair was appointed pending a public appointments exercise. In addition, two Lay members left in 2025 with a further Lay member taking a leave of absence at the beginning of 2026.

The Northern Ireland Practice and Education Council for Nursing and Midwifery (Appointment and Procedures) Regulations (Northern Ireland) 2002 SR 2002 No 386) state that NIPEC's Council should comprise a Chair, the Chief Executive and up to a maximum of 16 members who are a combination of registrants (60%) and lay members (40%). As of March 2026, the membership of NIPEC Council stands at 73% Professional members and 27% Lay. The DoH Public Appointments Unit have indicated that they plan to run a recruitment exercise in September / October 2026 and the Interim Chair, Kieran McCormick, will continue to liaise with them to support this exercise.

Three Council Workshops were held in 2025-26. On 9 April 2025, Dr Ruth Gray, Assistant Director, Quality Improvement & Innovation from the South Eastern Trust, led a session on the subject of Quality Improvement and the Health Minister was in attendance for part of this workshop. The second workshop was held on 3 September 2025 and was facilitated by Paula O'Kelly from HSC Leadership Centre on Skills Inventory Results and identifying further development of skills for Council. The third workshop took place on 11 February 2026 and included an information session on the BSO SLA and the Director of Digital also provided an update on some of the key work that is taking place across HSC. A session was also included on budget management, with the BSO Finance Business Partner providing an update on financial reports and explaining how these provide information to Council against initial Budget projections.

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 currently comprises an Interim Chair, Chief Executive and ten non-executive members who are a combination of registrants and lay members. There were four meetings of NIPEC Council in 2025-26 and all of these were held in person (although remote access was facilitated when requested). In addition, NIPEC's Council held three workshops throughout the year as outlined in section 2. Attendance of members between April 2025 and March 2026 are detailed in Table 1 below.

Table 1: Attendance of Members between April 2025 and March 2026

Name	**25 June 2025**	**17 September 2025**	**3 December 2025**	**11 March 2026**
*Bronagh Scott *(Chair to 5.12.2025)*	Yes	No	Yes	N/A
Kieran McCormick *(Interim Chair from 5.12.2025)*	No	Yes	Yes	Yes
Linda Kelly *(Chief Executive)*	Yes	Yes	Yes	No
Brenda Kelly Murnion	No	Yes	Yes	No
**Ciara Scannell	No	No	No	N/A
Eilidh McGregor	Yes	Yes	Yes	No
Gary Mitchell	Yes	No	Yes	Yes
Janine Stockdale	Yes	No	Yes	Yes
Karen Diamond	Yes	Yes	Yes	Yes
Katrin Lehmann	Yes	Yes	No	Yes
Nirmala Bhogal	Yes	Yes	Yes	Yes
Sharon McRoberts	Yes	No	Yes	No
Siobhán Caslin	Yes	No	Yes	Yes

***** Bronagh Scott's term ended on 5 December 2025.
****** Leave of absence from January 2026.

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.

During 2025-26, the Chair undertook a review of membership of the Council Committees due to the changes in Council membership and her imminent retirement. Members were asked to submit their preferences for which Committee they wished to sit on and the final decision was ratified at the December 2025 Council meeting. Dr Gary Mitchell and Mrs Ciara Scannell moved from the Professional Business Committee to the Audit & Risk Committee from that date, and Mrs Siobhán Caslin was nominated and agreed to assume the Chair role of the Committee.

The Audit & Risk Committee met four times in 2025-26. Attendance of members between April 2025 and March 2026 are detailed in Table 2.

Table 2: Attendance of Members between April 2025 and March 2026

Name	**20 May 2025**	**24 June 2025**	**14 October 2025**	**17 February 2026**
* Kieran McCormick (Chair)	Yes	No	Yes	N/A
**Siobhán Caslin	Yes	Yes	Yes	Yes
***Brenda Kelly	No	No	No	N/A
Katrin Lehmann	No	Yes	Yes	Yes
****Gary Mitchell	N/A	N/A	N/A	No
*****Ciara Scannell	N/A	N/A	N/A	No

* Kieran McCormick assumed the role of Interim Chair of NIPEC on 5 December 2025
** Siobhán Caslin took over as the Interim Chair of Audit & Risk Committee on 5 December 2025
*** Brenda Kelly transferred to the Professional Business Committee on 5 December 2025
**** Gary Mitchell joined the Audit & Risk Committee on 5 December 2025
***** Ciara Scannell joined the Audit & Risk Committee on 5 December 2025

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 twice in 2025-26; the first meeting took place to sign off the Chief Executive's performance for 2024-25 and agree objectives for 2025-26 while the second meeting was held to provide clarification on the revised senior executive pay structures and an update on the Korn Ferry Review from a BSO HR representative. Attendance of members is detailed in Table 3.

Table 3: Attendance of Members between April 2025 and March 2026

Name	6 August 2025	19 November 2025
Bronagh Scott (Chair to 5.12.2025)	Yes	Yes
Kieran McCormick (Interim Chair from 5.12.2025)	N/A	Yes
Karen Diamond	Yes	Yes
Sharon McRoberts	Yes	Yes

Professional 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.

Pending the appointment of new Council members, Chair reviewed the Committees in 2025-26 and proposed that the membership of the Professional & Business Committee be temporarily decreased from five to four members. Nirmala Bhogal, Chair of the Professional Business Committee, was agreeable to this proposal and the decision was ratified by Council on 5 December 2025 when Brenda Kelly moved to the Professional Business Committee and Ciara Scannell and Gary Mitchell transferred to the Audit & Risk Committee.

At their meeting on 4 September 2025, the Committee also approved the change of name of the Committee from the "Professional and Business Committee" to "Professional Business Committee" to clarify that the Committee's primary focus is on professional business and not corporate business. This decision was ratified by Council in September 2025.

The Committee met 4 times in 2025-26 and members' attendance is detailed in Table 4.

Table 4: Attendance of Members between April 2025 and March 2026

Name	23 June 2025	4 September 2025	28 November 2025	20 February 2026
Nirmala Bhogal (Chair)	Yes	Yes	Yes	Yes
*Ciara Scannell	Yes	Yes	Yes	N/A
Eilidh McGregor	No	Yes	Yes	Yes
**Gary Mitchell	Yes	Yes	No	N/A
Janine Stockdale	Yes	Yes	Yes	Yes
***Brenda Kelly	N/A	N/A	N/A	No

* Ciara Scannell joined the Audit & Risk Committee on 5 December 2025
** Gary Mitchell joined the Audit & Risk Committee on 5 December 2025
*** Brenda Kelly transferred to the Professional Business Committee on 5 December 2025

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

In 2024, NIPEC developed a four year Strategic Plan - Corporate Plan (2024-28)[1] in conjunction with key stakeholders. The Corporate Plan describes at a strategic level how NIPEC delivers on its overarching aims and objectives and the outcomes which it

[1] https://nipec.hscni.net/publications/corporate-strategies/

expects as a result, and takes account of developments in policy for nursing and midwifery strategy and Ministerial priorities.

An annual Business Plan is developed in support of the Corporate Plan and the 2025-26 version was the second plan in the timeframe and was approved by the Council and by Sponsor Branch, DoH, before being published. The Chief Executive has overall responsibility for delivering the Corporate and Business Plans, and is supported in the operation of these by the Senior Leadership Team. Progress on objectives is reported via the Professional Work Plan and KPIs. The former is scrutinised by the Professional Team meeting and the non-executive Professional Business Committee before being reviewed by Council four times per annum. KPIs are reported to each Business Team, Audit & Risk Committee and Council at least four times per annum also.

NIPEC's professional workplan provides a more detailed breakdown of the projects aligned to objectives in the Business Plan and is presented at each Professional Business Committee and Council meeting. Throughout 2025-26, 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. The rationale for redesigning the system included the need for strengthened governance, reduced manual burden and improved reporting mechanisms in line with NIPEC's four statutory functions. The review of the Work Plan also improved data quality via consistent capture methods and formatting, and developed meaningful performance metrics to support internal assurance and Council oversight. The system's flexibility allows for ongoing refinement as the needs of the organisation evolve and NIPEC met with a Data Analyst from BSO ITS in April 2026 to explore whether the format could be further digitised.

Details of performance against objectives from the 2025-26 Business Plan can be found in the Performance Analysis, pages 9-14.

NIPEC's Business Plan 2026-27 was prepared in January and February 2026 in consultation with Sponsor Branch, before being presented to the Professional & Business Committee in February 2026 for review and comment. The final version was approved by Council in March 2026 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 2025-26.

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).

During 2025-26, NIPEC developed a documented assurance framework outlining the organisation's approach to assurances, including the 3 lines model. The approach was to identify a comprehensive but proportionate model given the size of NIPEC. In addition, the framework was cross-referenced against the updated version of HM Government: The Orange Book: Management of Risk – Principles and Concepts, which was issued by the Department in August 2025.

The document sets out clearly the Council responsibilities, as reflected in the Partnership Agreement and the Standing Orders, and also compliments the work we do with the assurance maps – previously controls assurance standards. Council approved the Assurance Framework in December 2025.

NIPEC's Corporate Risk Register was included in the agenda of each Business Team, Audit & Risk and Council meeting in 2025-26. A new Risk Management Strategy and Action Plan 2026-27 was approved by the Audit & Risk Committee in February 2026. An update on the 2025-26 Action Plan was also reported to the Committee with confirmation that all five actions had been completed. An internal audit recommendation was for NIPEC to develop the risk register report to identify and record assurances using the 3 lines model. This was completed and the Corporate Risk Register was updated to incorporate the three lines model, to include an assessment of Controls Effectiveness RAG ratings.

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. 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. As at April 2026, all NIPEC staff have completed the Risk Management Awareness training.

5. Information Risk

NIPEC acknowledges that management of information risks is an essential component of good governance and ensures that information risk management is considered in its procedures and policies. Information Risk Management is managed within the context of NIPEC's Risk Management Strategy and Information Governance Strategy.

NIPEC's Information Governance Group exists to consider information governance matters pertaining to the achievement of NIPEC's business objectives. Chaired by the Head of Corporate Governance, NIPEC's SIRO, its main remit includes ensuring that NIPEC fulfills its statutory obligations under UK GDPR, the Data Protection Act and other relevant legislation; to provide oversight of data protection and UK GDPR for all website, social media and communication activity on behalf of NIPEC; and to provide assurance to the Chief Executive that NIPEC has adequate processes in place to manage its information. The Group met three times in 2025-26 and at the March 2026 meeting, it was agreed that membership of the group would be reviewed to take account of the fact that two of its members had reduced their working hours. It was also agreed that with the imminent retirement of the Senior Communications Officer on 31 March 2026, as she chaired the Website Governance Group, that it would be subsumed into the Information Governance Group pending a replacement being appointed.

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. During 2025-26, NIPEC updated the Operational Procedure for the Filing System with the aim of advising staff on the operation of NIPEC's electronic filing system and its structure, their roles and responsibilities in ensuring the system operates efficiently and to reflect good practice in terms of records management.

In addition, two members of the NIPEC staff team undertook a quality improvement project aimed at strengthening the organisation's compliance with standards for good documentation management, specifically in relation to the opening, management and disposal of electronic files. The project was initiated following an internal file audit conducted in 2024, which identified instances of inappropriate filing and the creation of folders without the required authorisation. The findings of the audit were considered by NIPEC's internal Information Governance Group, who agreed that there was a clear need to review both the existing efiling structure and the associated operational procedures. The project is due to conclude in June 2026 but has already shown some early indications of improvement.

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 monitored by the Business Team.

6. Public Stakeholder Involvement

NIPEC holds a unique position in HSC as a trusted professional regional lead on delivering service improvement and during 2025-26, we continued to collaborate with our registrant colleagues both in NI and across the UK. NIPEC has a broad range of stakeholders, primarily registered nurses and midwives who make up almost 27% of the HSC workforce in Northern Ireland. There are over 29,000 nursing and midwifery professionals in the NI workforce on the NMC register *(NMC Register for NI 2024-25),* an increase of 3.3% from 2023-24 with an increase of 5.9% of first-time joiners.

In respect of engagement with service users, NIPEC does not have a statutory duty of involvement and consultation *(Circular HSC (SQSD) 03/2012 "Guidance for the HSC organisations on arrangements for implementing effective personal and public involvement (PPI) policy in the HSC")*. However, NIPEC does undertake PPI and co-production when appropriate to ensure our work is informed by engagement with service users.

We deliver our functions by working collaboratively across the nursing/midwifery and health care system and through our established partnerships. We have a number of Partnerships with key stakeholders:

- CNO's Directorate / NIPEC Sponsor Branch;
- Executive Directors of Nursing (EDONs);
- Higher Education Institutions (HEIs) – Queen's University of Belfast, Ulster University and the Open University;
- The Public Health Agency; and
- Working groups made up of senior staff from the HSC and Independent and Voluntary sectors.

The Nursing and Midwifery Council (NMC) exists to protect the public and has a vital role in building a safety culture that is open and fair. NIPEC's work programme is closely aligned with the strategic policy direction of the NMC. NIPEC continued to engage with the NMC throughout 2025-26 and regular NMC meetings are now scheduled with Nursing and Midwifery NI senior leaders over the year, to strengthen the governance and ongoing partnership working to promote shared learning and improvement. In addition, NIPEC staff continue to inform the National Professional Advisory Group and are represented on a number of specific professional practice development initiatives, presenting the Northern Ireland professional perspective.

7. Fraud

NIPEC has a zero tolerance approach to fraud in order to protect and support our Resources including staff. It has a Fraud Policy and Response Plan in place to outline the approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation.

BSO Counter Fraud and Probity Services (CFPS) provide advice and guidance to HSC bodies on all matters relating to fraud and corruption on behalf of the DoH. 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 2025-26 Plan was presented to the Committee in February 2026: of the ten actions contained in the plan, seven were fully completed, one partially completed and two were not completed – these will both be carried forward to the 2026-27 action plan.

In addition, the assurance maps' action plan contains follow up on Priority 3 audit recommendations and progress on these was also reported to the Audit & Risk Committee in February 2026 by the Head of Corporate Services. Internal Audit report on the Priority 1 and 2 recommendations but the Committee identified a gap in assurance on the Priority 3 completions recommendations in 2025 and it was agreed that progress on their implementation should be included in the assurance maps action plan going forward.

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 2025-26 included two audits: Financial Processes and Management of Professional Projects. Outcomes were as follows:

  - **Financial Processes:** **Satisfactory Assurance**
    No priority 1 weaknesses were identified

  - **Professional Projects:** **Satisfactory Assurance**
    No priority 1 weaknesses were identified

  The focus of the Financial Processes audit included a review of Payroll, Non-Pay Expenditure with focus on agency workers, Procurement and Contract Management, Legal Payments and Consultancy Expenditure. There were two priority 2 recommendations, both in relation to non-pay expenditure and internal processes, and two priority 3 recommendations in relation to a required update on the internal procurement procedure and a review of the bank list.

  Internal Audit provided Satisfactory assurance on NIPEC's Management of Professional Projects' audit. There was one priority 2 recommendation advising that the Project Management Process should be reviewed and updated to ensure that it covers all project management related activities and provides clear instruction to staff. The two priority 3 recommendations related to the RAG rating of projects and a proposed amendment to the Terms of Reference of the Professional Business Committee.

  All recommendations were accepted by NIPEC and work has commenced on implementing them. Progress will be reported at mid-year and year-end to the Audit & Risk Committee.

  In February 2026, NIPEC's Senior Team and Audit & Risk Committee signed off a new Internal Audit Charter. The Global Internal Audit Standards (GIAS) were introduced in the UK Public Sector in April 2025 and the purpose of the Charter is to define the role of Internal Auditing; the commitment to adhere to GIAS; and the organisational position and reporting relationships. A mandate is contained within the Charter and it specifies the authority, role and responsibilities of Internal Audit.

  The GIAS also require Internal Audit to have an Internal Audit Strategy in addition to the annual Business Plan produced by BSO. At the Internal Audit Forum on 20th March 2026, the Head of Internal Audit sought the input of members on the draft Strategy which will be shared with clients when a final draft is ready. Areas for discussion included:

- Talent (Succession planning, Qualifications/training);
- Process (Successful EQA, embedding root cause analysis, concept of regional audit across different organisations);
- Technology (Better use in audits, inclusion of AI); and
- Strategic Advisor (advisory work and shared learning).

- **Shared Service Audits**
  A number of audits have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan 2025-26. The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports have been presented to the 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	• **Satisfactory**
Accounts Payable Shared Service	• **Satisfactory**
Accounts Receivable Shared Service	• **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 2025-26 for the year gave the following opinion for NIPEC:

*"Overall for the year ended 31 March 2026, 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)**
  In March 2024, NIPEC was awarded with IIP Silver Accreditation. The NIPEC Quality Strategy, Lead, Inspire & Improve set out a number of objectives that we are continually striving to deliver. One of those is to support our workforce by building trust and psychological safety through collective leadership. Alongside regular supervision and annual appraisals the team participate in an annual staff survey and wellbeing conversations. Using the 'what matters to you' conversation guide has created a structured systematic method to asking and listening to what matters most to staff. These discussions aim to create a culture where people feel heard and valued. Themes are identified and presented back to the team who collaborate to agree follow up actions to improve the experience of the team.

  The 'what matters to you' conversations took place in early 2026 and outcomes will be presented to the Team meeting in June 2026 and any associated actions taken forward by the internal Total Quality Management Group.

- **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.

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).

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 2025-26.

12. Reporting of Adverse Incidents

NIPEC has in place a Policy for the reporting of Adverse Incidents/Accidents/Near Misses & Dangerous Occurrences. There were no incidents recorded in 2025-26.

13. Budget Position and Authority

The Budget Act (Northern Ireland) 2026, which received Royal Assent on 20 March 2026, together with the Northern Ireland Spring Supplementary Estimates 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026-27 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 2025-26.

Signed: Date: 1st July 2026

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 HSC (SE) 1-2026 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 two members in total, one lay and one 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 are members 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.

The Remuneration Committee met twice in 2025-26; the first meeting took place to sign off the Chief Executive's performance for 2024-25 and agree objectives for 2025-26 while the second meeting was held to provide clarification on the revised senior executive pay structures and an update on the Korn Ferry Review from a BSO HR representative. Draft minutes of the meeting were presented to a confidential session of the Council in September 2025.

Remuneration Policy

The Chair of NIPEC is entitled to receive a payment of £12,870 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 HSC (SE) 1-2026, 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 introduced revised Senior Executive pay arrangements via a Senior Executive Pay Structure Reform which impacted all Senior Executives in post at 1 April 2023, as set out within DoH circular HSC (SE) 1/2025. An incremental scale has been introduced, initially set out as an 8-point scale, annually reducing by 1 point to achieve a 5-point scale by year 4 of the reform (1 April 2026). All incremental progression on this scale during transition to the revised 5-point scale is automatic however robust performance management processes continue to operate, overseen by NIPEC's Remuneration Committee applying the standards as set out within the Performance Management Framework. The 2023-24 and 2024-25 Senior Executive Pay Award circular was received from the DoH on 13 May 2025 and the 2025-26 Senior Executive Pay Award circular was received from the DoH on 29 January 2026; all payments were made during 2025-26.

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)***

	2025-26					2024-25				
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**
Chair										
Bronagh Scott*/**	5-10	-	-	-	**5-10**	10-15	-	-	-	**10-15**
Kieran McCormick*/**	0-5	-	-	-	**0-5**	-	-	-	-	-
Executive Members										
Linda Kelly****	110-115	-	-	64	**175-180**	100-105	-	-	24	**125-130**

	2025-26					2024-25				
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***	65-70	-	-	28	**90-95**	70-75	-	-	17	**85-90**
Carole McKenna***	70-75	-	-	25	**100-105**	70-75	-	-	17	**85-90**
Cathy McCusker***	50-55	-	-	40	**90-95**	70-75	-	-	17	**85-90**
Eunice Strahan***	60-65	-	-	43	**105-110**	60-65	-	-	14	**75-80**
Fiona Bradley***	50-55	-	-	83	**135-140**	70-75	-	-	92	**160-165**
Gary Cousins***	70-75	-	1,700	17	**90-95**	70-75	-	700	16	**85-90**
Geraldine McKendry***	65-70	-	-	67	**135-140**	60-65	-	-	14	**75-80**
Jill Jackson***	70-75	-	-	44	**115-120**	65-70	-	-	38	**105-110**

* 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. Kieran was appointed as Interim Chair from 5 December 2025 when Bronagh Scott ended her tenure as Chair.

*** The salaries for the applicable executive members include the 2025-26 pay award

**** Linda Kelly (Chief Executive) received backdated payments for 2023-24 and 2024-25 which were paid in 2025-26 according to Senior Executives pay settlement and circular HSC(SE)1/25. During 2025-26 Linda Kelly was also in receipt of Senior Executive pay uplift in accordance with circular HSC(SE)1/2026 .

Fair Pay Disclosures *(Subject to audit)*

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:

	2026 (£)	2025 (£)
Band of Highest Paid Director's Total Remuneration - £000s	110-115	100-105
25th Percentile Total Remuneration	30,162	29,114
Median Total Remuneration	68,631	52,809
75th Percentile Total Remuneration	74,896	72,293
Ratio (25th / Median / 75th)	3.7/1.63/1.49	3.45/1.9/1.39
Range of Staff remuneration	£27-112k	£27-101k

The banded remuneration of the highest-paid director in NIPEC in the financial year 2025-26 was £110-£115k (2025; £100-£105k). This was 3.7 times (2025; 3.45) the 25th percentile remuneration of the workforce, which was £30,162 (2025; £29,114). The banded remuneration of the highest-paid director was 1.63 times (2025; 1.9) the median remuneration of the workforce, which was £68,631 (2025; £52,809). This was 1.49 times (2025; 1.39) the 75th percentile remuneration of the workforce, which was £74,896 (2025; £72,293). These increases are mainly due to the Agenda for Change (AfC) pay award. In 2025-26, 0 (2024-25; 0) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £27,485 to £112,500 (2024-25: £26,530 to £102,500).

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

Percentage change for:	**2025-26 vs 2024-25**
Average employee salary and allowances:	***5.62%**
Highest paid director's salary and allowances:	**10.94%**

***** The average salary and allowances have increased in 2025-26 due to the pay awards. The highest paid director's salary and allowances have increased in 2025-26 due to senior executive pay structure reform settlement payments.

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 31/3/26 £'000s	CETV at 31/3/25 £'000s	Real increase in CETV £'000s
Linda Kelly	45-50 Plus lump sum of 115-120	2.5-5 Plus lump sum of 0-5	1130	1041	90
Brenda Carson	30-35 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-5	757	724	33
Carole McKenna	15-20 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-5	277	244	33
Cathy McCusker	40-45 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-5	930	904	26
Eunice Strahan	20-25 Plus lump sum 50-55	0-2.5 Plus lump sum of 0-5	505	451	54
Fiona Bradley	35-40 Plus lump sum 0-5	2.5-5 Plus lump sum 0-5	755	769	(14)
Geraldine McKendry	35-40 Plus lump sum 100-105	2.5-5 Plus lump sum of 5-10	937	848	89
Jill Jackson	20-25 Plus lump sum 45-50	2.5-5 Plus lump sum of 0-5	463	406	57
Gary Cousins	5-10 Plus lump sum 5-10	0-2.5 Plus lump sum of 0-5	107	90	17

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 2025-26 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. The rates applicable from 1 April 2025 are displayed in Table 3.

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%

Table 3: 01 April 2025 – 31 March 2026

Pensionable earnings (based on actual salary)	Contribution rate (before tax relief) (gross)
Up to £13,259	5.2%
£13,260 to £27,288	6.7%
£27,289 to £33,247	8.5%
£33,248 to £49,913	10.0%
£49,914 to £63,994	10.9%
£63,995 and above	12.7%

HSC Pension Arrangements

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 2020 valuation for the HSC Pension scheme which reflects current financial conditions (and a change in financial assumption methodology) has been used for 2025-26.

Pension benefits are administered by BSO HSC Pension Service. Two schemes are in operation, HSC Pension Scheme and the HSC Pension Scheme 2015. There are two sections to the HSC Pension Scheme (1995 and 2008) which was closed with effect from 1 April 2015 except for some members entitled to continue in this Scheme through ‘Protection’ arrangements. On 1 April 2015 a new HSC Pension Scheme was introduced. This new scheme covers all former members of the 1995/2008 Scheme not eligible to continue in that Scheme as well as new HSC employees on or after 1 April 2015. The 2015 Scheme is a Career Average Revalued Earnings (CARE) scheme.

On 1 April 2015, the government made changes to public service pension schemes which treated members differently based on their age. The public service pensions remedy, known as the ‘McCloud Remedy’ puts this right and removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022. Stage 1 of the remedy closed the 1995/2008 Scheme on 31 March 2022, with active members becoming members of the 2015 Scheme on 1 April 2022. For Stage 2 of the remedy, eligible members had their membership during the remedy period in the 2015 Scheme moved back into the 1995/2008 Scheme on 1 October 2023. This is called ‘rollback’. All benefits accrued from 1 April 2022 onwards are calculated under the 2015 CARE Scheme. HSCPS will contact retirees with personalised information to assist in making their retrospective choice regarding the remedy period. Disclosed CETVs are calculated using both rolled back and remediable service, with the higher financial figures given.

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 2025-26.

(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**	
	2026	**2025**	**2026**	**2025**	**2026**	**2025**
<£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 2025-26 and 2024-25. £Nil exit costs were paid in 2025-26, the year of departure (2024-25 £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 2025-26 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 on 1 December 2022;
Dr Carole McKenna	was appointed Senior Professional Officer on 1 January 2009;
Mrs Cathy McCusker	was appointed Senior Professional Officer on 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 2025-26. 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

	2025-26	2024-25
Off-Payroll staff as at 1 April 2025	-	-
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 2026	-	-

Staff Costs *(Subject to audit)*

Staff costs comprise:	2026 Permanently employed staff	2026 *Others	2026 Total	2025 Total
	£	£	£	£
Wages and salaries	953,999	11,457	965,456	1,013,294
Social security costs	131,418	-	131,418	117,593
Other pension costs	212,144	-	212,144	216,043
Sub-Total	1,297,561	11,457	1,309,018	1,346,930
Capitalised staff costs	-	-	-	-
Total staff costs reported in Statement of Comprehensive Expenditure	**1,297,561**	**11,457**	**1,309,018**	**1,346,930**
Less recoveries in respect of outward secondments			-	-
Total net costs			**1,309,018**	**1,346,930**

* The staff amounts disclosed as ‘Others’ in 2025-26 relate to agency members of staff.

Average number of persons employed *(Subject to audit)*
The average number of whole time equivalent persons employed during the year was as follows;

	2026			2025
	Permanently employed staff	Others	Total	Total
	No.	No.	No.	No.
Administrative and Clerical	9	1	10	10
Nursing and Midwifery	4	2	6	9
Total average number of persons employed	**13**	**3**	**16**	**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			**16**	**19**

The staff numbers disclosed as 'Others' in 2025-26 relate to temporary members of staff. The gender breakdown for 2026 is:

(Subject to audit)	**2026**		**2025**	
	Female	**Male**	**Female**	**Male**
Administrative and Clerical	8	1	8	1
Nursing and Midwifery (inc. Chief Executive)	8	1	8	2
Total	**16**	**2**	**16**	**3**

To Note: the difference in totals in 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 2025-26 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

NIPEC's Senior Communications Officer retired on 31 March 2026 and replacement of the post has been put on hold pending the outcome of the budget allocation for 2026-27. There were no other leavers from the permanent sixteen WTE staff.

The turnover for 2024-25 was 0%.

Staff Absence

The cumulative sickness and absenteeism rate for the organisation as at the end of March 2026 was **3.44%**, a decrease from March 2025 when the figure was 5.33%.

Health and Well-Being

Support for staff wellbeing and development remains a priority for managers. A combination of online and in-person team meetings, and informal chats have supported staff during the year. Activities included regular staff meetings, the health & wellbeing group, teams competing in a 10,000 steps initiative, a Halloween soup lunch, a Christmas quiz and lunch, and healthy lunches which took place throughout the year. In addition, staff members celebrated birthdays in the offices with tea and cake. Collections at some of these events were donated to the NI Hospice who received a total of £155.75 and at Christmas, staff donated clothes and toiletries to a local homeless charity, the Welcome Centre.

The Health and Wellbeing Committee shared links to support services and details of local events to support wellbeing such as lunchtime walking tours and Sustrans events and staff have supported health events in the building including NI Blood Transfusion donor sessions and fund raising coffee mornings.

NIPEC staff also continued to be supported by the BSO HR Wellbeing Team who promoted a number of events including a Time to Talk Day, a Healthy Living Week which included sessions on alcohol awareness and domestic abuse, and a Here 2 Help App.

Staff Engagement, Communication and Employee Involvement

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 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, the annual staff survey took place along with individual "what matters to you" conversations in 2025-26. These form part of NIPEC's quality measurement plan and support the measurement of staff training, staff psychological safety, how many staff feel that the team work effectively together and whether they feel that NIPEC is a great place to work. The results are due to be presented at a Staff meeting and Council in June 2026.

Health and Fire Safety

NIPEC has approved Health and Safety at Work and Fire Management policies. The organisation recognises that we have responsibilities under Health and Safety legislation and complies with the requirements of the Health and Safety at Work (NI) Order 1978 and all other relevant health and safety legislation and codes of practice. The safe conduct of the organisation relies on our systems, our procedures and our staff who are supported through a Service Level Agreement with BSO which offers expert advice and support on legislation and codes of practice.

The co-ordination of health and fire safety activities is carried out by the Health and Fire Safety Committee which met four times in 2025-26. 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. Any gaps in assurance are identified by the self-assessment of the health and safety assurance map and included in the annual action plan. The two Fire Safety actions which were included in the 2025-26 action plan were completed and reported to the February 2026 Audit & Risk Committee.

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.

Accountability and Audit Report

Assembly Accountability Disclosure Notes

(Subject to audit)

(i) Losses and Special Payments:

Losses statement	2025-26		2024-25
	Number of Cases	£000	£000
Total number of losses	**2**		-
Total value of losses		**9.1**	-

Individual losses over £300,000	2025-26		2024-25
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2025-26		2024-25
	Number of Cases	£000	£000
Total number of special payments	-		-
Total value of special payments		-	-

Special Payments over £300,000		2025-26		2024-25
		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

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 2026, 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 2026 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 March 2026.

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 *(Subject to audit)*

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

Consultancy Payments *(Subject to audit)*

NIPEC did not incur any expenditure on consultancy in 2025-26 (2024-25: £Nil).

Other Payments *(Subject to audit)*

There were no other significant payments made during the year.

Long Term Expenditure Plans

It is anticipated that for HSC, there will be significant resourcing challenges in 2026-27 as the funding available at NI block level will remain constrained and budgets will be reduced due to overspending in 2025-26. Like all ALBs, NIPEC has been asked to significantly reduce current levels of expenditure and in February 2026, we were asked to prepare a budget scenario for 2026-27 where our opening allocation would be reduced by 5%, 10% or 15%.

In response to this request, NIPEC laid out the effect of this level of efficiency which would undoubtedly result in a reduction in posts. NIPEC questioned the disproportionate impact on an organisation the size of NIPEC having to withstand such savings and whether these reduce the viability of the organisation's ability to deliver their extensive work programme. Already NIPEC is having to re-prioritise commitments due to availability of staff and this will not only affect CNO Directorate commissioned work, but also may lead to the delay in delivery of Ministerial related objectives such as the reset agenda.

In addition, it should be noted that NIPEC's license in James House is up for renewal in February 2028 and we do not have sufficient funding to meet any future charges. We have identified this issue to our Sponsor Branch colleagues and we will continue to cooperate with the DoH and our Sponsor Branch to address these issues and ensure our budget is managed to a breakeven position as required.

Fees and Charges

There were no 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 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 — Date: 1st July 2026

Accounting Officer

Certificates of Chairman and Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 81 – 128), 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: 1st July 2026

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 81 - 128), as prepared in accordance with the above requirements, have been submitted to, and duly approved by, the Council.

Signed: Chair

Date: 1st July 2026

Signed: Chief Executive

Date: 1st July 2026

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

Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU
tbc 2026

Financial Statements

for the Year Ended 31 March 2026

These accounts for the year ended 31 March 2026 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 2026

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.

	NOTE	2026 £	2025 £
Income			
Revenue from contracts with customers	4.1	-	-
Other operating income	4.2	-	-
Deferred income	4.3	-	-
Total operating income		-	-
Expenditure			
Staff costs	3	(1,309,018)	(1,346,930)
Purchase of goods and services	3	(5,194)	(5,253)
Depreciation, amortisation and impairment charges	3	(48,087)	(49,215)
Provision (expense) / credit	3	(9,873)	(22,279)
Other expenditure	3	(331,171)	(265,764)
Total operating expenditure		**(1,703,343)**	**(1,689,441)**
Net Expenditure		**(1,703,343)**	**(1,689,441)**
Finance income	4.2	-	-
Finance expense	3	-	-
Net expenditure for the year		**(1,703,343)**	**(1,689,441)**
Adjustment to net expenditure for non cash items		80,710	93,494
Net expenditure funded from RRL		(1,622,633)	(1,595,947)
Revenue Resource Limit (RRL)	22.1	1,630,752	1,604,839
Surplus/(Deficit) against RRL		**8,119**	**8,892**

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2025 £	2025 £
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 2026		**(1,703,343)**	**(1,689,441)**

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL
STATEMENT of FINANCIAL POSITION as at 31 March 2026

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.

	NOTES	£	2026 £	£	2025 £
Non Current Assets					
Property, plant and equipment	5.1/5.2	15,669		6,268	
Right-of-use assets	17.1	82,965		127,760	
Intangible assets	6.1/6.2	-		-	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
Total Non Current Assets			98,634		134,028
Current Assets					
Assets classified as held for sale	10	-		-	
Inventories	11	-		-	
Trade and other receivables	13	4,808		10,356	
Other current assets	13	9,702		6,093	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	27,415		27,131	
Total Current Assets			41,925		43,580
Total Assets			**140,559**		**177,608**
Current Liabilities					
Trade and other payables	14	(166,689)		(216,319)	
Other liabilities	14	-		-	
Intangible current liabilities	14	-		-	
Financial liabilities	7	-		-	
Provisions	15	(68,500)		(74,822)	
Total Current Liabilities			(235,189)		(291,141)
Total assets less current liabilities			**(94,630)**		**(113,533)**
Non Current Liabilities					
Provisions	15	(408,931)		(437,605)	
Other payables > 1 yr	14	-		-	
Financial liabilities	7	-		-	
Total Non Current Liabilities			(408,931)		(437,605)
Total assets less total liabilities			**(503,561)**		**(551,138)**
Taxpayers' Equity and other reserves					
Revaluation reserve		53		53	
SoCNE Reserve		(503,614)		(551,191)	
Total equity			**(503,561)**		**(551,138)**

The financial statements on pages 81-128 were approved by the Council on 1st July 2026 and were signed on its behalf by:

Signed: (Chair) Date: 1st July 2026

Signed: (Chief Executive) Date: 1st July 2026

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of CASHFLOWS for the year ended 31 March 2026

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	2026 (£)	2025 (£)
Cashflows from operating activities			
Net deficit after interest/Net operating cost		(1,703,343)	(1,689,441)
Adjustments for non cash costs	3	80,710	93,494
Decrease / (Increase) in trade and other receivables		1,939	19,340
Less movements in receivables relating to items not passing through the NEA			
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		(49,630)	(17,842)
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant & equipment		(12,693)	-
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	(44,869)	(37,321)
Net cash outflow from operating activities		**(1,727,886)**	**(1,631,770)**
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		1,728,170	1,630,974
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
Net financing		**1,728,170**	**1,630,974**
Net (decrease) increase in cash & cash equivalents in the financial year		284	(796)
Cash & cash equivalents at the beginning of the financial year	12	27,131	27,927
Cash & cash equivalents at the end of the financial year	12	**27,415**	**27,131**

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2026

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 £	Revaluation Reserve £	Taxpayers Equity £
Balance at 31 March 2024		**(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)**
Changes in Taxpayers Equity 2025-26				
Grant from DoH		1,728,170	-	1,728,170
Transfers between reserves		-	-	-
Comprehensive expenditure for the year		(1,703,343)	-	(1,703,343)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	22,750	-	22,750
Balance at 31 March 2026		**(503,614)**	**53**	**(503,561)**

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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.

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.

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.

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.

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.

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 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.

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.

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:

- 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.

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:

- 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;

- 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.

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 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 2026. 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.

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 2025-26 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.

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 2026 or 31 March 2025.

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 18 Presentation and Disclosure in Financial Statements:

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

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.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 3 - EXPENDITURE

	2026 £	2025 Restated * £
Staff costs:[1]		
Wages and salaries	965,456	1,013,294
Social security costs	131,418	117,593
Other pension costs	212,144	216,043
Supplies and services – general	5,194	5,253
Recharges from other HSC organisations	159,440	130,537
Establishment	45,479	33,735
Transport	-	-
Premises	77,431	68,220
Rentals under operating leases	-	-
Bad debts	9,119	-
Interest charges	-	-
Miscellaneous	16,952	11,272
Total Operating Expenses	**1,622,633**	**1,595,947**
Non cash items		
Depreciation	48,087	49,215
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)	9,873	22,279
Cost of borrowing provisions (unwinding of discount on provisions)	-	-
Auditors remuneration	22,750	22,000
Total non cash items	**80,710**	**93,494**
Total	**1,703,343**	**1,689,441**

[1] Further detailed analysis of staff costs is located in the Staff Report on pages 64 to 70.

* Restated 2025-26: HSCLC Associate charges from General Miscelleneous to Recharges from Other HSC Organisations.

During the year NIPEC purchased no non audit services from its external auditors (NIAO) (2024-25: £Nil).

NOTE 4 - INCOME

4.1 Revenue from Contracts with Customers

NIPEC had no revenue from contracts with customers in 2025-26 and 2024-25.

4.2 Other Operating Income

NIPEC had no other operating income.

4.3 Deferred income

NIPEC had no deferred income in 2025-26 and 2024-25.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5 – PROPERTY, PLANT AND EQUIPMENT

NOTE 5.1 - Property, plant & equipment - year ended 31 March 2026

	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 2025	-	**223,977**	-	-	-	-	**34,038**	-	**258,015**
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	12,693	-	12,693
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 2026	**-**	**223,977**	**-**	**-**	**-**	-	**46,731**	**-**	**270,708**
Depreciation									
At 1 April 2025	-	**96,217**	-	-	-	-	**27,770**	-	**123,987**
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	-	-	-	-	3,292	-	48,087
At 31 March 2026	**-**	**141,012**	**-**	**-**	**-**	-	**31,062**	**-**	**172,074**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5.1 - (continued) Property, plant & equipment- year ended 31 March 2026

	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 2026	**-**	**82,965**	**-**	**-**	**-**	**-**	**15,669**	**-**	**98,634**
At 31 March 2025	**-**	**127,760**	**-**	**-**	**-**	**-**	**6,268**	**-**	**134,028**
Asset financing									
Owned	-	-	-	-	-	-	**15,669**	-	**15,669**
Right-of-use		**82,965**	-	-	-	-	-	-	**82,965**
Carrying Amount									
At 31 March 2026	**-**	**82,965**	**-**	**-**	**-**	**-**	**15,669**	**-**	**98,634**

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of right-of-use assets held under leases and hire purchase contracts is £44,795 (2024-25: £44,795).

NOTE 5.2 - 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	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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**

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5.2 - (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 31 March 2024	**-**	**172,555**	**-**	**-**	**-**	**-**	**10,688**	**-**	**183,243**
Asset financing									
Owned	-	-	-	-	-	-	6,268	-	6,268
Right-of-use	-	127,760	-	-	-	-	-	-	127,760
Carrying Amount									
At 31 March 2025	**-**	**127,760**	**-**	**-**	**-**	**-**	**6,268**	**-**	**134,028**
Asset financing									
Owned	-	-	-	-	-	-	10,688	-	10,688
Carrying Amount									
At 31 March 2024	**-**	**-**	**-**	**-**	**-**	**-**	**10,688**	**-**	**10,688**

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of right-of-use assets held under leases and hire purchase contracts is £44,795 (2023-24: £47,795).

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6 – INTANGIBLE ASSETS

NOTE 6.1 - Intangible assets - year ended 31 March 2026

	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 2025	-	**1,655**	**-**	**-**	**-**	**-**	**-**	**-**	**1,655**
Indexation	-	33	-	-	-	-	-	-	33
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2026	**-**	**1,688**	**-**	**-**	**-**	**-**	**-**	**-**	**1,688**
Amortisation									
At 1 April 2025	-	**1,655**	**-**	**-**	**-**	**-**	**-**	**-**	**1,655**
Indexation	-	33	-	-	-	-	-	-	33
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	-	-	-	-	-	-	-	-
At 31 March 2026	**-**	**1,688**	**-**	**-**	**-**	**-**	**-**	**-**	**1,688**

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6.1 - (continued) Intangible assets - year ended 31 March 2026

	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 2026	-	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-	-
Asset financing									
Owned	-	-	-	-	-	-	-	-	-
Right-of-use	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2026	-	-	-	-	-	-	-	-	-

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:

	2026 £	2025 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

NOTE 6.2 - 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 2026

NOTE 6.2 - (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	-	-	-	-	-	-	-	-	-
Right-of-use	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2025	-	-	-	-	-	-	-	-	-
Asset financing									
Owned	-	-	-	-	-	-	-	-	-
Right-of-use	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2024	-	-	-	-	-	-	-	-	-

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 2026 or 31 March 2025.

NOTE 9 - IMPAIRMENTS

	2026			
	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	**-**	**-**	**-**	**-**

	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	**-**	**-**	**-**	**-**

NOTE 10 - ASSETS CLASSIFIED AS HELD FOR SALE

NIPEC did not hold any assets classified as held for sale at either 31 March 2026 or 31 March 2025.

NOTE 11 - INVENTORIES

NIPEC did not hold any goods for resale at either 31 March 2026 or 31 March 2025.

NOTE 12 - CASH AND CASH EQUIVALENTS

	2026 £	2025 £
Balance at 1 April	27,131	27,927
Net change in cash and cash equivalents	284	(796)
Balance at 31 March	**27,415**	**27,131**

The following balances at 31 March were held at	**2026 £**	**2025 £**
Commercial Banks and cash in hand	27,415	27,131
Balance as at 31 March	**27,415**	**27,131**

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 13 - TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2026 £	2025 £
Amounts falling due within one year		
Trade receivables	208	5,660
Deposits and advances	-	-
VAT receivable	-	-
Other receivables – not relating to fixed assets	4,600	4,696
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
Trade and other receivables	**4,808**	**10,356**
Prepayments	9,702	6,093
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
Other current assets	**9,702**	**6,093**
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	**4,808**	**10,356**
TOTAL OTHER CURRENT ASSETS	**9,702**	**6,093**
TOTAL INTANGIBLE CURRENT ASSETS	-	-
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**14,510**	**16,449**

The balances are net of a provision for bad debts of £Nil (2024-25: £Nil).

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 14 - TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2026 £	2025 £
Amounts falling due within one year		
Other taxation and social security	52,248	90,984
Bank overdraft	-	-
VAT payable	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	-	-
Trade revenue payables	31,759	-
Payroll payables	26	-
BSO payables	41	12,865
Other payables	-	-
Accruals and deferred income	69,922	112,470
Accruals and deferred income – relating to property, plant and equipment	12,693	-
Accruals and deferred income – relating to intangibles	-	-
Deferred income	-	-
Trade and other payables	**166,689**	**216,319**
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	**166,689**	**216,319**
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	**166,689**	**216,319**

NOTE 15 - PROVISIONS

Name	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	CSR Restructuring £	Other £	2026 £
Balance at 1 April 2025	**-**	**-**	**-**	**-**	**512,427**	**512,427**
Provided in year	-	-	-	-	9,873	9,873
(Provisions not required written back)	-	-	-	-	-	-
(Provisions utilised in the year)	-	-	-	-	(44,869)	(44,869)
Cost of borrowing (unwinding of discount)	-	-	-	-	-	-
At 31 March 2026	**-**	**-**	**-**	**-**	**477,431**	**477,431**

Comprehensive Net Expenditure Account Charges	2026 £	2025 £
Arising during the year	9,873	50,184
Reversed unused	-	(27,905)
Cost of borrowing (unwinding of discount)	-	-
Total charge within Operating costs	**9,873**	**22,279**

NOTE 15 (continued) - PROVISIONS

Analysis of expected timing of discounted flows as at 31 March 2026

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	CSR Restructuring £	Other £	2025 £
Not later than one year	-	-	-	-	68,630	68,630
Later than one year and not later than five years	-	-	-	-	179,476	179,476
Later than five years	-	-	-	-	229,325	229,325
At 31 March 2026	**-**	**-**	**-**	**-**	**477,431**	**477,431**

These amounts relate to ill-health retirements £446,808 (2024-25 £474,927) and a legal provision of £30,623 (2024-25 £37,500). The total of provisions is estimated as £477,431 for NIPEC (2024-25 £512,427).

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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 15 (continued) - 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 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 2026
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.

NOTE 16 - CAPITAL COMMITMENTS

NIPEC had no capital commitments at either 31 March 2026 or 31 March 2025.

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 2025	223,977	-	223,977
Additions	-	-	-
Impairments	-	-	-
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
Remeasurement	-	-	-
At 31 March 2026	**223,977**	-	**223,977**
Depreciation expense			
At 1 April 2025	96,217	-	96,217
Recognition	-	-	-
Charged in year	44,795	-	44,795
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
At 31 March 2026	**141,012**	**-**	**141,012**
Carrying amount at 31 March 2026	**82,965**	**-**	**82,965**
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 2025-26 (2024-25 £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 2026

NOTE 17 COMMITMENTS UNDER LEASES continued

Maturity analysis

	31 March 2026	31 March 2025
	£	£
Buildings		
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
	-	-
Less interest element	-	-
Present value of obligations	-	-
Other		
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
	-	-
Less interest element	-	-
Present value of obligations	-	-
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 2026	31 March 2025
	£	£
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 2026	31 March 2025
	£	£
Total cash outflow for lease	-	-

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 2026 or 31 March 2025.

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 2026 or 31 March 2025.

NOTE 19 - CONTINGENT LIABILITIES

NIPEC did not have any quantifiable contingent liabilities at either 31 March 2026 or 31 March 2025.

Unquantifiable Contingent Liabilities

As at 31 March 2026, 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 2026 or 31 March 2025.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 2026 or 31 March 2025 belonging to third parties.

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 2025-26 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 2026

NOTE 22.1 - Financial Performance Targets

	2026	2025
Revenue Resource Limit (RRL)	**£**	**£**
RRL Allocated From:		
DoH (SPPG)	-	-
DoH (Other)	1,630,752	1,604,839
PHA	-	-
Other - SUMDE & NIMDTA	-	-
Total	**1,630,752**	**1,604,839**
Less RRL Issued To:		
RRL Issued	-	-
RRL to be Accounted For	**1,630,752**	**1,604,839**
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	1,703,343	1,689,441
Adjustments		
Capital Grants	-	-
Research and Development under ESA10	-	-
Depreciation/Amortisation	(48,087)	(49,215)
Impairments	-	-
Notional Charges	(22,750)	(22,000)
Movements in Provisions	(9,873)	(22,279)
PPE Stock Adjustment	-	-
PFI and other service concession arrangements/IFRIC	-	-
Profit/(loss) on disposal of fixed asset	-	-
Other (Specify)	-	-
Total Adjustments	**(80,710)**	**(93,494)**
Net Expenditure Funded from RRL	1,622,633	1,595,947
Surplus/(Deficit) against RRL	**8,119**	**8,892**
Break Even cumulative position (opening)	181,116	172,224
Break Even cumulative position (closing)	**189,235**	**181,116**

	2026	2025
Materiality Test:	**2026**	**2025**
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	0.50	0.56
Break Even cumulative position as % of RRL	11.60	11.29

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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:

	2026	2025
Capital Resource Limit (CRL)		
CRL Allocated From:		
PHA	-	-
Department of Health - Other	12,693	-
Total CRL Received	**12,693**	-
Net CRL Position	**12,693**	-
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	12,693	-
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	**12,693**	-
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 1st July 2026.

APPENDICES

Appendix 1

Glossary

Abbreviations	Full Wording
AHPs	Allied Health Professionals
ALBs	Arms' Length Bodies
BSO	Business Services Organisation
CEC	Clinical Education Centre
CNO	Chief Nursing Officer
DoH	Department of Health
GDPR	General Data Protection Regulation
HoCS	Head of Corporate Services
HR	Human Resources
HSC	Health and Social Care
HSCT	Health and Social Care Trust
HEI	Higher Education Institute
LNA	Learning Needs Analysis
MSW	Maternity Support Worker
NIMDTA	Northern Ireland Medical Dental Training Agency
NIPEC	Northern Ireland Practice and Education Council for Nursing and Midwifery
NISCC	Northern Ireland Social Care Council
NMC	Nursing and Midwifery Council
NMTG	Nursing and Midwifery Task Group
OU	Open University
PCC	Patient Client Council
PHA	Public Health Agency
PPI	Personal and Public Involvement
QA	Quality Assurance
QI	Quality Improvement
QUB	Queen's University, Belfast
RCM	Royal College of Midwives
RCN	Royal College of Nursing
SPPG	Strategic Planning & Performance Group
UU	Ulster University

Appendix 2

Membership of NIPEC Council and Committees

The membership of NIPEC's Council consists of NIPEC's Chair, Chief Executive and 10 non-executive members. In total there are eight 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 three members.

Kieran McCormick
Interim Chair of NIPEC's Council
Interim Chair of Remuneration Committee

Linda Kelly
Chief Executive

Nirmala Bhogal
Lay Member of Council
Chair of Professional Business Committee

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

Karen Diamond
Lay Member of Council
Member of Remuneration Committee

Brenda Kelly Murnion
Professional Member of Council
Member of Professional Business Committee

Janine Stockdale
Professional Member of Council
Member of Professional Business Committee

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 Audit & Risk Committee

Ciara Scannell
Lay Member of Council
Member of Audit & Risk Committee

Thank you for reading our Annual and Accounts Report

Further copies of the Annual Report and Accounts for 2025-26 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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