



**Northern Ireland Practice and Education Council  
Annual Report and Accounts For  
the year ended 31 March 2023**

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**Northern Ireland Practice and Education Council  
Annual Report and Accounts  
For the year ended 31 March 2023**

*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  
27 July 2023*

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# The Performance Report

## Overview

### NIPEC – our purpose, vision and values

Welcome to NIPEC's Annual Report and Accounts 2022-23. 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 corporate 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.

### Purpose

NIPEC aims to further 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.

### Vision

Our vision, co-produced with stakeholders and the public, is leading and inspiring nurses and midwives to achieve and uphold excellence in professional practice.

### Values

- **Be Impartial:** We act with integrity, transparency and objectivity. We promote a culture of equality and diversity;

- **Be Collaborative:** We are accessible to individuals and interested organisations. We are responsive to the needs of our stakeholders and work in partnership with them to produce outcomes;
- **Be Accountable:** We are accountable to the DoH, the public, stakeholders and staff for stewardship of public funds and the achievement of corporate outcomes;
- **Be Dynamic:** We are creative and innovative in our approach to co-design outcomes using Quality Improvement methodology;
- **Provide Leadership:** We provide professional leadership that positively impacts on nurses and midwives;
- **Maximise Value for Money:** We support and promote quality through continuous improvement, delivered in the most effective and efficient way within available resources.

## Post Covid Rebuild

The Covid-19 pandemic presented unprecedented challenges for the planning and delivery of health and social care (HSC) services in Northern Ireland. During the pandemic, services and people had to become more flexible, adaptable and agile. Minister of Health Robin Swann reported that he had been “inspired” by the nursing and midwifery professions’ response which was crucial to the delivery of COVID and non-COVID services. This resulted in close partnership working, sharing of ideas and solutions and working at pace.

During 2022-23, NIPEC continued partnership and flexible working with key stakeholders to deliver its business objectives in line with the Rebuilding Services Framework (2021). NIPEC has gradually reverted to business as usual arrangements with achievement of NIPEC’s corporate objectives being managed by the monthly Business Team meeting.

Since 6 June 2022, government guidance to work from home where possible was ended meaning staff could return fully to their contracted place of work. NIPEC recognised the benefits some members of staff had working from home and as a result, introduced a Pilot Hybrid Working Scheme to facilitate those staff who wished to split the balance of their working week between their contracted place of work and their home. The Hybrid Working Policy is being trialled from 6 March 2023 for three months initially, during which time NIPEC staff will be expected to work in the office a minimum of 2 days per week. The outcome of the trial will be reviewed in June 2023 using a staff survey and if satisfactory, a more permanent Hybrid approach will be adopted.

## Chair's Foreword

We are pleased to present the attached Annual Report for the Northern Ireland Practice and Education Council (NIPEC). This Report covers the year 1 April 2022 to 31 March 2023; a period of sustained change and progress for NIPEC.

It has been a great honour to have acted as Chair and interim/Deputy Chair of NIPEC during 2022-23. Over this past year we have proudly continued with our efforts to support the nursing and midwifery professions right across the whole of Health and Social Care in Northern Ireland.

Over this past year, two of our members ended their term of office on NIPEC Council. To both these colleagues we want to extend our deepest gratitude for their long service and commitment to the organisation. We were delighted in early 2023, following announcement from the Public Appointments Unit, to welcome 8 new non-executive members to NIPEC Council. This now brings our Council to 13 non-executive members and we are excited about the contribution that their knowledge and breadth of experience will bring to NIPEC.

Over this past year we have made a conscious effort to broaden our presence across Northern Ireland. This has included a more active role in regional forums and working groups, including the engagement with Councils/Boards and Chairs from other HSC organisations. We have significantly increased our presence of a return to face to face engagement with our many stakeholders.

On behalf of the Council, we would like to offer sincere thanks to the whole staff team for their ongoing hard work and dedication. We look forward to continuing our work with NIPEC teams and all our other stakeholders from right across Health and Social Care in 2023-24. Whilst many challenges remain as we continue with our post pandemic recovery, we remain confident that NIPEC continues to be perfectly positioned to assist our colleagues, patients/service users and the many organisations involved, with the challenges and opportunities for nursing and midwifery that lie ahead.



**Bronagh Scott**  
Chair



**Kieran McCormick**  
Deputy Chair

## Chief Executive's Report

I am delighted to present the NIPEC 2022-23 Annual Report as I commence my second year as Chief Executive. I am proud of the achievements outlined, which are a testimony to the exceptional hard work of the NIPEC staff. As we have emerged from the pandemic in 2022-23, NIPEC has acted with agility to refocus our priorities in order to meet the needs of the nursing and midwifery workforce in Northern Ireland (NI).

Over 2022-23 we have concentrated our efforts on stabilising the workforce numbers of the NIPEC Corporate and Professional Teams and Council. Our staff are our most valuable resource therefore we have been attentive to succession planning, to ensure NIPEC attracts and retains the best talent by having the right people with the right skills in the organisation. Learning from our experience over the pandemic, we have moved to a different way of working to meet the needs of our stakeholders, based on flexibility, efficient use of resources and a good work / life balance.

2022-23 has been another year of robust and effective governance for NIPEC. We have achieved our financial targets and delivered on the majority of objectives in our Business plan. The outcomes from this work will support NI nurses and midwives to deliver on improved practice, education and professional development standards. In addition, the outworking of our strategic focus will support the delivery of the recommendations outlined in The Nursing and Midwifery Task Group (NMTG) Report, which puts people and population health and wellbeing at the heart of nursing and midwifery practice.

Looking forward to 2023-24, NIPEC's business objectives have been developed in partnership with our Sponsor Branch: The Chief Nursing Officer in the Department of Health (DoH) and the nursing and midwifery professions across NI. The objectives continue to promote high standards of practice, education and professional development of nurses and midwives and on translating the wider HSC policy into professional practice. Whilst it is anticipated that 2023-24 will present financial and workforce challenges, NIPEC will continue to work in partnership with our stakeholders to optimise opportunities to learn and improve, to deliver the best outcomes for patients and the population of NI.



This year, we look forward to celebrating the twenty-first anniversary since the establishment of NIPEC. Over that time, the organisation has made a demonstrable impact on the development and practice of the nursing and midwifery professions. This anniversary will be an opportunity to reflect on past achievements and focus on opportunities in the future.

**Linda Kelly, NIPEC Chief Executive**



## Performance Analysis:

The table below summarises how NIPEC met its professional objectives for Practice, Education, Professional Development and Advice, Guidance and Information during 2022-23.

<b>OVERVIEW: WHAT WE DELIVERED IN 2022-2023</b>				
<b>AT A GLANCE</b>				
<b>PRACTICE</b>	<b>Enhanced Clinical Care Framework (ECCF) for Care Homes</b> <i>Report of QI work produced March 2023</i>	<b>Nursing &amp; Midwifery Excellence/ Assurance Framework</b> <i>Project group established</i>	<b>Leadership Development</b> <i>Project group established to commence development of Nursing &amp; Midwifery Leadership Framework</i>	
<b>EDUCATION</b>	<b>Post registration Education</b> <i>Supported review of the Post Registration Education Commissioning engagement processes – testing through QI approach.</i> <b>Regional Review of In-House Nursing and Midwifery Education Activities in HSC Trusts</b> <i>Review completed &amp; recommendations made</i>	<b>NIPEC Quality Assurance</b> <i>5 programmes selected for review</i> <i>Report submitted to CNO &amp; ECG for 2021-2022 QA</i> <i>2022-23 programmes for review agreed and work commenced as per QA framework</i>	<b>NIPEC Quality Assurance Framework</b> <i>Review of the QA Framework completed in partnership with stakeholders</i> <i>New QA cycle &amp; Sharing the Learning in Practice Forum established</i>	<b>NMC Post Registration Education</b> <i>Engagement Event Held</i> <i>Steering group and work programme established to progress implementation of new post registration standards in partnership with stakeholders</i>
<b>PROFESSIONAL DEVELOPMENT</b>	<b>NIPEC Nursing and Midwifery Careers website</b> <i>Website updated to meet UK GDPR guidelines review paper commissioned for website management going forward</i> <b>Learning Disabilities Nursing</b> <i>Project group established, &amp; work programme commenced</i>	<b>Career Pathways</b> <i>Completed - District Nursing</i> <i>Underway – Perioperative, Critical Care, Cancer, Learning Disabilities</i> <i>Oversight for Neurology, ECCF &amp; Diabetes Nursing</i>	<b>Advanced Nursing Practice</b> <i>Steering group established &amp; project plan progressing</i>	<b>Professionalism</b> <i>Updated Enabling Professionalism Framework &amp; launched</i> <i>"Here For Life" campaign in NI</i>
<b>ADVICE &amp; GUIDANCE</b>	<b>N &amp; M Task Group</b> <i>Supported DoH through contribution to 3 sub-groups</i>	<b>Communities of Practice</b> <i>Regional Development Support Programme commissioned &amp; development of programme with evaluation commenced</i>	<b>Midwifery – Maternity Support Workers Resources</b> <i>Resources developed &amp; recommendations made for delivery of education model</i>	<b>BAME Monitoring &amp; Review</b> <i>Completed Monitoring &amp; review of access to education &amp; engaging to establish a Regional Collaborative</i>

## Corporate Governance and Finance:

NIPEC's 2022-23 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 and Audit and Risk Committees.

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

<b>Targets for 2022-23</b>	<b>Performance in 2022-23</b>	<b>Performance in 2021-22</b>
Break even on revenue and operating costs <i>(Target: 0.25% or £20,000)</i>	<b>0.72%</b> or <b>£8,830</b>	<b>0.96%</b> or <b>£12,028</b>
Keep within the capital resources limit (CRL)	<b>Achieved CRL £11,931</b>	<b>Achieved CRL £2,597</b> <i>(2021-22 allocation £2,600)</i>
Sickness absence rates <i>(Target: 3.5%)</i>	<b>3.95%</b>	<b>3.76%</b>
Invoice prompt Payment percentage within 30 days <i>(Target: 95%)</i>	<b>99.57%</b>	<b>100%</b>
Invoice prompt Payment percentage within 10 days <i>(Target: 70%)</i>	<b>92.74%</b>	<b>100%</b>

### 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:

	2023 Number	2023 Value £	2022 Number	2022 Value £
Total bills paid	234	427,093	274	666,917
Total bills paid within 30 day target	233	426,590	274	666,917
<b>% of bills paid within 30 day target</b>	<b>99.57%</b>	<b>99.88%</b>	<b>100%</b>	<b>100%</b>
Total bills paid within 10 day target	217	403,180	274	666,917
<b>% of bills paid within 10 day target</b>	<b>92.74%</b>	<b>94.4%</b>	<b>100%</b>	<b>100%</b>

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

## ACCOMMODATION

During 2022-23, NIPEC has continued to work with the James House Project Team, Department of Finance (DoF), to oversee the organisation's move to James House. The James House Project was established to provide an accommodation solution for ten public sector bodies that sit within leases that were due to expire.

NIPEC was originally scheduled to move into James House in June 2022, however, there were several delays due to one of the building contractors ceasing trading. In June 2022, NIPEC received a final confirmed move date of 6 February 2023. At that time, NIPEC was based in Centre House and the lease there had previously been extended in 2019 to 31 August 2022. To prevent ongoing rental liabilities, NIPEC was legally required to provide 3 months' written notice of departure to the Management Agents for Centre House. A paper was presented to NIPEC Council at their March 2022 meeting which set out the options for the organisation in light of the uncertainty over a firm move date at that time for James House. Either NIPEC would need to instruct the Solicitor acting on our behalf to commence negotiations with the Landlord to extend that lease or proceed to issue formal communication in May 2022 to the Management Agents advising that we would proceed to terminate the lease on 31 August 2022. Council was advised that a temporary office could be secured in HSC Leadership Centre via a Memorandum of Understanding (MOU) and that it would allow NIPEC staff to adopt a hybrid approach of home and office working until the James House accommodation was ready.

Council opted to proceed to terminate the lease in Centre House and approved the use of the temporary office accommodation in Leadership Centre pending the move into James House. In May 2022 formal communication was issued to the Management Agents of Centre House advising that we would be terminating our lease on 31 August 2022. Due to the lease formally ending on that date, NIPEC was able to offer a retraction to the DOH Finance in September 2022 for savings in rental and associated accommodation costs between September 2022 and January 2023.

Between September 2022 and March 2023, surveyors representing both the Management Agents of Centre House and NIPEC negotiated dilapidation costs for the exit from the accommodation. NIPEC had accrued a sum for dilapidations over the 2019-20 and 2020-21 financial years, with the figure based on an estimate prepared by NIPEC's surveyor who had been procured from the CPD framework. A final figure was agreed in March 2023 and NIPEC's legal representative is currently finalising the Deed of Surrender for the lease.

NIPEC formally took possession of their new accommodation in James House on the 6 February 2023. The Licence was signed for 5 years and during this time, NIPEC will pay a nominal licence fee of £1 per year and a pro rata proportion of the facilities management costs for the building, for NIPEC this equates to 3.26% of the available space. In addition, a Side Letter was issued with the Licence which sets out the ability for NIPEC to apply to DoF to share their space with an agency or arms' length body of the Department of Health if required. It also outlines the arrangements for the Licence renewal after year 5 when the charge would be "such sum as is certified by Land and Property Services" and caveats this by stating that a market Licence Fee would only be charged subject to DoF having carried out a review of the charging arrangements of its estate and subject to budget conventions and consideration of the budget for accommodation functions held by all bodies at the commencement of the Licence.

## **SUSTAINABILITY**

NIPEC's move to James House will result in a significantly improved and cost-effective office accommodation more suitable for a modern HSC service provider. While the premises are significantly smaller at 274m<sup>2</sup> (compared to 514m<sup>2</sup> in Centre House), there is less wasted space and the cost per head per square foot will be in the region of 3.5 times less than the same figure for Centre House. James House will enable new ways of working with staff wellbeing at the forefront while taking into account lessons from home working during the Covid-19 pandemic and facilitating the move towards a hybrid approach of working for all staff.

The property is managed by a Facilities Management Team and through centralisation and better information management, the approach to property management itself will be less wasteful, reducing the frequency of unplanned maintenance, ensuring lower costs per full time equivalent employee and a reduced carbon footprint.

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's business objectives will take account of the

biggest global threat to population health, climate change and the collapse of biodiversity. Health and care services contribute significantly to greenhouse gas emissions (GHE) and it is important that all healthcare professionals understand the environmental footprint of the health care and services provided and take steps to reduce it. During 2023-24, NIPEC will agree outcomes and measures to both understand and reduce our environmental footprint. NIPEC's move to James House is a significant step towards achieving this and the following steps have already been implemented:

- NIPEC resources were previously printed and distributed to stakeholders however this practice has been largely replaced by making such resources available online;
- Project Group meetings are mainly facilitated through the virtual platform of Microsoft Teams which reduces the need for multiple journeys to be made by stakeholders;
- The use of online systems for HR, Recruitment, procurement and payment of invoices rather than paper based systems;
- Centralised printing devices and encouraging staff not to print where possible but instead to email documents to group participants.

## **BUSINESS CONTINUITY PLANNING**

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

During 2022-23 and given the reliance on BSO for system support including HR, Payroll, Recruitment, banking, income management and payment of invoices, NIPEC along with other regionals ALBs, requested a workshop to be facilitated by BSO to agree a unified approach to dealing with a cyber-attack on HSC organisations. The workshop took place in September 2022 and was facilitated by the BSO Programme Manager for Cyber Security who advised that organisations should prepare for a scenario where IT systems and telephony may be unavailable for a prolonged period, potentially 12 weeks or more. This advice was based on events from the cyber attack on the HSE in the Republic of Ireland in 2021 when systems were unavailable for in excess of 12 weeks.

Following the workshop, NIPEC updated its Business Continuity Plan to include details of actions required in the event of a cyber security attack on HSC. Included in this update was the production of a list of personal contact details for NIPEC staff which is held in hard copy by both the Chief Executive and Head of Corporate Services to refer to in the event that systems are unavailable. NIPEC also wrote to BSO seeking assurance that in the event of such an attack, that BSO had plans in place to be able to contact nominated representatives of ALBs especially regarding the operation of HSC payroll, HR, and payment of suppliers.

The updated Business Continuity Plan was approved by Council at the December meeting and members were also asked to provide personal contact details for use in the event of a cyber-attack.

## **EQUALITY AND DIVERSITY**

NIPEC works together with 10 other Health and Social Care organisations on equality matters, supported by the BSO Equality Unit. Together with our partners, we participated in two Disability Awareness Days and based on input from staff, this year the focus was on Autism (in February 2023) and Bowel Conditions (in March 2023). On our behalf, the BSO Equality Unit organised a live online session with a speaker (from the voluntary sector and from within Health and Social Care) on each of the days. Evidence suggests that more staff access these online sessions (either on the day or the recorded versions of these) than previously when sessions were held in person.

During 2022-23, much of our time was dedicated to developing our new 5-year Equality and Disability Action Plans. In line with the mainstreaming nature of the equality and disability duties and with Equality Commission guidance, the review and development of our new action plans was based on the following principles:

- actions were to be outcomes-based and specific to functions;
- consideration of new meaningful actions across all functions;
- engagement with key stakeholders and public consultation on draft plans.

NIPEC's draft Equality and Disability Action Plans 2023-28 were submitted to the BSO Equality Unit on 10 February 2023 following sign off by the Senior Team, Chief Executive and Chair. By the end of March, we were ready to start a public consultation on our draft plans. We spoke to members of Tapestry, our joint staff network on disability and carers issues, to find out what some of the key workplace issues are for them that we need to address. They also told us more about how to ensure our consultation is accessible to as wide a range of people as possible.

The public consultation commenced on 3 April and will be open to 30 June 2023. Stakeholders events are scheduled for May and June and NIPEC will participate in these if required. NIPEC Council will ratify the final version of the document at their meeting in September and the approved plans will be submitted to the NI Equality Commission on or before 30 September 2023.

## **EU EXIT**

BREXIT has had no significant impact on NIPEC's strategic objectives and delivery of services during 2022-23. No expenditure was incurred by NIPEC during 2022-23 which directly related to BREXIT.

The Annual Report and Accounts have been produced in line with the HSC Manual of Accounts 2022-23. The Accounts, and supporting notes relating to the Council's activities for the year ended 31 March 2023, have been audited by the Northern Ireland Audit Office. See pages 68 – 72, 'Audit Certificate', for further details.

Signed:

A handwritten signature in cursive script, appearing to read "Linda Kelly".

**Mrs Linda Kelly**  
Accounting Officer

28 June 2023

## 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 2022-23 can be accessed via our website at <https://nipec.hscni.net>

NIPEC's forthcoming *Annual Quality Report 2022-23* will provide a comprehensive review of NIPEC's Professional work throughout the year.

### Promoting high standards of practice among nurses and midwives

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

Epidemiological and demographical realities along with digitalisation of health and social care, offer real opportunities for the nursing and midwifery workforces to create and improve, innovate and transform and produce new ways of working and service models. In so doing, they uphold the standards of the professions for the good of the public.

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

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



## **NIPEC's Responsibilities**

In fulfilling NIPEC's responsibility to promote high standards of practice among nurses and midwives during 2022-23, NIPEC continued to provide strategic leadership and implemented a proactive, flexible and responsive work programme. This included leading or facilitating regional projects and initiatives along with developing, monitoring and reviewing resources to enable improvements in professional practice.

### **Example:**

NIPEC has developed a culture of Quality Improvement (QI) using the Institute for Healthcare Improvement (IHI) High Impact Leadership model<sup>2</sup> of Creating Vision and Building Will; Developing Capability and Delivering Results.

The Enhancing Clinical Care Framework (ECCF) is a regional project that aims to ensure that people (adults) who live in Care Homes are supported to lead the best life possible. A QI group was established to test a number of clinical pathways and as a result; 'First Focus Actions' (FFA) were identified as having the greatest impact on avoidable presentation to Emergency Departments.

During 2022-23, NIPEC supported the DoH ECCF FFA QI group to produce a final report and recommendations. Whilst there are some limitations in demonstrating outcomes for scale and spread due to significant workforce pressures in the Care Homes, lack of resources, and expertise in data collection and QI, the report does provide a springboard for future QI work. Recommendations that a system wide learning and sustainable improvement approach should be adopted for this work to have significant impact for people living in Care Homes.<sup>3</sup>

## **Promoting high standards of education among nurses and midwives**

The NMC Code (2018)<sup>1</sup> requires that nurses and midwives must "...maintain the knowledge and skills they need for safe and effective practice." The provision of effective education and learning for nurses and midwives enables them to deliver evidence-informed care that is safe, person-centred and enhances patients' experiences and outcomes. High-quality nursing and midwifery education therefore play a crucial role in ensuring patients and their families receive quality person-centered care.

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

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<sup>2</sup> [IHI High Impact Leadership White Paper.pdf](#)

<sup>3</sup> [ECCF FFA Report](#)

## NIPEC's Responsibilities

NIPEC continued to promote high standards of education during 2022-23 by undertaking a range of activities to assure education standards and influence educational developments, providing leadership and innovation to the learning and education activities of the registrant population.

### Example:

In 2022-23, NIPEC worked in partnership with the NI Approved Education Institutions, the Clinical Education Centre and the Royal College of Nursing to review the NIPEC Quality Assurance Framework (2016) that is used to monitor the development and education of non-NMC programmes commissioned by the Department of Health (DoH). The framework was reviewed in terms of its language, content, processes and the impacts it has on the planning and delivery of the education programmes. Key changes to the framework included:

1. Modifying the timeline for the monitoring cycle to take place between November and July each year;
2. Employing a co-production approach by inviting lay visitors to participate in the monitoring process and represent the interests of the public;
3. Establishment of an annual 'Sharing the Learning in Practice Forum' with the education providers.

The updated Quality Assurance Framework (2023) will be kept under review with modifications made as required after the first year of its implementation.

In 2022 the Chief Nursing Officer (CNO) commissioned NIPEC to lead on the implementation of the NMC post-registration standards for Specialist Community Public Health Nursing (SCPHN) and Community Nursing Specialist Practice Qualifications (SPQs) into practice in Northern Ireland (NI) by September 2024. A steering group has been established to ensure a consistent and regional approach is employed to the implementation of the new education standards working in partnership between the NI Approved Education Institutions and practice partners.

## Promoting the professional development of nurses and midwives

The NMC Code (2018) requires nurses and midwives to keep their knowledge and skills up to date, take part in appropriate and regular learning and professional development activities that aim to maintain and develop competence and improve performance. The importance of a highly skilled and knowledgeable workforce is also vital to the effective implementation of the Nursing and Midwifery Task Group Report and recommendations (NMTG, 2020)<sup>4</sup>. This will ensure that the registrant and non-registered workforce is supported to meet the needs of the population providing the right care at the right time and place to the right people. One of the

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<sup>4</sup> [Nursing and Midwifery Task Group \(NMTG\) Report and Recommendations | Department of Health \(health-ni.gov.uk\)](https://www.health-ni.gov.uk/nmtg-report)

elements we must also take account of is the growing diversity of our workforce. The results of the NI 2021 census<sup>5</sup> demonstrated that the ethnic diversity of the population doubled to 65,600 people (3.4%) from 32,400 people in 2011 (1.8%). In addition, analysis of the NMC register (2022)<sup>6</sup> presented the following results of the NMC workforce with an address in Northern Ireland: of the 27,129 Northern Ireland registrants, 87.6% are White, 8.3% are Asian, 1.9% are Black and 0.3% are mixed race.

It is imperative that all registrants including the ethnically diverse workforce are fully supported in their continuous professional development and that they have equal access to education and leadership opportunities.

## **NIPEC's Responsibilities**

In fulfilling NIPEC's responsibility to promote the professional development of nurses and midwives, during 2022-23 NIPEC continued to engage with its stakeholders to lead and collaborate on the development of a range of resources including a range of clinical career pathways and frameworks as well as the preceptorship and reflective supervision frameworks.

### **Example:**

During 2022-23, the CNO commissioned NIPEC to monitor and review the access to education for the ethnically diverse nursing, midwifery and Allied Health Professions (AHP) workforce in NI. NIPEC completed two surveys in June and December 2022 and presented actions required to improve compliance. The CNO also requested NIPEC to take forward the establishment of a regional collaborative to promote access to education and leadership opportunities for this workforce. A stakeholder engagement event was held in March 2023 with ethnically diverse registrants to guide the development of the collaborative which will be established later in 2023.

NIPEC also worked in partnership with key stakeholders to complete the District Nursing Clinical Career Pathway and promote it in a microsite on NIPEC's website <https://nipec.hscni.net/microsites/district-nursing/>. The career pathway comprises of six core roles with accompanying competencies, education requirements and job descriptions. The core roles are: Senior Nursing Assistant, Community Staff Nurse, Senior Community Staff Nurse, District Nurse, Advanced Nurse Practitioner for District Nursing and Consultant District Nurse. Each of the roles in the career pathway were promoted by a member of staff in each of the five HSC Trusts. The staff completed a short videoclip describing their role and the benefits of it in relation to delivering high quality person-centred care and also promoting career progression within the District Nursing Service.

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<sup>5</sup> [Census 2021 main statistics ethnicity tables | Northern Ireland Statistics and Research Agency \(nisra.gov.uk\)](https://www.nisra.gov.uk/census-2021-main-statistics-ethnicity-tables)

<sup>6</sup> [Registration data reports - The Nursing and Midwifery Council \(nmc.org.uk\)](https://www.nmc.org.uk/registration-data-reports)

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

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

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

### NIPEC’s Responsibilities

In 2022-23, NIPEC fulfilled its unique role in NI by providing guidance on best practice and matters relating to nursing and midwifery. NIPEC’s websites and online facilities provided practitioners and organisations with information to support the delivery of safe and effective person-centred care. NIPEC worked collaboratively with its key stakeholders and continued with its commitment to the development, production and dissemination of evidence-based, quality and accessible information.

### Examples included:

In supporting the recommendations from the Nursing & Midwifery Task Group, CNO requested NIPEC to develop an infrastructure to support Communities of Practice (CoP) in NI.

To progress this during 2022-23, NIPEC agreed the commissioning of a Regional Bespoke Communities of Practice Development Support Programme, delivered by the Health Innovation Network South London. This approach involves groups of professionals being brought together by a convener or co-conveners to voluntarily explore how to bring about change for the better, by focusing on patient safety areas. The work of these self-selecting communities has been proven to positively impact on patient experience and outcomes<sup>7</sup>.

The programme, which commenced in January 2023, included participants from all health and care provider organisations in NI including the five HSC Trusts, NIPEC, DoH, PHA, CEC, GP Federation and the Independent Sector. A blended approach to learning was employed, for instance, virtual workshops and online drop-in sessions, designed to discuss the principles underpinning a CoP approach and background to the concept, as well as bringing in real world examples, top tips, and practical exercises to consolidate learning. These were tailored to a particular context to some degree (i.e., use of relevant case studies), aligned with the current ambitions of the organisation.

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<sup>7</sup> [Health Improvement Network South London \(2020\)](#), *Patient Safety Communities of Practice at HIN: Leading Change Across System Boundaries*. London: Health Innovation Network.

NIPEC's vision is to drive improvements across the HSC system in NI and to spread the innovation, ideas and best practices arising from CoPs on a regional scale for maximum impact. This approach will enable participants to share knowledge and learn together as they develop their own CoPs across NI. A subsequent evaluation will be conducted by NIPEC to share outcomes and learning at a regional level and inform further improvement approaches.

## **Governance and Performance**

Throughout 2022-23, 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. In doing so, NIPEC engages with a variety of stakeholders, including nursing and midwifery professions, patients, families and communities. NIPEC also works collaboratively with the Public Health Agency, the Business Services' Organisation, RQIA, the Department of Health, Staff Side, Education Providers, the NMC, HSC Trusts and the Voluntary and Independent sector.

NIPEC is led by a Council which is comprised of a Chair, a Chief Executive and 13 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 by NIPEC. 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 six 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 2022-23 with more formal arrangements such as Ground Clearing and Accountability meetings with the Department.

## **Service Level Agreements**

NIPEC receives a number of core support services from the Business Services Organisation (BSO) under annual Service Level Agreements (SLAs). Services provided by BSO include Equality, Finance, Counter Fraud, Human Resources, Procurement & Logistics, Shared Services, Internal Audit, Legal Services, Data Protection Officer and Information Technology Services. NIPEC has processes in place to monitor performance against these SLAs including receipt of monthly performance reports from relevant BSO service areas which continued throughout 2022-23. NIPEC Chief Executive and Head of Corporate Services held the annual SLA meeting with BSO Directors of Finance and Customer Care and Performance and the Head of Corporate Services attended the regional Arm's Length Bodies (ALBs) Customer Forum meetings where updates on BSO services are provided by BSO representatives.

## **Financial**

NIPEC receives its financial allocation on a year to year basis from the Department of Health (DoH) and any long term expenditure pressures identified by NIPEC are managed through NIPEC Sponsor Branch and DoH Finance.

NIPEC received our 2022-23 opening resource budget allocation on 6 May 2022 with a strict requirement that the organisation contain expenditure within approved allocations. While a reduction was not applied, there was an expectation set out that any non-recurrent allocations received in-year should not incur expenditure in future financial years without identification of a funding source.

During 2022-23, NIPEC identified a number of efficiencies from the opening allocation budget; the first was as a result of the exit from the Centre House lease on 31 August 2022 and the delay in the move to James House until February 2023; NIPEC were able to offer related savings to DoH in Month 6 and these were accepted. The second was due to the request from the DoH for efficiencies in-year; NIPEC was able to offer a retraction due to the rebuild of the organisation and delays in the recruitment of staff to fill vacancies however as most of these posts have now been filled, any significant slippage from vacancies is expected to be non-recurrent in 2023-24. A third small retraction was requested from and accepted by DoH in February 2023 in relation to the Agenda for Change pay rise allocation.

In addition to the above, NIPEC received and spent a capital allocation of £11,931 for replacement of staff laptops as part of the annual PC refresh round.

The financial statements presented in this Annual Report and Accounts report a small revenue surplus of £8,830, which is within the required breakeven threshold.

## **Human Resources**

In 2021-22, NIPEC's permanent staffing establishment was made up of a Chief Executive, five Senior Professional Officers, Head of Corporate Services and a team of 7.6 wte corporate

staff. During 2021 and 2022, four (52%) of the corporate team retired while there were 40% permanent vacancies on the professional team at the beginning of 2022.

Recruitment of replacement posts was prioritised in 2022-23 and following a re-profiling of the structure, the following posts were appointed:

- A Business Manager;
- Three Senior Professional Officers;
- A Personal Assistant to the Chair/Chief Executive;
- A fixed term Senior Communication Officer.

NIPEC's staffing establishment currently sits at 12 permanent and 2 fixed term staff.

To coincide with the formal move into James House on 6 February 2023, NIPEC developed a new Hybrid Working Policy to set down a formal approach to continued Hybrid working. In response to the pandemic, NIPEC had implemented government advice in March 2020 to allow all staff to work from home. Since 6 June 2022, government guidance to work from home where possible was ended meaning staff could return fully to their contracted place of work. NIPEC recognise the benefits some members of staff have had working from home. As a result, NIPEC produced the Pilot Hybrid Working Scheme to facilitate those staff who wish to split the balance of their working week between their contracted place of work and their home.

The policy was developed in consultation with all staff and is being trialled for a period of 3 months. The purpose of this pilot scheme is to set out the criteria and arrangements for how employees can apply for hybrid working. It became operational from 6th March 2023 when NIPEC staff were expected to work in the office a minimum of 2 days per week and will be reviewed in June 2023.

In the 2022-23 annual Business Plan, NIPEC monitored two HR key performance indicators (KPIs), completion of Staff Annual Appraisals and Staff Absence. The former required completion of 90% of appraisals by 30 June however NIPEC slightly missed the target of June but achieved 100% by August 2022. In the absence of a DoH target for absence, NIPEC retained the same target as 2021-22 i.e. 3.5% absence as a percentage of working days, with the cumulative absence for the year ending at 3.95%.

## **Property and Assets**

The Executive approved Asset Management Strategy (AMS) contains agreed recommendations and associated actions in respect of asset management including the development of a five year Asset Management Plan by all ALBs annually. In 2022-23, NIPEC was required to submit a completed Property Asset Management Plan (PAMP) which highlighted key changes and property related achievements up to 31 March 2022. This in turn informed the Department PAMP and provided an evidence base to demonstrate that each Health ALB values property asset management activity, as required by the Asset Management Strategy.



NIPEC's PAMP was submitted within the deadline of 16 December 2022 and set out how the organisation managed, maintained, and disposed of property assets in 2021-22 and 2022-23 and identified objectives for future years. The PAMP strategy is formulated to support the Council's corporate priorities. Accommodation is a standing item on the monthly Business Team meeting agenda to ensure that developments are discussed by the senior team and actioned to ensure NIPEC's assets support service delivery and improve the efficiency and effectiveness of those assets. Updates on property management are reported by the Head of Corporate Services to quarterly Council meetings.

NIPEC formally took possession of their new accommodation in James House on 6 February 2023 and a Guide to Working in James House which had been co-produced by the James House Team and NIPEC was shared with staff. NIPEC has joined a James House Tenants' Forum, chaired by DoF and attended by representatives of all tenants and the Facilities Management Team, which met twice in March 2023. The Forum will enable a joint approach to Health and Fire Safety, use of the accommodation including meeting rooms and facilities management in the building and will also ensure the best use of the new building given the significant investment of public money.

## **Equality**

NIPEC is committed to promoting equality and diversity and providing the systems and culture to meet the duties set out within Section 75 of the Equality Act. NIPEC is supported in its Equality commitments by the BSO Equality Unit under an annual service level agreement who provided guidance and expertise on delivering on Equality Action Plans and supported statutory reporting to the Equality Commission throughout 2022-23.

In addition to developing our new 5-year Equality and Disability Action Plans in 2022-23 (see Performance Report), NIPEC submitted its Equality Annual Progress Report 2021-22 to the Equality Commission NI in August 2022, a statutory requirement for public authorities.

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 <https://nipec.hscni.net/publications/equality-human-rights/>



## Register of Interests

### Declaration of Interests by the NIPEC Council and Senior Staff:

#### NIPEC Council

Professional/Lay/Executive Members 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.

Name	Organisation
Ms Bronagh Scott (Chair)	<ul style="list-style-type: none"> <li>• Trustee United Response (Charity Based in England and Wales)</li> <li>• Non Executive Director RQIA</li> <li>• Zero Hours contract NMC Terms of Competence Panel</li> </ul>
Mrs Linda Kelly (Chief Executive)	<ul style="list-style-type: none"> <li>• Member of Royal College of Nursing</li> </ul>
Amit Baghwat	<ul style="list-style-type: none"> <li>• Director of a closed research and consulting business</li> <li>• Volunteer in community projects in England</li> <li>• Chair Boards of 2 charities registered in England under the Charity Commission for England &amp; Wales: the Myrovlytis Trust and a local inclusive Community Volunteering charity</li> <li>• Member of the Council for Nature Conservation and Countryside in NI and serve on the DAERA-NI statistics advisory committee</li> <li>• Associated with 3 Scientific Advisory Committees of DHSC (England)</li> </ul>
Mrs Brenda Kelly Murnion	<ul style="list-style-type: none"> <li>• Head of Midwifery, Belfast HSC Trust;</li> <li>• Member of Royal College of Midwives</li> </ul>
Mrs Ciara Scannell	<ul style="list-style-type: none"> <li>• Project manager at J&amp;E Davy UK Ltd (paid employment) - currently on career break from April 2016</li> <li>• Business Manager at Fortwilliam dental practice (paid employment)</li> <li>• Board Member at PIPS Suicide Prevention – voluntary</li> <li>• Member Association of Chartered Certified Accountant (ACCA)</li> </ul>
Ms Eilidh McGregor	<ul style="list-style-type: none"> <li>• Shareholder in family business, McGregor Group, which manufactures agricultural buildings</li> <li>• Shareholder in Zoe – health company</li> <li>• Member of Royal College of Nursing</li> <li>• Registrant with the Nursing and Midwifery Council</li> </ul>

Name	Organisation
Ms Emma McIlveen	<ul style="list-style-type: none"> <li>• Husband is Director of MCE Consulting and DUP Councillor, Antrim &amp; Newtownabbey</li> <li>• Independent Assessor - Commissioner for Public Appointments</li> <li>• Vice Chair of Employment Lawyers Group NI</li> <li>• Committee member- Medico Legal committee</li> <li>• Member of Public Law Bar Association</li> <li>• Member of Immigration Bar Association</li> <li>• Pro Bono Committee</li> <li>• Independent Appeals Committee, IFA</li> <li>• Panel Member - Capacity Market Panel, ROI</li> </ul>
Dr Gary Mitchell	<ul style="list-style-type: none"> <li>• Senior Lecturer Queen's University, Belfast</li> <li>• Chair of the Royal College of Nursing's Older People's Forum</li> </ul>
Dr Janine Stockdale	<ul style="list-style-type: none"> <li>• Senior Lecturer in Midwifery Education &amp; Lead Midwife for Education, Queen's University, Belfast</li> <li>• Member of Royal College of Midwives</li> <li>• Midwifery academic on the Editorial Board for the British Journal of Midwifery</li> </ul>
Mrs Karen Diamond	<ul style="list-style-type: none"> <li>• Self employed but have no contracts with NIPEC</li> <li>• Professional Body membership with the British Association of Music Therapists</li> <li>• Cousin is a Senior Professional Officer in NIPEC</li> </ul>
Dr Katrin Lehmann	<ul style="list-style-type: none"> <li>• Consultant Nurse, CAMHS</li> <li>• Lancefield Private Clinic (Autism assessments)</li> <li>• RCN Foundation external adviser</li> <li>• Member of Royal College of Nursing</li> <li>• Registrant with the Nursing and Midwifery Council</li> <li>• Member of UKCP</li> </ul>
Mr Kieran McCormick	<ul style="list-style-type: none"> <li>• Managing Director/Owner Balmoral Healthcare Agency Ltd</li> <li>• Director of MK Awards Ltd</li> <li>• Chairperson of St Oliver Plunkett Pre-School</li> <li>• Member of Royal College of Nursing</li> <li>• Registrant with the Nursing and Midwifery Council</li> </ul>
Dr Nirmala Bhogal	<ul style="list-style-type: none"> <li>• Director – Diaceutics</li> <li>• Consultant - QUB</li> <li>• Spouse is a QUB employee not connected with healthcare/nursing</li> <li>• Research and Academic consultant – commercialisation of medical technologies</li> </ul>

Name	Organisation
Ms Sharon McRoberts	<ul style="list-style-type: none"> <li>• Director of Axial Workforce Consultancy Ltd</li> <li>• HSC Leadership Centre List as Associate Consultant</li> <li>• Zero Hours contract with Health Sector Talent</li> <li>• Member of Royal College of Nursing</li> </ul>
Ms Siobhán Caslin	<ul style="list-style-type: none"> <li>• Paid employee of the Payment Systems' Regulator, an independent subsidiary of the Financial Conduct Authority</li> <li>• Husband is a contractor for Anglo American PLC</li> <li>• Member Bar Council of England and Wales</li> <li>• Member Gray's Inn</li> <li>• Member Association of Regulatory and Disciplinary Lawyers</li> <li>• Member AMICUS ALJ</li> </ul>

### Senior Staff

Senior Team members 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.

Name	Organisation
Mrs Brenda Carson	<ul style="list-style-type: none"> <li>• Contracted Improvement Advisor and Faculty member with the Institute for Healthcare Improvement</li> <li>• Clinical Facilitator at NIMDTA teaching / supporting Quality Improvement skills</li> <li>• Member of Nursing &amp; Midwifery Council</li> </ul>
Dr Carole McKenna	<ul style="list-style-type: none"> <li>• Director of Ballymena Business Improvement District (BID) (not paid employment)</li> <li>• Director of G&amp;C Pubs Limited (not paid employment)</li> <li>• Member of Royal College of Nursing</li> <li>• Member of Nursing &amp; Midwifery Council</li> </ul>
Mrs Cathy McCusker	<ul style="list-style-type: none"> <li>• Member of Royal College of Nursing</li> </ul>
Miss Eunice Strahan	<ul style="list-style-type: none"> <li>• Member of Royal College of Nursing</li> </ul>
Ms Fiona Bradley	<ul style="list-style-type: none"> <li>• Member of Royal College of Midwives</li> </ul>
Ms Geraldine McKendry	<ul style="list-style-type: none"> <li>• None</li> </ul>
Ms Jill Jackson	<ul style="list-style-type: none"> <li>• None</li> </ul>

## Information on Personal data related incidents

NIPEC had no reportable personal data or information related incidents during 2022-23.

### **i) Remote Contingent Liabilities**

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 additional remote contingent liabilities.

## 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.

A new Partnership Agreement is under development and will play an important role in setting out the governance framework within which NIPEC operates. It will supersede the previous Management Statement / Financial Management Statement (MSFM). Plans to replace the MSFM with a Partnership Agreement were paused during 2020-21 and 2021-22 due to the ongoing efforts by HSC to manage the challenges of the Covid-19 pandemic however this work recommenced in 2022-23 with a Department of Finance facilitated workshop held in July 2022. In November 2022, NIPEC Council and senior staff held a workshop to prepare a draft Partnership Agreement which considered the key areas for inclusion and the draft document was approved by Council at their meeting in December 2022. Following this the draft was shared with NIPEC's Sponsor Branch for review and it was proposed by Sponsor Branch that it would be taken forward via Sponsor Branch meetings which will resume in 2023.

The Accounting Officer and the Chair of NIPEC report on the organisation's performance through twice yearly Accountability meetings with senior officials at the Department. It should be noted that due to the impact of Covid-19, the DoH paused a range of Sponsorship and Governance activities in 2021-22 including ALB Ground Clearing and Accountability meetings however these arrangements have resumed in 2022-23. NIPEC attended a Ground Clearing meeting with the Chief Nursing Officer and her officials on 3 November 2022 and NIPEC's end-year Accountability meeting with the Permanent Secretary and Chief Nursing Officer is scheduled to take place on 28 June 2023.

### 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 Assessment tool.

To support the completion of the self-assessment in 2022-23, NIPEC Council held four workshops throughout the year in addition to four formal Council meetings. Topics for discussion at the workshops included the following areas: rebuilding post pandemic and shaping the future strategic direction of the organisation, the implications of the RQIA Report on public boards and members, key relationships both internal to NIPEC and between NIPEC and the Department of Health including the Chief Nursing Officer and Sponsor Branch, understanding the role and authority of Council, understanding the accountability of the Chief Executive including her role as Accounting Officer, Governance documentation, influencing a new draft Partnership Agreement and development of the annual Business Plan 2023-24. The fourth workshop in March 2023 was hosted by the Interim Chair and Chief Executive and facilitated the induction of the eight new Council members appointed in February 2023. It covered a number of the areas listed above and was in addition to an Induction Pack which was developed in consultation with existing Council members and issued to the new members when they commenced.

NIPEC Council approved its self-assessment for year ending 31 March 2023 at its meeting on 15 March 2023 and agreed a new Council development plan which will be taken forward to ensure continual improvement in governance and best practice. Progress on the actions will be reviewed at each Council meeting in 2023-24. Council agreed that all indicators were assessed as Green (all good practices are in place) including the indicator which relates to Board positions and size: this had previously been assessed as Amber however with the appointment of eight new members in February 2023 in addition to the five members who commenced in January 2022, the size of the Council is no longer an issue.

It should be noted that NIPEC Council also gave consideration to the establishment of a new Council Committee, a formal Business/Professional Committee and this will be taken forward in 2023.

### **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; and
- The Senior Management Team.

NIPEC's Council comprises a Chair, the Chief Executive and up to sixteen members who are a combination of registrants and lay members. In January 2022, the DoH Public Appointments Unit announced the appointment of five new non-executive members to NIPEC Council; extensions were also authorised by the Public Appointments

Commissioner to the terms of two members who served under the previous Council until January 2023 however eight vacancies remained.

NIPEC's Chair continued to escalate this issue to the DoH Public Appointments Unit (PAU) via Sponsor Branch throughout 2022, and in February 2023, eight further new members were appointed to the Council, bringing the total current membership to thirteen non-executive members, the Chair and the Chief Executive (further detail is provided under section 11, Internal Control Divergences).

Previously the DoH Chief Nursing Officer (CNO) was an ex-officio member of NIPEC Council however during 2022, and following discussions between CNO and NIPEC's Chief Executive and Chair, it was agreed that this position no longer served a useful purpose. Departmental officials reviewed NIPEC legislation and deemed that there were no legislative requirements governing this membership and therefore Sponsor Branch requested that the ex-officio membership of the Chief Nursing Officer be removed. This will take place with effect from April 2023 and NIPEC's Standing Orders will be updated to reflect this position.

The duties and functions of the Chair, Council Members and the Chief Executive are set out in the Management Statement and Financial Memorandum (tabled at the June 2022 Council meeting) and also in NIPEC's Standing Orders and Standing Financial Instructions.

#### **NIPEC Council:**

There were four meetings of NIPEC Council in 2022-23 and all of these were held in person (although remote access was facilitated when requested). In addition, NIPEC Council held four workshops throughout the year as outlined in section 2.

Between 12 January and 17 April 2023, NIPEC's Chair, Bronagh Scott, took a scheduled leave of absence of three months. Following advice from NIPEC's Sponsor Branch and the Public Appointments Unit, the Chief Nursing Officer confirmed the temporary appointment of Kieran McCormick to act as Interim Chair of NIPEC during this period with Brenda Kelly acting as Deputy Chair.

Attendance of members who were in office between April and December 2022 are detailed in Table 1 below. Attendance of members who were in office with effect from January 2023 is shown in Table 2.



**Table 1: Attendance of Members in office between April and December 2022**

<b>Name</b>	<b>6 July 2022</b>	<b>7 September 2022</b>	<b>7 December 2022</b>
Bronagh Scott (Chair)	Yes	Yes	Yes
Linda Kelly (Chief Executive)	Yes	Yes	Yes
Brenda Kelly	Yes	Yes	Apology
Catherine Rice	Yes	Apology	Apology
Emma McIlveen	Yes	Yes	Apology
Karen Diamond	Yes	Yes	Yes
Kieran McCormick	Yes	Yes	Yes
Lisa Houlihan	Yes	Yes	Apology
Siobhán Caslin	Yes	Apology	Yes
Maria McIlgorm (Chief Nursing Officer)	Apology	Apology	Apology

**Table 2: Attendance of Members in office between January and March 2023**

<b>Name</b>	<b>15 March 2023</b>
Bronagh Scott (Chair)	Leave of absence
Kieran McCormick (Interim Chair)	Yes
Linda Kelly (Chief Executive)	Yes
Amit Bhagwat	Yes
Brenda Kelly	Yes
Ciara Scannell	Yes
Emma McIlveen	Yes
Eilidh McGregor	Yes
Gary Mitchell	Yes
Janine Stockdale	Yes
Karen Diamond	Yes
Katrin Lehmann	Yes
Nirmala Bhogal	Yes
Sharon McRoberts	Yes
Siobhán Caslin	Yes

## **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 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.

Due to the appointment of new Council members in January 2022 and the ongoing gaps in membership throughout the year, there was a period of transition for the Committee in 2022. At the March 2022 Council meeting, Chair requested expressions of interest from Council members to sit on the Audit & Risk Committee. Four members put themselves forward to sit on the Committee: Ms Caslin, Ms McIlveen, Mr McCormick and Mrs Rice. To provide some stability and continuity and as a former deputy Chair of the Audit & Risk Committee, Mrs Rice was voted by members to take on the role of Chair pending the end of her term of office.

At the September 2022 Council meeting, Mr McCormick was appointed the new Chair of the Audit & Risk Committee and it was agreed that he would assume the role after the October 2022 meeting. In addition, Chair explained that a fourth member (and registrant) would need to be appointed to replace Mrs Rice and members voted Mrs B Kelly to take on the role.

During the Chair's leave of absence between January and April 2023, Mr McCormick assumed the role of interim Chair of Council for the duration. This resulted in Mr McCormick being unable to fulfil his role as Chair of the Audit & Risk Committee and at the December 2022 Council meeting, members endorsed the appointment of Ms Caslin as interim Chair of the Audit and Risk Committee for this time duration.

With the appointment of eight new members in February 2023, the Interim Chair undertook to review the membership of both the Audit & Risk and Remuneration Committees in line with good practice. Expressions of interest were requested from all members at the March 2023 Council meeting and the final membership of both Committees will be ratified at the June 2023 meeting.

The Audit & Risk Committee met four times in 2022-23, both in person and remotely. Attendance of members between April 2022 and March 2023 are detailed in Table 3.

**Table 3: Attendance of Members between April 2022 and March 2023**

<b>Name</b>	<b>24 May 2022</b>	<b>6 July 2022</b>	<b>11 October 2022</b>	<b>14 March 2023</b>
Catherine Rice	Yes	Yes	Yes	N/A
Emma McIlveen	Apology	Apology	Yes	Yes
Kieran McCormick	Yes	Yes	Yes	Yes, as an observer
Siobhán Caslin	Yes	Yes	Yes	Yes
Brenda Kelly	N/A	N/A	N/A	Apology

**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. It should be noted that it would not have been possible to facilitate such a meeting during 2022-23 due to the lack of Council members available to serve (Audit & Risk Committee members cannot be members of the Remuneration Committee) which would have meant that the Committee was not quorate. However, there was no requirement for a Remuneration Committee meeting to be held as no executive pay award was agreed during the period.

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 Members. With the increase in membership to thirteen non-executive members with effect from February 2023, expressions of interest were requested from all members at the March 2023 Council meeting and the final membership of both Council Committees will be ratified at the June 2023 Council meeting.

**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, six Senior Professional Officers and the Head of Corporate Services. The SMT meets on a 4-6 weekly basis as part of the organisation’s Business Team which also has the Corporate Services Manager in attendance. There are a number of other 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 Governance Group. The Chief Executive also meets regularly with individual members of the SMT to review progress on their individual objectives.

## **4. Business Planning and Risk Management**

### **Business Planning**

Corporate governance is the system by which organisations are directed and controlled. Business planning and risk management are central to governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation.

As Accounting Officer, the Chief Executive is responsible for establishing corporate and business plans for NIPEC which support the Department of Health's (DoH) wider strategic aims, objectives and targets. Both should be approved by the Department. NIPEC Council is responsible for constructively challenging NIPEC's Chief Executive and senior team in their planning, target setting and delivery of performance.

NIPEC's Corporate Plan 2017-22 was aligned to the DoH Draft Programme for Government and set out the mission, core values and priorities of the organisation. Due to the pause in sponsorship and governance activities as a result of the Covid-19 pandemic, ALBs were advised to roll forward their Corporate Plans into 2022. Further advice is to be issued on the development of new Corporate Plans following the formation of a Northern Ireland Executive and agreement on a new Programme for Government (PfG).

HSC organisations are required to produce an Annual Business Plan to set out key strategic objectives for the year and ensure that best use is made of the resources allocated by the DoH. During October/November 2022, a draft Business Plan for 2023-24 was developed by the Senior Team and in November 2022, the draft was presented to Council members at a Council workshop. Feedback included that it would be useful to include target dates for the achievement of the professional objectives and that there was a requirement to include reference to sustainability. Following the workshop, the draft was amended and presented to the December 2022 Council meeting when it was approved for submission to NIPEC's Sponsor Branch, the Directorate of the Chief Nursing Officer, Department of Health.

A meeting was held in January 2023 between NIPEC's Chief Executive and Sponsor Branch to discuss the draft Business Plan 2023-24 and several amendments were proposed. A final version of the Business Plan was ratified by NIPEC Council in March 2023.

In line with NIPEC's Performance Management Framework (2021), the Professional Work Plan is presented to each Council meeting to support NIPEC Council's oversight of organisational performance management. This report sets out the actions being taken to achieve individual targets against professional objectives set out in the annual Business Plan. Performance is denoted by a Blue/Green/Amber/Red (BRAG) rating and where amber or red, mitigating actions are specified. The report also includes a summary table so that the BRAG ratings can be compared from meeting to meeting. In 2022-23 and as

an additional means for Council to monitor the professional objectives set out in the Business Plan, a standing item was included in the Council meeting agenda where one of the Senior Professional Officers presents a progress update on one of their projects at each meeting.

In addition, progress on corporate objectives is presented at quarterly Council meeting via Key Performance Indicators (RAG rated), budget reporting and progress on other key corporate governance objectives. Performance is also monitored by the Audit & Risk Committee including when reviewing the Mid-Year Assurance Statement.

## **Risk Management**

NIPEC's risk management process seeks to identify the principal risks which may prevent the achievement of corporate aims and objectives, and to evaluate the nature and extent of those risks and manage them efficiently and effectively. Like all HSC organisations, NIPEC has adopted the principles of the ISO 31000:2018 standard which largely has the same broad principles, framework and processes which the former AS/NZ standard previously used. NIPEC also uses the HSC Regional Risk Matrix (revised August 2018).

Leadership on risk is provided through the Council with delegated authority to the Audit and Risk Committee for reviewing the arrangements and systems in place for risk management. The Chief Executive has overall responsibility for risk management and the Head of Corporate Services is the designated officer on behalf of the Chief Executive for co-ordinating risk management activities throughout NIPEC. The Corporate Risk Register is a standing agenda at Senior Management Team meetings which take place every 4 – 6 weeks and is presented to the Audit and Risk Committee and NIPEC Council on a quarterly basis for review. The 2023-24 Risk Management Strategy and associated action plan were approved by the Audit & Risk Committee in March 2023.

As part of the Internal Audit Plan 2021-22, an audit was undertaken of NIPEC's Risk Management and the Operation of the Assurance Framework. The recommendations from this audit were taken forward in 2022-23 to further develop and embed the processes across the organisation to assist decision makers in their approach to risk management.

The scope of the audit was a review of the processes in place to identify and manage risks within NIPEC and the objectives were:

- To ensure that there is an appropriate / adequate framework in place for risk management throughout the NIPEC;
- To ensure the risk management system is operating effectively; and
- To ensure that there is an appropriate framework for identifying, obtaining and reviewing assurances.

Satisfactory assurance was provided on the basis that key risks to NIPEC in meeting its Corporate Objectives were considered in the Corporate Risk Register. However, Internal Audit recommended that further work be carried out to further develop and embed risk appetite across the organisation. They also identified a need to formally identify and record sources of assurances to provide greater visibility to the Council over assurances in place and potential gaps in assurance.

To address these recommendations, NIPEC amended the Risk Strategy 2022-23 to clearly align the 5 strategic themes and the document was approved by the Audit & Risk Committee in May 2022. Furthermore, a new Corporate Risk Register template was developed to highlight risk appetite against each individual risk and to include controls and assurances; it was approved by NIPEC Council at their December 2022 meeting. Further work will be taken forward in 2023 to support the identification of gaps in assurance and a Council Workshop has been planned for September 2023 to allow Council to carry out a 'deep dive' of NIPEC's risk management processes.

All staff receive training in risk management and are required to complete an e-learning module on risk management awareness along with being provided with risk related policies and procedures. As part of the introduction of a new regional Learning Management System (LMS) in April 2023, which will house the e-learning programmes, NIPEC is carrying out a review of their current risk management e-learning programme and once finalised, staff will be directed to the revised programme for completion.

## **5. Information Risk**

NIPEC acknowledges that management of information risks is an essential component of good governance and during 2022-23, the following steps were taken to strengthen the processes for managing information and reduce risks around its processing and retention.

As Public Appointees, members of NIPEC Council are office holders rather than employees and therefore do not have automatic access to NIPEC email addresses and electronic systems. However, as Council Members they are responsible for ensuring that the organisation has effective and proportionate governance arrangements in place and an internal control framework which allow risks to be effectively identified and managed. Part of these responsibilities include reviewing personal identifiable, confidential and sensitive information and in 2022, Council identified a potential risk to the organisation as a result of this type of information being distributed to personal non-HSC email accounts.

To minimise this risk, Council agreed that a scoping exercise should be carried out to identify alternative secure methods of sharing information. An options paper was presented to Council in December 2022 outlining several options along with a Data Protection Impact Assessment (DPIA) which informed on the privacy risk to individuals. Approval was given to purchase Decision Time software for managing NIPEC's Council and Committees which is used by a number of other HSC organisations. A license was

purchased for a year initially subject to an evaluation being carried out in Autumn 2023 prior to the renewal of the license.

NIPEC previously had three websites and in 2021, following an internal audit of the sites, a decision was made by the Council to step down the Online Portfolio. The rationale for stepping down the site was that retaining it was no longer business critical and was no longer required to support registrants or essential to the professional work of NIPEC.

At the time the site was stood down, 5,247 registrants were using this site to store their information for NMC revalidation with a further 9,426 dormant accounts. This information was personal identifiable information and if a data breach had occurred, NIPEC would have been liable as the 'Controller' of the data and would have been obliged to report this to the Information Commissioner's Office (ICO). In 2022, NIPEC Council considered a paper setting out whether NIPEC had a legal right to retain the information or whether it should be deleted. Following careful consideration, it was agreed that the data should cease to be processed as it is not information which informs NIPEC's corporate memory. The DPO proposed that a permanent erasure date should be decided and communicated to all users as defined within Article 4(2) of UK GDPR and this date was agreed as 31 March 2023. A final review of the decision making was carried out by the Directorate of Legal Services in BSO who proposed that before final erasure of the records, NIPEC should contact the Muckamore Inquiry Team. The Inquiry is currently considering NIPEC's correspondence but have advised that NIPEC should not delete or destroy any information, held via an online platform or otherwise, which may relate to the Inquiry Terms of Reference.

NIPEC's remaining two websites, the main corporate site and the Nursing and Midwifery Careers' website, contain information of HSC staff including names, photograph, videos, qualifications and location of work. The information would be considered personal data under UK GDPR and could be used to identify individuals. In 2022, NIPEC undertook a review of all the profiles on the two sites and sought to verify that up to date, explicit written consent had been received from all individuals to publish their information. Where no written consent was held or received, the relevant profile was removed from the site to ensure no undue risk was presented to individuals.

In addition to the above steps, NIPEC maintained its processes to manage and control information risks. The Service Level Agreement (SLA) with BSO for a Data Protection Officer (DPO) function was renewed and supported NIPEC's compliance with the UK General Data Protection Regulations (UK GDPR). NIPEC also has a Data Controller and Data Processing Memorandum of Understanding with BSO who process confidential and personal data in respect of NIPEC staff.

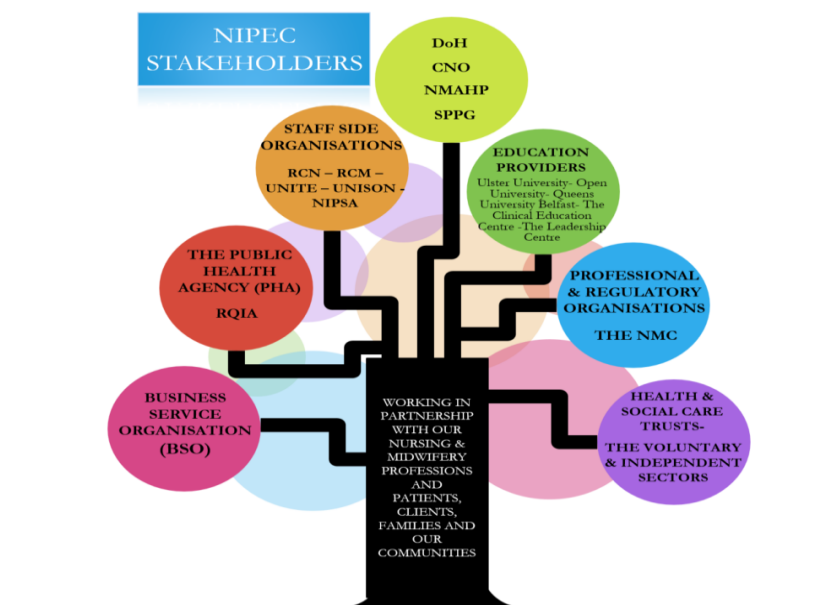
NIPEC's Information Governance Group met three times in 2022-23. Its remit is to determine how Information Governance and IT can most effectively support the work of NIPEC. The Group reviewed the Terms of Reference in August 2022 and an update from the Group is presented to each Business Team Meeting.

To support NIPEC’s Information Governance Strategy, there are a range of information governance policies and staff are required to familiarise themselves with these policies at induction and it is mandatory for all staff to complete the HSC information governance e-learning programme.

There was a focus on Cyber Security throughout 2022-23, with the HSC Cyber Security Programme Board providing a number of information sessions for Board Members and Senior Managers. In addition, a series of monthly e-learning programmes were issued to all staff to complete as part of a Regional Cyber Awareness Campaign. NIPEC also updated its Business Continuity Plan to include details of actions required in the event of a cyber security attack on HSC.

## 6. Public Stakeholder Involvement

NIPEC’s statutory responsibilities include the requirement to provide “guidance on best practice for nurses and midwives” and “advice and information on matters relating to nursing and midwifery.” NIPEC’s approach to stakeholder involvement is underpinned by its Engagement and Communication Strategy which sets out how the organisation involves, communicates and collaborates with its stakeholders to achieve corporate objectives. The Strategy is currently undergoing a review and will be presented to Council for approval in 2023.



During 2022-23 there was a gradual easing of restrictions on gatherings of people, and the requirement for social distancing. However, the majority of NIPEC professional project meetings continued to be held virtually as this was found to be the most time efficient way of facilitating everyone’s attendance given the pressures facing staff being released to participate in such events. NIPEC has undertaken a wide range of engagement events with a variety of stakeholders during 2022-23, including workshops on Perioperative/Cancer Career Pathways, NMC Post Registration Standards, Communities of Practice, Enhanced Clinical Care Framework and a Learning Disability



Steering Group. NIPEC Professional Officers also carried out a number of face to face presentations to final year nursing and midwifery students, the Association of Perioperative Practice conference and a joint presentation with the Public Health Agency and the Royal College of Nursing to promote the Consultant District Nursing role. In addition to these NIPEC used social media and surveys to promote NIPEC's projects and resources.

## **7. Fraud**

Like all HSC bodies, NIPEC is required to have an Anti-Fraud Policy and Fraud Response Plan in place. NIPEC's Fraud Response Plan was last reviewed in 2021 and provides guidance to staff on the procedures that must be followed in the event of a suspected, attempted or actual fraud. NIPEC has a nominated Fraud Liaison Officer (FLO), the Business Manager, whose key responsibilities include to work with BSO Counter Fraud Services to promote and develop an anti-fraud culture within NIPEC, provide advice and guidance where required to mitigate the risk of fraud and ensure that all staff are provided with mandatory fraud awareness training in support of the Fraud Response Plan.

The BSO Counter Fraud Services (CFS) provide a regional service supporting HSC organisations to promote a culture of reducing fraud and ultimately to reduce HSC fraud to a minimum so that all available money allocated for health and social care is directed to frontline services. With effect from 1 February 2023, CFS were given responsibility for the conduct of preliminary enquiries in respect of all allegations of potentially fraudulent activity on behalf of HSC organisations. Training in the new Preliminary Inquiry system, REFRAIN, was attended by the Head of Corporate Services and Business Manager, and NIPEC's Fraud Response Plan will be reviewed in 2023 to reflect the revised process.

NIPEC staff are all required to complete the fraud e-learning programme and regional Fraud Alerts are circulated to all staff. NIPEC has invited CFS to present their work to NIPEC Council at the September workshop as part of the overall review of NIPEC's risk management.

## **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 procedure 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 and Risk Committee reports to each NIPEC Council 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 part of 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 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;
- 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 and Risk Committee meeting;
- an Annual Report on the activity of the Audit and Risk Committee for the year is submitted to the Council;
- a copy of NIPEC's monitoring of its organisational KPIs.

As part of the approved Internal Audit programmes for 2020-21 year, NIPEC joined with other regional organisations in an advisory assignment, facilitated by Internal Audit, to develop replacement post controls assurance standards (CAS). The purpose of the advisory work was to assist in developing an assurance map for each area of risk previously covered by a CAS. The population of the assurance maps provides a method for NIPEC to review assurances that exist in respect of compliance with key requirements, identify any gaps in control and/or assurance that exist and act to address any gaps in control and/or assurance. The assurance map templates are not intended to be completed annually but should be reviewed regularly to ensure that the identified

required assurances are received and reported to the Audit & Risk Committee in order to demonstrate the embedding of appropriate, proportionate assurance arrangements in areas previously covered by CAS. An action plan is developed from completion of the Maps and progress on the action plan was presented to the March 2022 Audit and Risk Committee.

As described in section 4, a new Corporate Risk Register template was developed in 2023 to highlight assurances against each corporate risk. Further work will be taken forward in 2023 to support the identification of gaps in assurance and a Council Workshop has been planned for September 2023 to allow Council to carry out a 'deep dive' of NIPEC's risk management processes.

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 2022-23 focused on the areas of Financial Processes and Management of Professional Projects. Outcomes were as follows:

- **Financial Processes:** **Satisfactory Assurance**  
*No priority 1 weaknesses were identified*
- **Management of Professional Projects:** **Satisfactory Assurance**  
*No priority 1 weaknesses were identified*

The Finance audit focused on areas of NIPEC financial control including payments to staff (including bank and associate timesheets) and the procurement and management of contracts. There were two Priority 2 and one Priority 3 recommendations in relation to timely completion of the Contracts' register and the use of a specialist training provider without competitive tendering or a DAC.

Internal Audit provided Satisfactory assurance on NIPECs Management of Professional Projects and there were two Priority 2 recommendations relating to enhanced reporting to Council on progress with objectives and Lessons Learned.

NIPEC has action plans in place to deliver on each of the internal audit recommendations.

▪ **Shared Service Audits**

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

Shared Service Audit	Assurance
<b>Payroll Shared Service</b>	<ul style="list-style-type: none"> <li>• <b>Satisfactory: Elementary PSC processes - specifically current overpayment administration, regular pre-closedown checks, manual timesheet management, pay awards, industrial action, sickness absence payments, new starts, protections, and file access.</b></li> <li>• <b>Limited: SAP / HMRC Real Time Information (RTI) Reconciliation, Historic Sickness Absence, Net &amp; Historic Overpayments Backlog, and Agenda for Change 13.9 and 14.4 (previously reported as holiday pay)</b></li> </ul>
<b>Recruitment Shared Service</b>	<ul style="list-style-type: none"> <li>• <b>Limited: Recruitment processes</b></li> </ul>
<b>Accounts Payable Shared Service</b>	<ul style="list-style-type: none"> <li>• <b>Satisfactory</b></li> </ul>
<b>Business Services Team</b>	<ul style="list-style-type: none"> <li>• <b>Satisfactory</b></li> </ul>

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 2022-23 for the year gave the following opinion for NIPEC:

*“Overall for the year ended 31 March 2023, 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)**

NIPEC was successful in achieving re-accreditation to the Investors in People Standard, on 25 February 2021 for a period of 3 years. NIPEC will be developing a plan in 2023 to seek re-accreditation in 2024.

- **NURSING AND MIDWIFERY COUNCIL (NMC) – Professional Registration**

The Chief Executive, the six 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.

## **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 management letter 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. Internal Governance Divergences**

*Update on prior year control issues which have now been resolved and are no longer considered to be control issues*

### **Council Vacancies:**

NIPEC's Council should comprise a Chair, the Chief Executive and up to 16 members who are a combination of registrants and lay members. In December 2021, a new Chair was appointed to NIPEC. This was followed in January 2022 with the DoH Public Appointments Unit announcing the appointment of five new non-executive members to NIPEC Council, and extensions to the terms of two members who served under the previous Council, however eight vacancies remained. This was a long-standing issue for NIPEC and had continued to be escalated throughout 2021-22 by NIPEC's previous Chair to the DoH Public Appointments Unit (PAU) via Sponsor Branch.

Throughout 2022, NIPEC's new Chair continued to highlight the issue of insufficient membership of NIPEC Council with Sponsor Branch, emphasising that the organisation remained vulnerable should one or two members have become unavailable as the Council may not be quorate. Chair requested that additional appointments to the Council be taken forward as a matter of urgency to both provide additional diversity and assurance that the Council can safely remain quorate should a member be absent for any reason.

In response, PAU expedited a competition which was launched in September 2022 to appoint Non-Executive Registrant Members to the Council and in February 2023, eight further new members were appointed to the Council, bringing the total current membership to thirteen non-executive members, the Chair and the Chief Executive.

### **Staff Vacancies:**

In 2021-22, NIPEC's permanent staffing establishment was made up of a Chief Executive, five Senior Professional Officers, Head of Corporate Services and a team of 7.6 wte corporate staff.

In 2021 and 2022, four (52%) of the corporate team retired. In addition, NIPEC's Chief Executive retired in December 2021 and one of the Senior Professional Officers left to commence a new role which left two (40%) permanent vacancies on the professional team. Pending the commencement in post of the newly appointed Chief Executive on 14 March 2022, and with the endorsement of the DoH Permanent Secretary, an interim Chief Executive was appointed from one of the Senior Professional Officers between 17 January and 13 March 2022. This resulted in three Chief Executives in four months.

The turnover of staff and number of vacancies had a significant impact on the daily operations of the organisation and the issue was recorded as a risk on the Corporate Risk Register. Recruitment of replacement posts continued in 2022-23 and following a re-profiling of the structure, the following posts were appointed:

- A Business Manager;
- Three Senior Professional Officers;
- A Personal Assistant to the Chair/Chief Executive;
- A fixed term Senior Communication Officer.

NIPEC's staffing establishment currently sits at 12 permanent staff and 2 fixed term.

### **HRPTS system availability:**

The Business Services Organisation (BSO) has a contractual relationship with a supplier to provide the managed service for the HR, Payroll, Travel and Subsistence System

(HRPTS) for Health and Social Care NI. A sub-contractor of this supplier provided a service incorporating servers hosted at data centres owned by this sub-contractor.

In late March 2022, the sub-contractor went into administration and BSO were advised of the position in early April 2022. Assurance was provided to BSO from the primary supplier that the sub-contractor would continue to trade and operate their business as normal while Administrators explored options for the company's future. This process included re-negotiating contractual terms with its existing customers.

BSO invoked its business and technical contingency plans and set up Bronze Command. The Minister, Permanent Secretary, Trade Unions and all stakeholders were informed of the situation and the contingency plans to address this issue. Weekly updates were provided until July 2022 when BSO confirmed that the Administrators had sold the business to a new supplier and that all services provided to HSC were successfully transferred to the new supplier on 7 July 2022.

*Update on prior year control issues which continue to be considered control issues*

#### **NIPEC Bank Account:**

NIPEC's banking services are provided by BSO and a nominated bank. Periodically the service provider are required to review and update their customer due diligence to comply with legal requirements as part of their regulatory requirements.

In 2020 NIPEC received a request to complete an unincorporated organisation application form (mandate) and a list of the Council members on letter headed paper, with the list/letter signed off in accordance with the mandate. This was completed and ratified by NIPEC Council in March 2021 and submitted to the bank. NIPEC were further contacted in autumn 2021 and signatories asked to provide proof of identification. Unfortunately, not all were received by the bank and in December 2021 we received notification that our bank account had been closed despite this being a HSCNI bank account.

Throughout 2022 and into 2023, NIPEC have continued to work with the bank to have a new account opened. NIPEC have also liaised with BSO Finance who are currently managing NIPEC payments through the Central General and Central Salaries Bank Accounts.

On the 27 January 2023, the bank confirmed that NIPEC's account had been approved for opening and were liaising with BSO Banking section to make the account operational. However, a further issue arose as the NIPEC bank account had not been set up as part of the BSO profile and BSO advised the bank that this would create operational difficulties as BSO monitor over 10 bank accounts each day and having a separate profile would be onerous for the banking team and shared service centres.

To address this NIPEC were asked by the bank's new accounts team on 30 March 2023 to submit a letter advising that the registered banking address is the same as BSO and then they can add it to the same profile. The instruction letter was signed in accordance with the mandate and submitted by NIPEC on 31 March 2023.

At the time of writing this report the account remains unopened and NIPEC have continued to liaise with the bank to expedite this matter. Progress will continue to be reported to Audit & Risk Committee until the matter is resolved.

## **12. Reporting of Complaints and Raising Concerns**

NIPEC has a Complaints Policy in place (in line with the DoH Guidance in Relation to the HSC Complaints Procedure 2019) and a Policy On Your Right To Raise a Concern (Whistleblowing): both policies are approved by Council. NIPEC received no written complaints about its services or had no whistleblowing concerns raised during 2022-23.

## **13. Reporting of Adverse Incidents**

NIPEC has in place a Policy for the reporting of Adverse Incidents/Accidents/Near Misses & Dangerous Occurrences. To note that there were no incidents recorded for 2022-23.

## **14. Budget Position and Authority**

The Northern Ireland Budget Act 2023 was passed by Parliament and received Royal Assent on 8 February 2023 which authorised the cash and use of resources for all departments and other bodies for the full 2022-23 year, and also included a Vote on Account for the early months of the 2023-24 financial year. This will be followed by a further Budget Bill which the Secretary of State will bring to Parliament in due course, following the 2023-24 Northern Ireland Budget which he set in his Written Ministerial Statement on 27 April 2023.

The *Written Ministerial Statement* has enabled the Department of Health to issue opening allocations for 2023-24 which will enable essential services to continue. However, despite plans to deliver significant efficiencies, the budget allocation provided has resulted in a significant funding gap. The Department of Health and its Arm's Length Bodies are currently working on the development of further savings measures to bridge the gap. However, it is clear that, if the Department of Health does not receive significant additional funding, the implementation of high impact savings will be required, with adverse consequences for an already highly pressurised health and social care system which would be very damaging for service delivery.

## **15. 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 2022-23.

## Remuneration and Staff Report

### Scope of the Report

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

There was no requirement for a Remuneration Committee meeting to be held as no executive pay award was agreed during 2022-23. With the increase in Council membership to thirteen non-executive members with effect from February 2023, expressions of interest were requested from all members to join the Committee at the March 2023 Council meeting and final membership will be ratified at the June 2023 Council meeting.

### Remuneration Policy

The Chair of NIPEC is entitled to receive a payment of £11,905 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.

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

### Contracts

HSC appointments are made on the basis of the merit principle, in fair and open competition and in accordance with all relevant legislation and, as applicable, circular HSS (SM) 3/2001.

Unless otherwise stated, the employees covered by this report are appointed on a permanent basis, subject to satisfactory performance.

Mrs Linda Kelly	was appointed Chief Executive on 14 March 2022;
Mrs Brenda Carson	was appointed Senior Professional Officer to 1 December 2022;
Dr Carol McKenna	was appointed Senior Professional Officer on 1 January 2009;
Mrs Cathy McCusker	was appointed Senior Professional Officer to 1 April 2006;
Ms Eunice Strahan	was appointed Senior Professional Officer on 1 October 2022;
Ms Fiona Bradley	was appointed Senior Professional Officer on 1 April 2019;
Geraldine McKendry	was appointed fixed term Senior Professional Officer on 1 October 2022;
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.

### **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 2022-23.

## Staff Report

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:

<i>(Subject to audit)</i>	2023 (£)	2022 (£)
Band of Highest Paid Director's Total Remuneration - £000s	80-85	80-85*
25 <sup>th</sup> Percentile Total Remuneration	23,177	21,776
Median Total Remuneration	56,164	31,533
75 <sup>th</sup> Percentile Total Remuneration	56,164	54,763
Ratio (25 <sup>th</sup> / Median / 75 <sup>th</sup> )	3.6/1.49/1.49	3.8/2.7/1.5
Range of Staff remuneration	£22-84k	£21-88k

\* The band of highest paid director's total remuneration and ratios for 2021-22 have been restated due to the CEO being new in post in March 2022 and an estimate of salary was taken.

The banded remuneration of the highest-paid director in NIPEC in the financial year 2022-23 was £80-£85k (2022; £80-£85k). This was 3.6 times (2022; 3.8) the 25<sup>th</sup> percentile remuneration of the workforce, which was £23,177 (2022; £21,776). This was 1.49 times (2022; 2.7) the median remuneration of the workforce, which was £56,164 (2022; £31,533). This was 1.49 times (2022; 1.5) the 75<sup>th</sup> percentile remuneration of the workforce, which was £56,164 (2022; £54,763). In 2022-23, 0 (2021-22; 0) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £21,730 to £83,460 (2021: £20,329 to £83,460).

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. Agency remuneration is included in the figures above.

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

Percentage change for:	2022-23 vs 2021-22
Average employee salary and allowances:	*10.64%
Highest paid director's salary and allowances:	0%

\* The percentage change has increased in line with the appointment of three new Band 8B Senior Professional Officers in 2022-23.

No performance pay or bonuses were payable to NIPEC employees in these 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 2022-23. 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

	2022-23	2021-22
Off-Payroll staff as at 1 April 2022	-	-
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 2023	-	-

### Staff Costs (Subject to audit)

Staff costs comprise:	2023			2022
	Permanently employed staff	Others	Total	Total
	£	£	£	£
Wages and salaries	685,458	33,299	718,757	649,734
Social security costs	69,727	-	69,727	54,126
Other pension costs	123,293	-	123,293	99,503
<b>Sub-Total</b>	<b>878,478</b>	<b>33,299</b>	<b>911,777</b>	<b>803,363</b>
Capitalised staff costs	-	-	-	-
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>878,478</b>	<b>33,299</b>	<b>911,777</b>	<b>803,363</b>
Less recoveries in respect of outward secondments			-	-
<b>Total net costs</b>			<b>911,777</b>	<b>803,363</b>

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required 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 that is currently underway will be used in the 2022-23 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out in the 2020 valuation. Whilst the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.

Employee contributions are determined by the level of pensionable earnings. The employee contribution rates for the 2022-23 year are as follows for members of the HSC Superannuation Scheme:

<b>Annual pensionable earnings (full-time equivalent basis)</b>	<b>Contribution Rate 2022-23 (phase 1)</b>
Up to £13,246	5.1%
£13,247 to £16,831	5.7%
£16,832 to £22,878	6.1%
£22,879 to £23,948	6.8%
£23,949 to £28,223	7.7%
£28,224 to £29,179	8.8%
£29,180 to £43,805	9.8%
£43,806 to £49,245	10.0%
£49,246 to £56,163	11.6%
£56,164 to £72,030	12.5%
£72,031 and above	13.5%

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

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

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

	2023			2022
	Permanently employed staff No.	Others No.	Total No.	Total No.
Administrative and Clerical	7	2	9	8
Nursing and Midwifery	5	4	9	8
<b>Total average number of persons employed</b>	<b>12</b>	<b>6</b>	<b>18</b>	<b>16</b>
Less average staff number relating to capitalised staff costs			-	-
Less average staff number in respect of outward secondments			-	-
<b>Total net average number of persons employed</b>			<b>18</b>	<b>16</b>

The staff numbers disclosed as 'Others' in 2022-23 relate to temporary members of staff.

The gender breakdown for 2023 is:

<i>(Subject to audit)</i>	2023		2022	
	Female	Male	Female	Male
<b>Administrative and Clerical</b>	8	1	6	2
<b>Nursing and Midwifery (inc. Chief Executive)</b>	9	-	8	-
<b>Total</b>	<b>17</b>	<b>1</b>	<b>14</b>	<b>2</b>

Staff composition: NIPEC does not employ any Directors.



## 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	
	2023	2022	2023	2022	2023	2022
<£10,000	-	-	-	-	-	-
£10,001 - £25,000	-	-	-	-	-	-
£25,001 - £50,000	-	-	-	-	-	-
£50,001 - £100,000	-	-	-	-	-	-
£100,001- £150,000	-	-	-	-	-	-
£150,001- £200,000	-	-	-	-	-	-
> £200,000	-	-	-	-	-	-
<b>Total number of exit packages by type</b>	-	-	-	-	-	-
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Total resource cost</b>	-	-	-	-	-	-

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 2022-23 and 2021-22. £Nil exit costs were paid in 2022-23, the year of departure (2021-22 £Nil). Where the 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 2022-23 there were no early retirements from NIPEC agreed on the grounds of ill-health.

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

Members	2022-23					2021-22				
	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
<b>Chair</b>										
Carol Curran*	-	-	-	-	-	5-10 (FYE 10-15)	-	-	-	<b>5-10</b>
Bronagh Scott*	10-15	-	-	-	<b>10-15</b>	0-5 (FYE 10-15)	-	-	-	<b>0-5</b>
Kieran McCormick*****	0-5	-	-	-	<b>0-5</b>	-	-	-	-	-
<b>Executive Members</b>										
Angela McLernon**	-	-	-	-	-	90-95	-	-	-	<b>90-95</b>
Linda Kelly***	80-85	-	-	56	<b>135-140</b>	5-10 (FYE 80-85)	-	-	-	<b>5-10</b>
Cathy McCusker	65-70	-	-	26	<b>90-95</b>	60-65	-	-	34	<b>90-95</b>
Angela Reed****	-	-	-	-	-	45-50 (FYE 60-65)	-	-	19	<b>65-70 (FYE 80-85)</b>
Fiona Bradley	55-60	-	-	21	<b>75-80</b>	50-55	-	-	24	<b>70-75</b>
Carole McKenna*****	65-70	-	-	26	<b>90-95</b>	45-50 (FYE 60-65)	-	-	14	<b>55-60 (FYE 70-75)</b>
Jill Jackson	55-60	-	-	23	<b>75-80</b>	50-55	-	-	22	<b>70-75</b>

Members	2022-23					2021-22				
	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
<b>Executive Members</b>										
Brenda Carson	20-25 (FYE 60- 65)	-	-	29	<b>50-55</b> (FYE 90- 95)	-	-	-	-	-
Eunice Strahan	25-30 (FYE 50- 55)	-	-	31	<b>55-60</b> (FYE 85- 90)	-	-	-	-	-
Geraldine McKendry	50-55	-	-	22	<b>75-80</b>	-	-	-	-	-

\* Carol Curran and Bronagh Scott do not receive pension remuneration as a non-executive members. Carol Curran's term ended and Bronagh Scott's commenced in December 2021.

\*\*Angela McLernon was seconded from DoH and did not participate in the HSC pension scheme. She retired on 31 December 2021.

**(Note that the figure shown for 2021-22 is the total recharge figure for Angela's salary between April and December 2021 inclusive of Employers' contributions).**

\*\*\* Linda Kelly took up the Chief Executive post on 14 March 2022.

\*\*\*\* Angela Reed left NIPEC on 31 December 2021.

\*\*\*\*\* Carole McKenna returned from a Career Break on 5 July 2021.

\*\*\*\*\* Kieran McCormick acted as Interim Chair between 12 January and 17 April 2023 to cover for Bronagh Scott who was on a leave of absence.

**Pensions of the Senior Business Team**  
(Subject to audit)

Name	Accrued pension at pension age as at 31/3/23 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2023 £'000s	CETV at 31 March 2022 £'000s	Real increase in CETV £'000s
Linda Kelly	35-40 Plus lump sum of 80-85	0-2.5 Plus lump sum of 2.5-5	709	630	21
Brenda Carson	25-30 Plus lump sum of 65-70	0-2.5 Plus lump sum of 0-2.5	538	491	15
Carole McKenna	10-15 Plus lump sum of 0-2.5	0-2.5 Plus lump sum of 0-2.5	157	135	10
Cathy McCusker	30-35 Plus lump sum of 75-80	0-2.5 Plus lump sum of 0-2.5	720	693	12
Eunice Strahan	15-20 Plus lump sum 25-30	0-2.5 Plus lump sum of 0-2.5	270	236	15
Fiona Bradley	20-25 Plus lump sum 70-75	0-2.5 Plus lump sum 0-2.5	596	566	9
Geraldine McKendry	25-30 Plus lump sum 60-65	0-2.5 Plus lump sum of 0-2.5	540	519	8
Jill Jackson	10-15 Plus lump sum 25-30	0-2.5 Plus lump sum of 0-2.5	263	241	8

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 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 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.

## **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 Engagement**

NIPEC uses a range of methods to engage and communicate with staff including quarterly team meetings and ad hoc briefings which enable the sharing of corporate information together with updates on business and team performance, and team development. All staff are encouraged to go into the office every Tuesday so a team ethos can be fostered; this is especially important given the prolonged home working as a result of the Covid pandemic and the appointment of a number of new staff.

NIPEC's Health and Social Wellbeing Committee was relaunched in 2023 with the Chief Executive chairing the newly constituted committee. Membership also includes two senior professional officers and the business manager. The aim of the Committee is to nurture and improve staff relationships and support staff in accessing a range of activities aimed at improving their health and wellbeing. The Committee renewed the Terms of Reference at their first meeting in February 2023 and objectives are:

- provide direction and oversight for wellbeing of staff in NIPEC;
- develop, co-ordinate and monitor a programme of activities within the calendar year which aims to improve wellbeing and support a culture of mutual respect;

- provide regular updates and a summary report to the NIPEC Business Team and to the wider organisation;
- create a culture where staff confirm that NIPEC is a great place to work and the organisation will thrive;
- monitor, evaluate and review progress against the programme of activities and seek feedback from staff.

As part of a “joy in work” initiative, the committee issued a questionnaire to staff in April 2023 to engage and assess a baseline of staff wellbeing. The results of the questionnaire along with “what matters to you conversations” will inform a plan for the wellbeing of NIPEC.

NIPEC staff were also invited to participate in various initiatives organised by BSO Health and Wellbeing Staff including the launch of a new Inspire digital Health & Wellbeing Support Hub accessible by all staff, a visit to James House by a representative of Sustrans, a charitable organisation that encourages a healthier and more active lifestyle and a number of online events relating to stress management, random act of kindness day, wellbeing webinars and Nutrition, Hydration and Sleep.

### **Staff Absence**

The cumulative sickness and absenteeism rate for the organisation as at the end of March 2023 was 3.95% which was slightly above NIPEC’s target of 3.5%.

### **Health and Fire Safety**

NIPEC has a Health and Fire Safety Committee which is comprised of membership from both the corporate and professional teams. The Committee is chaired by the Business Manager and reports from the membership are a standing item on the Business Team agenda.

The work of the committee is supported by approved Health and Safety at Work and Fire Safety Policies. The organisation complies with all relevant health and fire safety legislation and codes of practice and is committed to ensuring so far as is reasonably practicable the health, safety and welfare of employees and of others who may be affected by our operations.

With the move to James House in February 2023, NIPEC is working with the DoF Tenants’ Forum and the Facilities Management team to ensure that adequate fire and health and safety practices are maintained and that staff are made aware of their obligations. The Health and Fire Safety Assurance Maps have been completed and an action plan developed which sets out the steps that need to be taken to ensure compliance with all legislation; this includes training new fire wardens, first aiders and evacuation chair operatives within the NIPEC team. The action plan will be presented to Audit and Risk Committee in May 2023 for ratification and progress updates will continue to be presented throughout 2023-24.

NIPEC has also requested expert advice and support on health and safety legislation from the Business Services Organisation and plans to commence a Service Level Agreement for such support from 2023-24 onwards.

## Accountability and Audit Report

### Assembly Accountability Disclosure Notes

*(Subject to audit)*

#### (i) Losses and Special Payments:

Losses statement	2022-23		2021-22
	Number of Cases	£000	£000
Total number of losses	-	-	-
Total value of losses	-	-	-

Individual losses over £250,000	2022-23		2021-22
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2022-23		2021-22
	Number of Cases	£000	£000
Total number of special payments	-	-	-
Total value of special payments	-	-	-

Special Payments over £250,000	2022-23		2021-22
	Number of Cases	£	£
Compensation payments			
- Clinical Negligence	-	-	-
- Public Liability	-	-	-
- Employers Liability	-	-	-
- Other	-	-	-
Ex-gratia payments	-	-	-
Extra contractual	-	-	-
Special severance payments	-	-	-
<b>Total special payments</b>	-	-	-

#### Other Payments

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



## **Accountability Report**

### **Regularity *(Subject to audit)***

NIPEC is resourced through an annual Revenue Resource Limit and is responsible and accountable for all of its activities. In 2022-23, mechanisms were maintained in order to assure the DoH and the public of the efficient and effective performance of NIPEC in delivering its functions, including reference and adherence to the Management Statement Financial Memorandum (MSFM) which sets out the strategic control framework within which the organisation is required to operate. NIPEC Council also reviewed and approved their Standing Orders in September 2022. This ensured compliance with Statutory and Regulatory requirements and the proper and effective use of public funds.

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

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

### **Special Payments**

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

### **Consultancy Payments**

NIPEC did not incur any expenditure on consultancy in 2022-23 (2021-22: £Nil).

### **Other Payment**

There were no other payments made during the year.

### **Long Term Expenditure Plans**

NIPEC received its opening allocation for 2023-24 on 28 April 2023 and as expected, the organisation has been asked to make savings. In January 2023, ALBs and HSC Trusts were asked to develop plans based on two scenarios, a 3% and 5% reduction in their opening budget position. NIPEC submitted plans and outlined the potential consequences of such reductions which in effect would result in the organisation suppressing a Senior Professional Officer post. These proposals were assessed by DoH as medium risk and therefore as a result of the challenging financial outlook faced by the Department in 2023-24, NIPEC is required to make 12-month savings of 5% or £75,000.

In addition, and as a result of the indicative funding allocation received from NIO being less than anticipated, the Department has implemented further savings from all its ALBs. For NIPEC this equates to £50,000 bringing the total recurrent savings to £125,000.

There is no doubt that this reduction will impact on NIPEC's ability to deliver all of its objectives in 2023-24 as the professional workplan is considerable and will be challenging to deliver without the benefit of additional resources. NIPEC Council and senior team will continue to liaise with the Chief Nursing Officer and her team to prioritise key objectives and ensure we are meeting our statutory duties.

### **Fees and Charges**

There were no other fees and charges during the year.

### **Remote Contingent Liabilities (*Subject to audit*)**

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

### **Going Concern**

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

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

Signed:



Mrs Linda Kelly  
Accounting Officer

Date: 28 June 2023

## Certificates of Chairman and Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 73 – 116), 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: 28 June 2023

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 73 – 116), as prepared in accordance with the above requirements, have been submitted to, and duly approved by, the Council.

Signed:  Chair

Date: 28 June 2023

Signed:  Chief Executive

Date: 28 June 2023

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

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

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Northern Ireland Practice and Education Council for the year ended 31 March 2023 under the Health and Personal Social Services Act (Northern Ireland) 2002. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Practice and Education Council's affairs as at 31 March 2023 and of the Northern Ireland Practice and Education Council's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services Act (Northern Ireland) 2002 and Department of Health directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

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

My staff and I are independent of the Northern Ireland Practice and Education Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### **Conclusions relating to going concern**

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

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

### **Other Information**

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

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

I have nothing to report in this regard.

### **Opinion on other matters**

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

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

### **Matters on which I report by exception**

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

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

### **Responsibilities of the Council and Accounting Officer for the financial statements**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Practice and Education Council through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on the Northern Ireland Practice and Education Council's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Practice and Education Council's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;

- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

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

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

## **Report**

I have no observations to make on these financial statements.



*Dorinnia Carville*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*  
*106 University Street*  
*BELFAST*  
*BT7 1EU*  
*6 July 2023*



## Financial Statements

### for the Year Ended 31 March 2023

*These accounts for the year ended 31 March 2023 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.*

## STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2023

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	2023 £	2022 £
<b>Income</b>			
Revenue from contracts with customers	4.1	-	-
Other operating income	4.2	-	1,691
Deferred income	4.3	-	-
<b>Total operating income</b>		<b>-</b>	<b>1,691</b>
<b>Expenditure</b>			
Staff costs	3	(911,777)	(803,363)
Purchase of goods and services	3	(3,811)	(2,903)
Depreciation, amortisation and impairment charges	3	(23,778)	(16,432)
Provision (expense) / credit	3	182,929	(29,742)
Other expenditure	3	(327,930)	(393,350)
<b>Total operating expenditure</b>		<b>(1,084,367)</b>	<b>(1,245,790)</b>
<b>Net Expenditure</b>		<b>(1,084,367)</b>	<b>(1,244,099)</b>
Finance income	4.2	-	-
Finance expense	3	-	-
<b>Net expenditure for the year</b>		<b>(1,084,367)</b>	<b>(1,244,099)</b>
Adjustment to net expenditure for non cash items		(137,351)	66,174
Net expenditure funded from RRL		(1,221,718)	(1,177,925)
Revenue Resource Limit (RRL)	22.1	1,230,548	1,189,953
<b>Surplus/(Deficit) against RRL</b>		<b>8,830</b>	<b>12,028</b>
<b>OTHER COMPREHENSIVE EXPENDITURE</b>			
	NOTE	2023 £	2022 £
<b>Items that will not be reclassified to net operating costs:</b>			
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	-	-
<b>Items that may be reclassified to net operating costs:</b>			
Net gain/(loss) on revaluation of investments		-	-
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2023</b>		<b>(1,084,367)</b>	<b>(1,244,099)</b>

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## STATEMENT of FINANCIAL POSITION as at 31 March 2023

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	2023		2022	
		£	£	£	£
<b>Non Current Assets</b>					
Property, plant and equipment	5.1/5.2	16,335		12,500	
Intangible assets	6.1/6.2	-		15,682	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
<b>Total Non Current Assets</b>			<b>16,335</b>		<b>28,182</b>
<b>Current Assets</b>					
Assets classified as held for sale	10	-		-	
Inventories	11	-		-	
Trade and other receivables	13	52,973		31,718	
Other current assets	13	10,865		18,676	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	500		500	
<b>Total Current Assets</b>			<b>64,338</b>		<b>50,894</b>
<b>Total Assets</b>			<b>80,673</b>		<b>79,076</b>
<b>Current Liabilities</b>					
Trade and other payables	14	(221,724)		(139,101)	
Other liabilities	14	-		-	
Intangible current liabilities	14	-		-	
Financial liabilities	7	-		-	
Provisions	15	(31,782)		(30,847)	
<b>Total Current Liabilities</b>			<b>(253,506)</b>		<b>(169,948)</b>
<b>Total assets less current liabilities</b>			<b>(172,833)</b>		<b>(90,872)</b>
<b>Non Current Liabilities</b>					
Provisions	15	(438,334)		(653,980)	
Other payables > 1 yr	14	-		-	
Financial liabilities	7	-		-	
<b>Total Non Current Liabilities</b>			<b>(438,334)</b>		<b>(653,980)</b>
<b>Total assets less total liabilities</b>			<b>(611,167)</b>		<b>(744,852)</b>
<b>Taxpayers' Equity and other reserves</b>					
Revaluation reserve		53		53	
SoCNE Reserve		(611,220)		(744,905)	
<b>Total equity</b>			<b>(611,167)</b>		<b>(744,852)</b>

The financial statements on pages 73 to 116 were approved by the Council on 28 June 2023 and were signed on its behalf by:

Signed:  (Chair)

Date: 28 June 2023

Signed:  (Chief Executive)

Date: 28 June 2023

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### STATEMENT of CASHFLOWS for the year ended 31 March 2023

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	2023 (£)	2022 (£)
<b>Cashflows from operating activities</b>			
Net deficit after interest/Net operating cost		(1,084,367)	(1,244,099)
Adjustments for non cash costs	3	(137,351)	66,174
Decrease / (Increase) in trade and other receivables		(13,444)	(29,325)
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant & equipment		-	-
Movements in receivables relating to the sale of intangibles		-	-
Movements in receivables relating to finance leases		-	-
Movements in receivables relating to PFI and other service concession arrangement contracts		-	-
(Increase)/decrease in inventories		-	-
Decrease / (Increase) in trade payables		82,623	(95,926)
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant & equipment		-	-
Movements in payables relating to the purchase of intangibles		-	-
Movements in payables relating to finance leases		-	-
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	(31,782)	(30,847)
<b>Net cash outflow from operating activities</b>		<b>(1,184,321)</b>	<b>(1,334,023)</b>
<b>Cashflows from investing activities</b>			
(Purchase of property, plant & equipment)	5	(11,931)	(2,597)
(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		-	-
<b>Net cash outflow from investing activities</b>		<b>(11,931)</b>	<b>(2,597)</b>
<b>Cash flows from financing activities</b>			
Grant in aid		1,196,252	1,313,981
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
<b>Net financing</b>		<b>1,196,252</b>	<b>1,313,981</b>
<b>Net (decrease) increase in cash &amp; cash equivalents in the financial year</b>		-	(22,639)
<b>Cash &amp; cash equivalents at the beginning of the financial year</b>	12	500	23,139
<b>Cash &amp; cash equivalents at the end of the financial year</b>	12	<b>500</b>	<b>500</b>

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## STATEMENT of CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2023

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 £
<b>Balance at 31 March 2021</b>		<b>(834,787)</b>	<b>53</b>	<b>(834,734)</b>
<b>Changes in Taxpayers Equity 2021-22</b>				
Grant from DoH		1,313,981	-	1,313,981
Transfers between reserves		-	-	-
Comprehensive expenditure for the year		(1,244,099)	-	(1,244,099)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	20,000	-	20,000
<b>Balance at 31 March 2022</b>		<b>(744,905)</b>	<b>53</b>	<b>(744,852)</b>
<b>Changes in Taxpayers Equity 2022-23</b>				
Grant from DoH		1,196,252	-	1,196,252
Transfers between reserves		-	-	-
Comprehensive expenditure for the year		(1,084,367)	-	(1,084,367)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	21,800	-	21,800
<b>Balance at 31 March 2023</b>		<b>(611,220)</b>	<b>53</b>	<b>(611,167)</b>

# **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

### **STATEMENT OF ACCOUNTING POLICIES**

#### **1. Authority**

These accounts 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 the NIPEC which show total net liabilities, should prepare financial statements on a going concern basis. The cash required to discharge these net liabilities will be requested from the Department when they fall due, and is shown in the Statement of Changes in Taxpayers' Equity.

#### **1.1 Accounting convention**

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

#### **1.2 Property, Plant and Equipment**

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

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 did not own any Land and Building in the current 2022-23 financial year, or in the 2021-22 financial year.

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use;
- Specialised buildings – depreciated replacement cost; and
- Properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to non-current assets.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **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.



## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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.

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

#### **Impairment loss**

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

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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

#### **1.5 Intangible assets**

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

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

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### 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 and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

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

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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 necessary 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 5 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 and the Health and Social Care Board 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.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 the 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.

DoF previously advised that the terms of NIPEC's James House accommodation licence fall outside of IFRS 16.

##### **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.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

Lease agreements which contain a purchase option cannot qualify as short-term. Examples of short term leases are software leases, specialised equipment, hire cars and some property leases.

#### **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, tablet 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.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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 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.

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Leased assets under construction must also be depreciated.

#### **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 balance sheet 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.



## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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 balance sheet 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.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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 the 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 has low exposure to interest rate fluctuations.

#### **Credit risk**

Because the majority of NIPEC's income comes from contracts with other public sector bodies, NIPEC has 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, it is therefore not exposed 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.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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**

NIPEC had no contingent assets or liabilities at either 31 March 2023 or 31 March 2022.

#### **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 2023. 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

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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 that is currently underway will be used in the 2022-23 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out as part of the 2020 valuation. Whilst the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.

#### **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).

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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 2023 or 31 March 2022.

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

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

##### **IFRS 17 Insurance Contracts:**

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023.

Management currently assesses that there will be minimal impact on application to the NIPEC consolidated financial statements.

#### **1.25 Judgments in applying accounting policies and key sources of estimation uncertainty**

In the process of applying NIPEC's accounting policies no other significant judgments have been made. There are no key assumptions concerning the future or other key sources of estimation that have a significant risk of raising a material adjustment to the carrying amounts of assets or liabilities within the next financial period.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 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 2023

### NOTE 3 - EXPENDITURE

	2023 £	2022 £
Staff costs: <sup>1</sup>		
Wages and salaries	718,757	649,734
Social security costs	69,727	54,126
Other pension costs	123,293	99,503
Supplies and services – general	3,811	2,903
Recharges from other HSC organisations	107,059	100,021
Establishment	48,508	28,150
Transport	-	-
Premises	74,896	107,463
Rentals under operating leases	55,493	124,308
Interest charges	-	-
Miscellaneous	20,174	13,408
<b>Total Operating Expenses</b>	<b>1,221,718</b>	<b>1,179,616</b>
<b>Non cash items</b>		
Depreciation	8,094	8,525
Amortisation	1,307	7,842
Impairments	14,377	-
Result on disposal of property, plant & equipment (including land)	-	-
Result on disposal of intangibles	-	-
Loss on disposal of property, plant & equipment (including land)	-	65
Result on disposal of intangibles	-	-
Increase in provisions (provision provided for in year less any release)	(182,929)	29,742
Cost of borrowing provisions (unwinding of discount on provisions)	-	-
Auditors remuneration	21,800	20,000
<b>Total non cash items</b>	<b>(137,351)</b>	<b>66,174</b>
<b>Total</b>	<b>1,084,367</b>	<b>1,245,790</b>

<sup>1</sup> Further detailed analysis of staff costs is located in the Staff Report on pages 50 to 63.

During the year NIPEC purchased no non audit services from its external auditors (NIAO) (2021-22: £Nil).

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 4 - INCOME

#### 4.1 Revenue from Contracts with Customers

NIPEC had no revenue from contracts with customers in 2022-23 and 2021-22.

#### 4.2 Other Operating Income

	2023 £	2022 £
Other income from non-patient services	-	1,691
Seconded staff	-	-
Charitable and other contributions to expenditure	-	-
Donations / Government grant / Lottery funding for non current assets	-	-
Profit on disposal of land	-	-
FTC interest receivable	-	-
Interest receivable	-	-
<b>Total Income</b>	<b>-</b>	<b>1,691</b>

#### 4.3 Deferred income

NIPEC had no deferred income in 2022-23 and 2021-22.



# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 5 – PROPERTY, PLANT AND EQUIPMENT

#### NOTE 5.1 - Property, plant & equipment - year ended 31 March 2023

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
<b>Cost or Valuation</b>									
At 1 April 2022	-	-	-	-	726	-	62,192	-	62,918
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	11,931	-	11,931
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
*Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	(726)	-	(27,049)	-	(27,775)
<b>At 31 March 2023</b>	-	-	-	-	-	-	47,074	-	47,074

#### Depreciation

At 1 April 2022	-	-	-	-	726	-	49,692	-	50,418
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
*Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	(726)	-	(27,049)	-	(27,775)
Provided during the year	-	-	-	-	-	-	8,096	-	8,096
<b>At 31 March 2023</b>	-	-	-	-	-	-	30,739	-	30,739

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 5.1 - (continued) Property, plant & equipment- year ended 31 March 2023

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
<b>Carrying Amount</b>									
At 31 March 2023	-	-	-	-	-	-	16,335	-	16,335
At 31 March 2022	-	-	-	-	-	-	12,500	-	12,500
<b>Asset financing</b>									
Owned	-	-	-	-	-	-	16,335	-	16,335
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b>									
At 31 March 2023	-	-	-	-	-	-	16,335	-	16,335

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

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £Nil (2022: £Nil)

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

	2023 £	2022 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 5.2 - Property, plant & equipment - year ended 31 March 2022**

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
<b>Cost or Valuation</b>									
At 1 April 2021	-	-	-	-	726	-	61,433	-	62,159
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	2,597	-	2,597
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(1,838)	-	(1,838)
<b>At 31 March 2022</b>	-	-	-	-	726	-	62,192	-	62,918

*Accumulated*

**Depreciation**

At 1 April 2021	-	-	-	-	726	-	42,940	-	43,666
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(1,773)	-	(1,773)
Provided during the year	-	-	-	-	-	-	8,525	-	8,525
<b>At 31 March 2022</b>	-	-	-	-	726	-	49,692	-	50,418

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 5.2 - (continued) Property, plant & equipment- year ended 31 March 2022**

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
<b>Carrying Amount</b> At 31 March 2022	-	-	-	-	-	-	12,500	-	12,500
At 1 April 2021	-	-	-	-	-	-	18,493	-	18,493

**Asset financing**

Owned	-	-	-	-	-	-	12,500	-	12,500
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2022	-	-	-	-	-	-	12,500	-	12,500

**Asset financing**

Owned	-	-	-	-	-	-	18,493	-	18,493
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 1 April 2021	-	-	-	-	-	-	18,493	-	18,493

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 6 – INTANGIBLE ASSETS**

**NOTE 6.1 - Intangible assets - year ended 31 March 2023**

	Software Licenses	Information Technology	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total (£)
<b>Cost or Valuation</b>									
At 1 April 2022	-	40,794	-	-	-	-	-	-	40,794
Indexation	-	53	-	-	-	-	-	-	53
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	(39,210)	-	-	-	-	-	-	(39,210)
At 31 March 2023	-	1,637	-	-	-	-	-	-	1,637

**Amortisation**

At 1 April 2022	-	25,112	-	-	-	-	-	-	25,112
Indexation	-	53	-	-	-	-	-	-	53
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	14,377	-	-	-	-	-	-	14,377
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	(39,210)	-	-	-	-	-	-	(39,210)
Provided during the year	-	1,305	-	-	-	-	-	-	1,305
At 31 March 2023	-	1,637	-	-	-	-	-	-	1,637

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 6.1 - (continued) Intangible assets - year ended 31 March 2023**

	Software Licenses	Information Technology	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total (£)
<b>Carrying Amount</b> At 31 March 2023	-	-	-	-	-	-	-	-	-
At 31 March 2022	-	15,682	-	-	-	-	-	-	15,682

**Asset financing**

Owned	-	-	-	-	-	-	-	-	-
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2023	-	-	-	-	-	-	-	-	-

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:

	2023 £	2022 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

NOTE 6.2 - Intangible assets - year ended 31 March 2022

	Software Licenses	Information Technology	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total (£)
<b>Cost or Valuation</b>									
At 1 April 2021	-	40,817	-	-	-	-	-	-	40,817
Indexation	-	(23)	-	-	-	-	-	-	(23)
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2022	-	40,794	-	-	-	-	-	-	40,794

*Accumulated*  
**Amortisation**

At 1 April 2021	-	17,293	-	-	-	-	-	-	17,293
Indexation	-	(23)	-	-	-	-	-	-	(23)
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	7,842	-	-	-	-	-	-	7,842
At 31 March 2022	-	25,112	-	-	-	-	-	-	25,112

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 6.2 - (continued) Intangible assets - year ended 31 March 2022**

	<b>Software Licenses</b>	<b>Information Technology</b>	<b>Websites</b>	<b>Development Expenditure</b>	<b>Licences, Trademarks &amp; Artistic Originals</b>	<b>Patents</b>	<b>Goodwill</b>	<b>Payments on Account &amp; Assets under Construction</b>	<b>Total (£)</b>
<b>Carrying Amount</b>									
At 31 March 2022	-	<b>15,682</b>	-	-	-	-	-	-	<b>15,682</b>
At 31 March 2021	-	<b>23,524</b>	-	-	-	-	-	-	<b>23,524</b>

**Asset financing**

Owned	-	15,682	-	-	-	-	-	-	15,682
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b>									
At 31 March 2022	-	<b>15,682</b>	-	-	-	-	-	-	<b>15,682</b>

**Asset financing**

Owned	-	23,524	-	-	-	-	-	-	23,524
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b>									
At 31 March 2021	-	<b>23,524</b>	-	-	-	-	-	-	<b>23,524</b>



## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### 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 2023 or 31 March 2022.

#### NOTE 9 - IMPAIRMENTS

	2023			Total
	Property, plant & equipment £	Intangibles £	Financial assets £	£
Total value of impairments for the financial year	-	14,377	-	14,377
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	-	-	-	-
<b>Impairments charged / (credited) to Statement of Comprehensive Net Expenditure</b>	<b>-</b>	<b>14,377</b>	<b>-</b>	<b>14,377</b>

	2022			Total
	Property, plant & equipment £	Intangibles £	Financial assets £	£
Total value of impairments for the financial year	-	-	-	-
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	-	-	-	-
<b>Impairments charged / (credited) to Statement of Comprehensive Net Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 10 - ASSETS CLASSIFIED AS HELD FOR SALE

NIPEC did not hold any assets classified as held for sale at either 31 March 2023 or 31 March 2022.

#### NOTE 11 - INVENTORIES

NIPEC did not hold any goods for resale at either 31 March 2023 or 31 March 2022.

#### NOTE 12 - CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Balance at 1 April	500	23,139
Net change in cash and cash equivalents	-	(22,639)
<b>Balance at 31 March</b>	<b>500</b>	<b>500</b>

The following balances at 31 March were held at

	2023	2022
	£	£
Commercial Banks and cash in hand	500	500
<b>Balance as at 31 March</b>	<b>500</b>	<b>500</b>

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 13 - TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade receivables	29,002	31,718
Deposits and advances	23,971	-
VAT receivable	-	-
Other receivables – not relating to fixed assets	-	-
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
<b>Trade and other receivables</b>	<b>52,973</b>	<b>31,718</b>
Prepayments	10,865	18,676
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
<b>Other current assets</b>	<b>10,865</b>	<b>18,676</b>
Carbon reduction commitment	-	-
<b>Intangible current assets</b>	<b>-</b>	<b>-</b>
<b>Amounts falling due after more than one year</b>		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
<b>Trade and other receivables</b>	<b>-</b>	<b>-</b>
Prepayments and accrued income	-	-
<b>Other current assets falling due after more than one year</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>52,973</b>	<b>31,718</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>10,865</b>	<b>18,676</b>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<b>63,838</b>	<b>50,394</b>

The balances are net of a provision for bad debts of £Nil (2021-22: £Nil).

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 14 - TRADE PAYABLES AND OTHER CURRENT LIABILITIES**

	2023 £	2022 £
<b>Amounts falling due within one year</b>		
Other taxation and social security	49,096	25,685
Bank overdraft	-	-
VAT payable	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	-	-
Trade revenue payables	-	-
Payroll payables	26	32
BSO payables	-	25
Other payables	0	1
Accruals and deferred income	172,602	113,358
Accruals and deferred income – relating to property, plant and equipment	-	-
Accruals and deferred income – relating to intangibles	-	-
Deferred income	-	-
<b>Trade and other payables</b>	<b>221,724</b>	<b>139,101</b>
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	-	-
<b>Other current liabilities</b>	<b>-</b>	<b>-</b>
Carbon reduction commitment	-	-
<b>Intangible current liabilities</b>	<b>-</b>	<b>-</b>
<b>Total payables falling due within one year</b>	<b>221,724</b>	<b>139,101</b>
<b>Amounts falling due after more than one year</b>		
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	-	-
<b>Total non current other payables</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>221,724</b>	<b>139,101</b>

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

NOTE 15 - PROVISIONS

Name	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	CSR Restructuring £	Other £	2023 £
<b>Balance at 1 April 2022</b>	-	-	-	-	<b>684,827</b>	<b>684,827</b>
Provided in year	-	-	-	-	-	-
(Provisions not required written back)	-	-	-	-	*(182,929)	(182,929)
(Provisions utilised in the year)	-	-	-	-	(31,782)	(31,782)
Cost of borrowing (unwinding of discount)	-	-	-	-	-	-
<b>At 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470,116</b>	<b>470,116</b>

Comprehensive Net Expenditure Account Charges	2023 £	2022 £
Arising during the year	-	29,742
Reversed unused	*(182,929)	-
Cost of borrowing (unwinding of discount)	-	-
<b>Total charge within Operating costs</b>	<b>(182,929)</b>	<b>29,742</b>

\*The movement in provisions relates to the change in discount rate over the year.

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 15 (continued) - PROVISIONS**

**Analysis of expected timing of discounted flows as at 31 March 2023**

	<b>Pensions relating to former directors</b>	<b>Pensions relating to other staff</b>	<b>Clinical Negligence</b>	<b>CSR Restructuring</b>	<b>Other</b>	<b>2023</b>
	£	£	£	£	£	£
Not later than one year	-	-	-	-	31,782	31,782
Later than one year and not later than five years	-	-	-	-	127,128	127,128
Later than five years	-	-	-	-	311,206	311,206
<b>At 31 March</b>	-	-	-	-	<b>470,116</b>	<b>470,116</b>

These amounts relate to pension obligations in respect of former employees of the National Board for Nursing, Midwifery and Health Visiting for Northern Ireland, the predecessor organisation of NIPEC.

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

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 15 (continued) - PROVISIONS

Name	£	£	£	£	£	£
Balance at 1 April 2021	-	-	-	-	685,932	685,932
Provided in year	-	-	-	-	29,742	29,742
(Provisions not required written back)	-	-	-	-	-	-
(Provisions utilised in the year)	-	-	-	-	(30,847)	(30,847)
Cost of borrowing (unwinding of discount)	-	-	-	-	-	-
<b>At 31 March 2022</b>	-	-	-	-	<b>684,827</b>	<b>684,827</b>

#### Analysis of expected timing of discounted flows as at 31 March 2022

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	CSR Restructuring £	Other £	2022 £
Not later than one year	-	-	-	-	30,847	30,847
Later than one year and not later than five years	-	-	-	-	123,388	123,388
Later than five years	-	-	-	-	530,592	530,592
<b>At 31 March 2022</b>	-	-	-	-	<b>684,827</b>	<b>684,827</b>

These amounts relate to pension obligations in respect of former employees of the National Board for Nursing, Midwifery and Health Visiting for Northern Ireland, the predecessor organisation of NIPEC.

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

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 16 - CAPITAL COMMITMENTS

NIPEC had no capital commitments at either 31 March 2023 or 31 March 2022.

#### NOTE 17 - COMMITMENTS UNDER LEASES

##### 17.1 Operating Leases

In February 2023, NIPEC moved into James House, a Department of Finance owned building in the Gasworks site, Ormeau Road, Belfast. NIPEC's accommodation arrangements are in the form of a license agreement for an initial period of 5 years at a cost of £1 per annum if requested, after which the license can be renewed. The licence does not confer any tenancy upon the licensee (NIPEC) and possession of the premises is retained by the licensor and accordingly is outside the scope of IFRS 16.

	2023	2022
	£	£
<b>Obligations under operating leases comprise</b>		
<b>Land</b>		
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Buildings</b>		
Not later than one year	-	51,795
Later than one year but not later than five years	-	-
Later than five years	-	-
	<u>-</u>	<u>51,795</u>
	<u>-</u>	<u>-</u>
<b>Other</b>		
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

##### 17.2 Finance Leases

NIPEC had no finance leases at either 31 March 2023 or 31 March 2022.

##### 17.3 Operating Leases

NIPEC did not issue any operating leases at either 31 March 2023 or 31 March 2022.



## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 2023 or 31 March 2022.

##### **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 2023 or 31 March 2022.

#### **NOTE 19 - CONTINGENT LIABILITIES**

NIPEC did not have any quantifiable contingent liabilities at either 31 March 2023 or 31 March 2022. NIPEC have accrued an amount for dilapidations in relation to the termination of the lease in Centre House and the amount has been agreed. Legal representatives of both parties are currently executing the Deed of Surrender which will be completed in 2023.

##### **Unquantifiable Contingent Liabilities**

###### **Holiday Pay Liability**

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. The PSNI appealed the CoA judgment to the Supreme Court and while the hearing concluded on 15 December 2022, the date has not yet been set for the hand down of the judgement. A provision has been calculated by HSC management for the liability at 31 March 2023, based on the position in the NHS in England, Scotland and Wales, and is included in these accounts. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outstanding Supreme Court judgement and will have to be agreed with Trade Unions. The potential additional financial effect of this is unquantifiable at present.

###### **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.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 2023 or 31 March 2022.

#### **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 who are 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 2023 or 31 March 2022 belonging to third parties.

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 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.

Following the implementation of review of Financial Process, the format of Financial Performance Targets has changed as the Department has introduced budget control limits for depreciation, impairments, and provisions, which an Arm's Length Body cannot exceed. In 2022-23 NIPEC has remained within the budget control limit it was issued. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL. NIPEC has also remained within the 2021-22 restated materiality threshold limit.

The Revenue Resource Limit for NIPEC is calculated as follows:

	2023	2022 (Restated)
	£	£
<b>Revenue Resource Limit (RRL)</b>		
RRL Allocated From:		
DoH (SPPG)	-	-
DoH (Other)	1,230,548	1,189,953
PHA	-	-
Other - SUMDE & NIMDTA	-	-
<b>Total</b>	<b>1,230,548</b>	<b>1,189,953</b>
<b>Less RRL Issued To:</b>		
RRL Issued	-	-
<b>RRL to be Accounted For</b>	<b>1,230,548</b>	<b>1,189,953</b>
<b>Revenue Resource Limit Expenditure</b>		
Net Expenditure per SoCNE	1,084,367	1,244,099
<b>Adjustments</b>		
Capital Grants	-	-
Research and Development under ESA10	-	-
Depreciation/Amortisation	(9,401)	(16,367)
Impairments	(14,377)	0
Notional Charges	(21,800)	(20,000)
Movements in Provisions	182,929	(29,742)
PPE Stock Adjustment	-	-
PFI and other service concession arrangements/IFRIC	-	-
Profit/(loss) on disposal of fixed asset	-	(65)
Other (Specify)	-	-
<b>Total Adjustments</b>	<b>137,351</b>	<b>(66,174)</b>

Net Expenditure Funded from RRL	<b><u>1,221,718</u></b>	<b><u>1,177,925</u></b>
Surplus/(Deficit) against RRL	<b>8,830</b>	<b>12,028</b>
Break Even cumulative position (opening)	157,796	145,768
Break Even cumulative position (closing)	<b><u>166,626</u></b>	<b><u>157,796</u></b>

### Materiality Test:

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.

	<b>2023</b>	<b>2022</b>
	%	%
Surplus/ (Deficit) as a Percentage of RRL	0.72	1.02
Break Even cumulative position as % of RRL	13.54	13.26

### 22.2 Capital Resource Limit

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

	<b>2023</b>	<b>2022</b>
	£	£
Gross capital expenditure by NIPEC (Receipts from sales of fixed assets)	11,931	2,597
Net capital expenditure	<u>11,931</u>	<u>2,597</u>
Capital Resource Limit	<u>11,931</u>	<u>2,600</u>
Overspend/(Underspend) against CRL	<u>0</u>	<u>(3)</u>

### 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 6 July 2023.

# APPENDICES

# Appendix 1

## Glossary

### Abbreviations

### Full Wording

<b>ALB</b>	Arm's Length Body
<b>BSO</b>	Business Services Organisation
<b>CETV</b>	Cash Equivalent Transfer Value
<b>CFPS</b>	Counter Fraud and Probity Services
<b>CNAC</b>	Central Nursing Advisory Committee
<b>CNMAC</b>	Central Nursing and Midwifery Advisory Committee
<b>CNO</b>	Chief Nursing Officer
<b>CRL</b>	Capital Resource Limit
<b>DoF</b>	Department of Finance
<b>DoH</b>	Department of Health
<b>ECNI</b>	Equality Commission for Northern Ireland
<b>FReM</b>	Financial Reporting Manual
<b>HR</b>	Human Resources
<b>HSC</b>	Health and Social Care
<b>ICT</b>	Information & Communication Technology
<b>IGAG</b>	Information Governance Advisory Group
<b>iIP</b>	Investors in People
<b>ITS</b>	Information Technology Services
<b>KPIs</b>	Key Performance Indicators
<b>NDPB</b>	Non-Departmental Public Body
<b>NI</b>	Northern Ireland
<b>NIAO</b>	Northern Ireland Audit Office
<b>NIPEC</b>	Northern Ireland Practice and Education Council for Nursing and Midwifery
<b>NMC</b>	Nursing and Midwifery Council
<b>PaLS</b>	Purchasing and Logistic Service
<b>PAMP</b>	Property Asset Management Plan

<b>PHA</b>	Public Health Agency
<b>QA</b>	Quality Assurance
<b>RCN</b>	Royal College of Nursing
<b>RRL</b>	Revenue Resource Limit
<b>SLA</b>	Service Level Agreement
<b>SMT</b>	Senior Management Team
<b>SR</b>	Statutory Rule
<b>UK</b>	United Kingdom
<b>UK GDPR</b>	UK General Data Protection Regulations
<b>VES</b>	Voluntary Exit Scheme
<b>VFM</b>	Value for Money

## Appendix 2

### Membership of NIPEC Council

The membership of NIPEC consists of NIPEC's Chair, Chief Executive and 13 non-executive members.

**The current Professional Members are:**



**Bronagh Scott  
(Chair of NIPEC)**



**Kieran McCormick  
(Deputy Chair)**



**Brenda Kelly**



**Katrin Lehmann**



**Gary Mitchell**



**Eilidh McGregor**



**Sharon McRoberts**



**Janine Stockdale**



**Linda Kelly  
Chief Executive**



The current Lay Members are:



Amit Bhagwat



Nirmala Bhogal



Siobhán Caslin



Karen Diamond



Emma McIlveen



Ciara Scannell

## Appendix 3

### Membership of Audit and Risk Committee

The membership of the Audit and Risk Committee consists of:



**Kieran McCormick**  
*(Professional Member of Council)*  
**(Chair of Audit & Risk Committee )**



**Brenda Kelly**  
*(Professional Member of Council)*



**Siobhán Caslin**  
*(Lay Member of Council)*



**Emma McIlveen**  
*(Lay Member of Council)*

## **Thank you for reading our Annual and Accounts Report**

Further copies of the Annual Report and Accounts for 2022-23 can be downloaded from our website: <https://nipec.hscni.net/>

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

NIPEC  
4<sup>th</sup> Floor, James House  
2-4 Cromac Avenue, Belfast  
BT7 2JA

E-mail: [enquiries@nipec.hscni.net](mailto:enquiries@nipec.hscni.net)



**NIPEC**

4<sup>th</sup> Floor, James House  
2-4 Cromac Avenue, Belfast  
BT7 2JA

Tel: 0300 300 0066

E-mail: [enquiries@nipec.hscni.net](mailto:enquiries@nipec.hscni.net)

Website: <https://nipec.hscni.net>



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