



**Northern Ireland Practice and Education Council
Annual Report and Accounts For
the year ended 31 March 2024**

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Annual Report and Accounts
For the year ended 31 March 2024**

*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
5 July 2024*

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The Performance Report

Overview

NIPEC – our purpose, vision and values

Welcome to NIPEC's Annual Report and Accounts 2023-24. 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

During 2023-24, NIPEC developed a new Corporate Plan to set out our ambition over the next four years. Following consultation with stakeholders, it was agreed that we should adopt the HSC Values which provide clarity for all HSC staff, including prospective staff, on

the values staff should live every day and the behaviours expected, regardless of the HSC organisation they work for. These are as follows:



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



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



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



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

Chair's Foreword

We are pleased to present the Annual Report for the Northern Ireland Practice and Education Council (NIPEC). This Report covers the year 1 April 2023 to 31 March 2024 which has been a period of continued development and growth for NIPEC.

It has been a great honour to have acted as Chair and Interim/Deputy Chair of NIPEC during 2023-24. Over this past year we have proudly continued with our efforts to support the nursing and midwifery professions across the whole of Health and Social Care in Northern Ireland, embedding face to face engagement with our many stakeholders as a key function of enhancing our presence. We have worked tirelessly to develop and invest in our newly established full complement of Council members and increased our engagement with Chairs and Councils/Boards from other HSC organisations. NIPEC has continued to broaden its presence across Northern Ireland with active involvement in a wide and diverse selection of regional fora and working groups.

On behalf of the Council, we would like to offer our sincere thanks to the whole staff team for their ongoing hard work and dedication. We look forward to continuing our work with the NIPEC Council, staff and our other stakeholders from across Health and Social Care in 2024-25. Whilst many challenges remain for our Health and Social Care Sector, not least the current budgetary pressures, 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. This includes our commitment to supporting the need for transformation and stabilisation of our health and social care services.



Bronagh Scott
Chair



Kieran McCormick
Deputy Chair

Chief Executive's Report

As Chief Executive, I am delighted to present the NIPEC 2023-24 Annual Report. I am proud of our achievements over this year in supporting NI nurses and midwives to deliver high standards of practice, education and professional development. NIPEC's successes are only possible as a result of the commitment of our staff and our partners across the HSC system. I am grateful to them all for their expertise and continued support in driving forward our vision: *to lead and inspire nurses and midwives to achieve and uphold excellence in professional practice.*

This year, NIPEC has maintained robust and effective governance, and despite budgetary challenges, we have achieved our financial targets and delivered on significant objectives outlined in our Business Plan. In addition, we took great joy in celebrating our twenty-first anniversary with a conference on the 4 October 2023 themed: *'Back to the Future'*. This successful event provided a unique opportunity for us to reconnect with former colleagues and reflect on the fantastic achievements over the 21 years since NIPEC's inception. The event also facilitated celebration and engagement with nursing and midwifery staff across Northern Ireland, to share opportunities for the future.

In the recognition that our most valuable resources are our staff, our patients and public, and our nursing and midwifery partners across the HSC, NIPEC progressed a number of strategic plans over the 2023-24 year. In March 2024, the NIPEC Council endorsed three key strategic documents which outlines how we will work in the future. Firstly, in support of NIPEC staff and partners, we have issued our *Quality Strategy: Lead, Inspire, Improve*, providing a framework to build knowledge and skills, standardise processes and encourage innovation in delivering organisational objectives. Secondly, we refreshed NIPEC's *Involvement and Co-production Strategy*, reaffirming our commitment to work with people who use HSC services and those with lived experience, as valued and equal partners. Thirdly, I am pleased that NIPEC Council endorsed our new Corporate Plan, which sets out the strategic goals of NIPEC over the next four years: 2024-28.



Moreover, in March 2024, we achieved the Silver level of *Investors In People*. I am delighted that we have built on the excellent work which achieved Standard level three years previously. This has provided the team and Council with assurance that NIPEC's organisational culture enables healthy staff engagement, communication and working practices. As we move into 2024-25 year, I do so with optimism, despite anticipated financial challenges. NIPEC staff will continue to work together as a team to optimise opportunities, to engage, learn and improve, in supporting the professions deliver the best outcomes for patients and the population of Northern Ireland.

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 2023-24.

OVERVIEW: WHAT WE DELIVERED IN 2023-2024					
AT A GLANCE					
PRACTICE	NURSING & MIDWIFERY EXCELLENCE/ASSURANCE FRAMEWORK Developed the draft framework. Established a governance structure to deliver the framework. Scoped for current work across the professions within Quality Control, Assurance and Improvement.		SENIOR NURSING & MIDWIFERY STRATEGIC COMMUNITY OF PRACTICE Scoped appetite for a Senior Nursing & Midwifery Community of Practice. Established Senior Nursing & Midwifery Community of Practice.		LEADERSHIP FRAMEWORK Established a Task Group to provide a project governance structure. Developed a draft Leadership Framework for consultation. Developed a Project Report with recommendations to support implementation.
	NIPEC QUALITY ASSURANCE OF NON-NMC APPROVED EDUCATION PROGRAMMES On an annual basis, NIPEC continue to review a range of non-NMC approved education programmes using the NIPEC Quality Assurance Framework (2023).		IMPLEMENTATION OF NMC POST-REGISTRATION EDUCATION STANDARDS In partnership with key stakeholders, NIPEC has led a regional approach to oversee and ensure the out workings of the NMC post-registration standards are cohesively embedded into education and practice by September 2024.	REVIEW THE CATEGORIES FOR COMMISSIONING PROGRAMMES Categorise the agreed post-registration education commissioned programmes across to include the following three key areas – maintain, retain and transform. Provide a retrospective analysis across each of the specified education commissioned programmes.	REGIONAL REVIEW OF IN-HOUSE NURSING & MIDWIFERY EDUCATION ACTIVITIES IN HSC TRUSTS NIPEC completed a review of in-house education activities in HSC Trusts with a set of recommendations to be taken forward in the next phase of this work.
EDUCATION	LEARNING DISABILITIES NURSING Led on the strategic review of RNLD workforce model. Engaged with the RNLD Expert Reference Group to commence discussion on the core elements of the career pathway for Learning Disabilities Nursing.		ADVANCED NURSING PRACTICE Project Report published – Advanced Nursing Practice: Analysis and Recommendations available at https://www.health-ni.gov.uk/sites/default/files/publications/health/doh-nipec-anp.pdf	PERIOPERATIVE CAREER PATHWAY Approaching completion of phase 1 which includes: Development of core competencies and education requirements for regionally agreed core roles in perioperative nursing career pathway. Addition of Perioperative Support Worker role in the pathway. Reviewed the requirement for an ODP pathway.	CANCER NURSING CAREER PATHWAY Approaching completion of phase 1, which includes regional agreement of three key components: Development of clinical role descriptors; Development of competencies adapted from ACCEND (HEE, 2022); and Education requirements for all clinical roles.
PROFESSIONAL DEVELOPMENT	COMMUNITIES OF PRACTICE – QI Supported the completion of a regional Communities of Practice Facilitators Programme in conjunction with the Health Innovation Network, South London.		REVIEW THE BAND 4 ROLE Engaged in a learning community with colleagues from across the other 4 nations. Scoped Band 4 Nursing roles across HSC Trusts. Completed summary report on current position.	REVIEW & MONITOR ACCESS TO EDUCATION FOR ETHNICALLY DIVERSE NURSES, MIDWIVES, AHPs & THEIR SUPPORT STAFF Recruited Professional Officers – Ethnic Diversity for each of the 5 HSC Trusts to support monitoring of enhancing access to education for ethnically diverse, nurses, midwives, AHPs and support staff. Held a stakeholder engagement event at NICON Conference – 18 October 2023. Held Workshop of regional collaborative – 28 March 2024. Completed report on monitoring of compliance against NIPEC Enhancing Access to Education report (2023). Established a Project Board to support the monitoring and review for enhancing access to education for ethnically diverse, nurses, midwives, AHPs & support Staff.	CRITICAL CARE NURSING CAREER PATHWAY Supported PHA with development of Critical Care Nursing Care Pathway. NIPEC will continue to be engaged with this work, supporting the completion of draft Job Description's so that a pathway can be presented to CNO & EDoNs for endorsement.
ADVICE & GUIDANCE				RAPID REVIEW OF NON-MEDICAL PRESCRIBING PRACTICE OF NURSES On behalf of the CNO NIPEC completed a rapid review into the non-medical prescribing practices of nurses who had undertaken a Non-Medical Prescribing (NMP) qualification since 2017. A report including findings and recommendations have supported the CNO with the decision to include V300 into the new NMC Post-Registration Community Nursing Specialist Practice Qualification (SPQ) Programmes and non-Community Nursing SPQ programmes.	

Corporate Governance and Finance:

NIPEC's 2023-24 Business Plan was delivered against corporate objectives and Key Performance Indicators (KPIs). Progress on actions, both corporate and professional, was monitored by the Business Team and via performance reports to quarterly Council meetings, Audit and Risk Committee and the Professional and Business Committee.

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

Targets for 2023-24	Performance in 2023-24	Performance in 2022-23
Break even on revenue and operating costs <i>(Target: 0.25% or £20,000)</i>	0.39% or £5,598	0.72% or £8,830
Keep within the capital resources limit (CRL)	None allocated	Achieved CRL £11,931
Sickness absence rates <i>(Target: 3.5%)</i>	0.41%	3.95%
Invoice prompt Payment percentage within 30 days <i>(Target: 95%)</i>	98.92%	99.57%
Invoice prompt Payment percentage within 10 days <i>(Target: 70%)</i>	93.84%	92.74%

PROMPT PAYMENT POLICY

Public Sector Payment Policy - Measure of Compliance

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

	2024 Number	2024 Value £	2023 Number	2023 Value £
Total bills paid	276	534,389	234	427,093
Total bills paid within 30 day target	273	530,699	233	426,590
% of bills paid within 30 day target	98.92%	99.31%	99.57%	99.88%
Total bills paid within 10 day target	259	520,453	217	403,180
% of bills paid within 10 day target	93.84%	97.4%	92.74%	94.4%

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

ACCOMMODATION

NIPEC formally took possession of their new accommodation in James House on 6 February 2023. During 2023-24, NIPEC completed the transition back from full-time remote working to a hybrid working model with staff attending the offices for a minimum of two days per week. All staff come together on a Tuesday in the offices which provide a light and positive working environment for staff to work in and connect as a team. The accommodation offers nineteen workstations and the open plan area is prioritised for use to encourage wider collaboration amongst the various components of the team. NIPEC has its own meeting room in the accommodation and this has been used extensively for internal meetings and a number of Council events.

Larger, well-equipped meeting rooms are available to book in James House and NIPEC has used these to host a number of meetings and events with external stakeholders. Along with all tenants, NIPEC is represented on the James House Facilities Management Group which oversees the arrangements for the building and affords tenant organisations the opportunity to propose improvements or raise any issues formally on a collective basis. The Facilities Management Team are based on site to deal with day-to-day issues.

SUSTAINABILITY

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

emissions by 2050. It places a statutory duty on all Government departments to exercise their functions in a manner that is consistent with achieving that target as far as possible. The legislation requires the publication of a series of Climate Action Plans which set out how carbon budgets will be achieved across five yearly intervals. These Plans will contain policies, proposals and actions submitted by all departments to meet sector specific emissions targets.

Work is ongoing to strengthen the sustainability reporting guidance for Departments however there is currently no prescribed proforma for reporting. The legislation requires that each Department will monitor and report on progress made in its area of responsibility, in implementing the proposals and policies set out in the Climate Action Plan. Departments will gather baseline data and measure the impact of actions taken.

NIPEC is committed to protecting the environment and actively contributing to those areas which we can influence. The move to James House and adoption of a hybrid-working model are steps towards achieving this and a number of positive steps have been implemented:

- NIPEC's Council and Committee papers were previously printed and distributed however this practice has been replaced by the purchase of licenses for an online platform, Decision Time, to upload resources;
- Agile working is now in place with staff working a combination of at home and office-based. This has reduced the need for travel to the workplace and online meetings remain in use;
- Waste in James House is segregated into categories and disposed of accordingly;
- Key corporate and professional documents were previously printed in hard copy and distributed however these are now largely produced in electronic version and made available online; and
- Staff are encouraged not to print documents where possible but instead to email documents to group participants. NIPEC has also trialled the use of Sharepoint for facilitating project groups in 2023-24 with resources being uploaded to a secure site rather than printed and distributed. This function will be expanded in 2024-25.

BUSINESS CONTINUITY PLANNING

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. The document was last formally ratified by Council at their meeting in December 2023.

Business Continuity remains a risk on NIPEC's Corporate Risk Register and in March 2024, training was organised for Council members and senior staff to provide an understanding of the significance of having adequate business continuity procedures in place. Attendees gained an understanding of NIPEC's activities and the mitigations in place should an emergency occur, and also the steps to prepare for. A further session is planned for Autumn 2024 and learning from the session will be adapted into the Plan and presented to Council for approval.

To seek further assurance for Council, an Internal Audit of NIPEC's Business Continuity arrangements has been included in the 2024-25 internal audit plan.

EQUALITY AND DIVERSITY

In September 2023, NIPEC Council approved our new Equality and Disability Action Plans 2023-28 for submission to the Equality Commission NI, in line with the organisation's equality and disability duties. This followed approval of the draft Plans in March 2023 and a public consultation from 3 April to 30 June 2023 which was facilitated by the BSO Equality Unit. Several members of NIPEC's Council attended consultation events which were held jointly with other HSC regional organisations. Progress on the implementation of the actions will be submitted annually to the Equality Commission as part of the governance reporting cycle.

In addition to developing our new five-year Equality and Disability Action Plans, NIPEC submitted its Equality Annual Progress Report 2022-23 to the Equality Commission NI in August 2023.

In October 2023, NIPEC appointed five temporary Professional Officers to support one of NIPEC's business plan objectives and one of the actions contained within the Equality Action Plan 2023-2028. Their remit was to enhance access to post-registration education and career and leadership opportunities for overseas nursing, midwifery, allied health professionals (AHPs) and support staff working in HSC. Funding for these posts ended in March 2024, however NIPEC has submitted a business case for non-recurrent funding to enable the completion of the work in 2024-25 (Further information on this project can be found in the Accountability section of this report, pages 19 to 20).

Together with our partners from BSO Equality Unit and regional organisations, we participated in two Disability Awareness Days in February and March 2024, on Strokes and Schizophrenia respectively. These days were facilitated by BSO as part of the annual Service Level Agreement (SLA) which was reviewed in 2023-24 as part of a wider consultation between BSO and client organisations. The Equality Services' SLA was selected as one of the areas to implement a new, more streamlined SLA template with a greater focus on assurances. This will be trialled in 2024-25. It was reviewed by BSO Equality Unit staff and NIPEC's corporate representatives in February 2024 and will be monitored throughout the 2024-25 year including at a formal mid-year SLA meeting.

Post Covid Rebuild

During 2023-24 NIPEC continued partnership working with key stakeholders to deliver its business objectives in line with the Rebuilding Services Framework (2021). Throughout the year NIPEC has engaged and listened to our partners and the challenges they face, and their feedback has informed our strategic areas of focus for the incoming year. The response to our support and guidance has been overwhelming positive and whilst we continue to work in a financially constrained system, we have identified opportunities for collective focus on

improvement. (Further information on Advice, Guidance and Information can be found in the Accountability section of this report, pages 19 to 20).

The relaxation of restrictions on in-person activities enabled the organisation to reintroduce in-person events and working groups to engage our peers and share knowledge and best practice. This approach was mirrored for staff with the introduction of a Pilot Hybrid Working Scheme which was trialled for three months initially in early 2023. The purpose of the pilot scheme was to set out the criteria and arrangements for how employees could apply for hybrid working. Following the pilot, all NIPEC staff were actively involved in the development of a Hybrid Working Policy which was approved by Council in March 2024 and will be reviewed again in 2025 to ensure it remains fit for purpose.

The Annual Report and Accounts have been produced in line with the HSC Manual of Accounts 2023-24. The Accounts and supporting notes relating to the Council's activities for the year ended 31 March 2024, have been audited by the Northern Ireland Audit Office. See pages 66 – 70, 'Audit Certificate', for further details.

Signed:

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

Mrs Linda Kelly
Accounting Officer

1 July 2024

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 2023-24 can be accessed via our website at <https://nipec.hscni.net>

NIPEC's forthcoming *Annual Quality Report 2023-24* 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)¹ requires nurses and midwives to provide a high standard of practice and care at all times, in line with the best available evidence, communicating effectively, working co-operatively, keeping skills and knowledge up to date, working within the limits of competence, keeping clear and accurate records and raising concerns immediately.

¹ 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 2023-24, 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.

Examples:

Quality Excellence Framework

During 2023-24 NIPEC has been working in partnership with stakeholders from across the system to review and strengthen the regional assurance system for nursing and midwifery professions in Northern Ireland. The work to date has focussed on gaining an understanding of the current processes in place to provide assurance and show an appreciation of what we have already, alongside learning from our counterparts across the UK to explore any major trends and identify further metrics and approaches to succeed. The outcome of this work will include a new Quality Excellence Framework that sets out to adopt the Quintuple Aim striving to improve the health for all populations, enhance the experience for providers and recipients of care and ensure there is value in all that we do.

Leadership Framework

In 2023 the Chief Nursing Officer (CNO) commissioned NIPEC to lead the development of a framework to strengthen the professional leadership of nursing and midwifery at every level, support investment in leadership training and development and enhance the culture of collective leadership within the health and social care system in NI. A Task and Finish Group was convened to ensure a consistent and regional approach with representation from key stakeholders. A Project Report which includes *A Collective Leadership Framework for Nursing and Midwifery* (NIPEC, 2024) was submitted to CNO with a self-assessment tool and recommendations to support the launch and implementation of the framework.

Promoting high standards of education among nurses and midwives

The NMC Code (2018)¹ 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.

NIPEC's Responsibilities

NIPEC continued to promote high standards of education during 2023-24 by undertaking a range of activities to assure education standards and influence educational developments, providing leadership and innovation to the learning and education activities of the NMC registrant population. As part of the monitoring programme, five education programmes were selected by the Chief Nursing Officer (CNO) for the 2021/2022 QA monitoring cycle. This was undertaken by the Senior Professional Officers in NIPEC and a final report was submitted to the CNO in September 2023.

Examples:

Retrospective Analysis of Education Commissioned Programmes

In late 2022 the Chair of the Department of Health (DoH) Education Commissioning Group (ECG) for Nursing and Midwifery, requested that a programme of work be undertaken by NIPEC. The aim was to review the process of commissioning post registration programmes due to the fact that they represent a considerable annual investment in nursing and midwifery workforce development.

This programme of work entailed collating a five year (2018-19 until 2022-23) retrospective analysis of post registration education programmes commissioned from the Higher Education Institutes in Northern Ireland. The selected post registration education commissioned programmes included: post graduate study, specialist practice, advanced nurse practitioner, short courses and standalone modules, as these represented the majority of commissioned programmes. This retrospective analysis provided a baseline data set for agreeing the numbers of commissioned post registration education programmes going forward.

Implementation of NMC Post-Registration Standards (NMC, 2023) into Education and Practice settings

In 2022 the 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 education and practice in Northern Ireland (NI). These new evidenced based standards and proficiencies set out the necessary knowledge and skills nurses and midwives will need to deliver the highest standard of specialist community and public health nursing practice. This will be delivered to people in their homes and across community settings and the new standards will take effect from September 2024.

In partnership with the Approved Education Institutions, practice learning partners and other key stakeholders, significant work has been progressed to agree regional resources and ensure systems and processes are in place for the implementation of the standards. An engagement and communications group has also been established between NIPEC and the Trusts to ensure that NMC registrants are informed and prepared for implementing the new standards.

Promoting the professional development of nurses and midwives

The NMC Code (2018) requires nurses and midwives to keep their knowledge and skills up to date, take part in appropriate and regular learning and professional development activities that aim to maintain and develop competence and improve performance. The importance of a highly skilled and knowledgeable workforce is also vital to the effective implementation of the CNO's vision and initial key priorities for Nursing and Midwifery (DoH 2023)². The key priorities are: Workforce/Workload Planning; Education and Training; Quality Assurance Framework; and Career Pathways. This will ensure that the registrant and non-registered workforces are supported to meet the needs of the population providing the right care at the right time and place with the right outcome.

NIPEC's Responsibilities

In fulfilling NIPEC's responsibility to promote the professional development of nurses and midwives, during 2023-24 and in partnership with key stakeholders, NIPEC led the development of: the Cancer Nursing and Perioperative Nursing Career Pathways; a new workforce model for Learning Disabilities Nursing; a review of the Advanced Nursing Practice Framework; and supported the PHA with developing the Critical Care Nursing Career Pathway. This work programme met two of the CNO key priorities, career pathways and education and training.

Examples:

Career Pathways

Development of career pathways, in line with the Guidance Framework for Career Pathway development, has become an expanding component of NIPEC's work. During 2023-24, NIPEC continued to work in partnership with key stakeholders in the development of a Perioperative Nursing Career Pathway to meet DoH strategic priorities for nursing and midwifery and aligned to Delivering Care work programme.

This Career Pathway is designed to help clarify and strengthen the range of important Perioperative Nursing roles that support the delivery of high quality, safe, effective, person and family centred care. It comprises of eight core roles: Perioperative Nursing Assistant, Perioperative Senior Nursing Assistant, Perioperative Support Worker, Perioperative Staff Nurse, Perioperative Senior Staff Nurse, Perioperative Specialist Nurse, Perioperative Advanced Nurse Practitioner and Perioperative Consultant Nurse. The competencies and education requirements for each of these roles have been compiled. After approval is granted by the CNO, phase 2 will commence when job descriptions for the core roles will be written.

Registered Nurse Learning Disability (RNLD) Workforce Model

On behalf of the CNO, NIPEC's Chief Executive co-chaired a Regional Strategic Workforce Development Group with the Executive Director of Nursing, Northern HSC Trust, along with key stakeholders and Consultant Nurses in Learning Disabilities. The purpose of the Group

² [Department of Health \(2023\) Shaping our future: A Vision for Nursing and Midwifery in Northern Ireland: 2023 – 2028. Belfast: DoH.](#)

was to design a workforce model to ensure the availability of a suitably skilled and resourced registrant workforce across primary, secondary and specialist health and social care service in Northern Ireland, in line with the strategic direction. The work of this Group has built on the 2019 DoH Review of Learning Disabilities Nursing and previous learning reports in order to introduce new roles and new ways of working for Registered Nurses Learning Disabilities. The intended outcome of this is to ensure people with learning disabilities are enabled and supported to achieve their full health and wellbeing potential, and inequalities in health are reduced.

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 2023-24 NIPEC continued to fulfil its unique role in Northern Ireland by providing guidance on best practice and matters relating to nursing and midwifery. NIPEC’s websites and online facilities provided practitioners and organisations with information to support the delivery of safe and effective person-centred care. NIPEC’s Senior Communications Officer has facilitated the organisation to enhance the profile of its projects and completed work programmes ensuring nurses, midwives and support staff are kept up to date with resources to support their practice, education and professional development. NIPEC celebrated its 21st anniversary with key stakeholders on 4 October 2023 at its first conference since the COVID-19 pandemic, “*Back to the Future*”. The 120 delegates enjoyed the journey of reflection and promotion of registrants’ best practice of nursing and midwifery. The presentations and videoclips of speakers are available to view and download on NIPEC’s website for those who were unable to attend on the day. NIPEC will continue with its commitment to the development, production and dissemination of evidence-based, quality and accessible information.

Examples:

Promoting Ethnic Diversity

To progress NIPEC’s work as the lead organisation in monitoring and reviewing access to education and leadership opportunities for the global majority (ethnically diverse) workforces of nurses, midwives and related support staff, NIPEC was delighted to recruit 5 Professional Officers – Ethnic Diversity, (October 2023 to March 2024). The Professional Officers also

worked with their respective HSC Trusts and a NIPEC Senior Professional Officer to facilitate the first Regional Ethnic Diversity Collaborative Workshop held on 28 March 2024. This was an opportunity to invite ethnically diverse staff from Bands 3 to 6 to attend this celebration and information event to share the excellent work in HSC Trusts and Education Providers supporting Ethnic Diversity. The event energised all who attended and was a great opportunity to share best practice and generate new ideas which will be shared at the first Ethnic Diversity Project Board meeting in May 2024.

Rapid Review Non-Medical Prescribing

At the CNO's request, NIPEC completed a rapid review into the non-medical prescribing practices of nurses who had undertaken a Non-Medical Prescribing (NMP) qualification since 2017. As a result of this review CNO approved that independent and supplementary prescribing should be seamlessly integrated into the new NMC Community Nursing Specialist Practice Qualifications (SPQ) programmes from September 2024. This ruling also applies to the non-community nursing SPQ programmes in NI. This decision, in conjunction with the NMC direction of travel in relation to advance practice, should support the transformation agenda for new nursing and midwifery roles and models of care to meet current and future service and population healthcare needs.

Governance and Performance

Throughout 2023-24, 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. Details of NIPEC's current Council members can be found at Appendix 2 and on NIPEC's website <https://nipec.hscni.net/>

The organisational structure is headed by a Chief Executive who is also the designated Accounting Officer and as such, is personally responsible for safeguarding the public funds for

which she has charge, ensuring propriety and regularity in the handling of those public funds, and for the operations and management of NIPEC. She is supported in the operational aspects of the role by a senior team of seven Senior Professional Officers and a Head of Corporate Services, and together they are responsible for ensuring that NIPEC's business areas meet corporate, governance and legislative requirements for public accountability and value for money.

NIPEC's performance against corporate and business objectives is monitored by their Sponsor Branch, the Nursing Midwifery and Allied Health Professionals (NMAHP) Directorate. This monitoring continued throughout 2023-24 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. In 2023-24 NIPEC expanded the SLA offering to include Fire Safety, Health & Safety and general Facilities Management advice for our offices in James House. Our SLA with DoF only covers the communal areas of the building with individual organisations remaining responsible for these functions in their own offices.

In 2023-24, NIPEC participated in a review of the SLA templates used by BSO. The review was instigated following feedback from BSO customers and the outworkings of the BSO Review. A Task and Finish Group was established to review the SLA process with the aim of streamlining documents to make them consistent and reflective of services offered. Focus centred around the BSO service offering and Key Performance Indicators (KPIs) were revised, to better reflect customer outcomes and assurances. Several BSO service areas have already begun piloting a realignment of KPIs including Legal, Procurement & Logistics (PaLS) and Equality Services, and the process will continue throughout 2024-25.

Monitoring performance of the BSO SLAs includes receipt of monthly performance reports from relevant BSO service areas and annual SLA meetings with BSO Directors which continued throughout 2023-24. The Head of Corporate Services attended the regional Arm's Length Bodies (ALBs) Customer Forum meetings where updates on BSO services were provided by BSO representatives.

Financial

In preparation for the 2023-24 financial year, HSC Trusts and ALBs were asked to develop budget plans based on potential savings scenarios to their opening budget position. This was based on the Department facing an extremely challenging financial outlook for 2023-24. All ALBs were asked to make reductions assessed as being low and medium impact from the start of the 2023-24 financial year, with the aim of delivering 12-month savings. For NIPEC,

this resulted in a reduction of £75,000 to our opening allocation for 2023-24, compared to the 2022-23 financial year, and in addition, we were asked to make further savings of £50,000.

This reduction presented NIPEC with challenges in delivering our business plan objectives however we were able to make the best use of the resources we had, including slippage from vacant posts, to facilitate the use of Associates on a short-term basis to support several workstreams and projects. Due to delays in recruiting permanent posts and a lower than expected uptake of work by Associates, we requested a retraction of £45k in Month 7 which was accepted by the Department. A further retraction of £34k was requested in Month 10 in relation to the senior executive pay award. This amount had previously been shown as an accrual pending a final regional decision over how this amount should be stated in the accounts. It had been returned with the caveat that if the pay award was forthcoming, DoH would provide the funding to NIPEC.

Between September 2022 and March 2023, surveyors representing the Management Agents of Centre House and NIPEC negotiated dilapidation costs for the exit from Centre House on 31 August 2022. A final figure was agreed in March 2023 and NIPEC's legal representative finalised the Deed of Surrender for the lease in July 2023.

NIPEC did not receive any capital allocation in 2023-24 although monies were bid for the ICT replacement of equipment.

The financial statements presented in this Annual Report and Accounts report a small revenue surplus of **£5,598**, which is within the required breakeven threshold.

Human Resources

Staff recruitment, employment, terms and conditions are managed through a service-level agreement with the BSO. Changes to staff policies, terms or conditions are consulted on and developed in collaboration with staff-side organisations (representing the HSC Trusts and regional organisations) and unions (Joint Negotiating Forum).

Throughout 2023-24, NIPEC continued investing in its people and continued to build a diverse team to support the delivery of key business objectives. NIPEC funded establishment is currently sixteen WTE staff and in 2023-24 we appointed a fixed-term Ethnic Diversity Officer; there are currently three vacant posts. NIPEC's workforce model includes a range of associates who bring specific expertise to support ongoing programmes of work.

NIPEC is committed to enabling staff to feel a sense of value and belonging, where everyone feels involved and listened to and the work is delivered to the highest standard and within expected timeframes. NIPEC's Quality Strategy, *Lead, Inspire & Improve*, was approved by Council in March 2024. It sets out our ambitions for quality in a way that is meaningful to our staff and partners to deliver excellence in all that we do and enhance our organisational learning. NIPEC previously held standard IIP accreditation which was reviewed in January and February 2024 when we achieved the next level of accreditation, IIP Silver awarded in March

2024. Representatives from staff will be sought to take forward an action plan in 2024-25 to build on this success and shape the future of the organisation.

In the 2023-24 Annual Business Plan, NIPEC monitored two HR performance indicators, completion of Staff Annual Appraisals and Staff Absence. The former required completion of 90% of appraisals by 30 June which NIPEC met with 100% compliance. In the absence of a DoH target for absence, NIPEC retained the same target as 2022-23 i.e. 3.5% absence as a percentage of working days, with the cumulative absence for the year ending at **0.41%**.

Property and Assets

NIPEC's Property Asset Management Plan was submitted to the DoH Property Management Branch by the deadline of 25 September 2023, reporting on the position as of 31 March 2023. The Plan detailed the change in accommodation from Centre House to James House, showed performance related achievements - the reduction in size of the office space and number of workstations, and planned activities for the next five years.

NIPEC formally took possession of their new accommodation in James House on 6 February 2023 and a Licence was signed for five years. 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. Following the first five years and in the event that NIPEC opts for a Licence renewal, the charge will be "such sum as is certified by Land and Property Services." Any charges will 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 a new Licence.

NIPEC is represented on the James House Tenants' Forum, chaired by DoF and attended by representatives of all tenants and the Facilities Management Team. The Forum met twice in 2023 and offers a joint approach to Health and Fire Safety, use of the accommodation including meeting rooms and facilities management in the building.

Equality

NIPEC is committed to promoting equality and diversity and providing the systems and culture to meet the duties set out within Section 75 of the Equality Act. NIPEC is supported in its Equality commitments by the BSO Equality Unit under an annual service level agreement. This provided guidance and expertise on delivering on Equality Action Plans and supported statutory reporting to the Equality Commission throughout 2023-24.

In December 2023 Council invited the BSO Equality Unit to attend a workshop in order to summarise NIPEC'S statutory equality and disability obligations for Council members. The session specifically focussed on enhancing the ability of members to provide leadership on the equality and disability duties of the organisation. The session was well attended and covered the following areas:

- NI Public Sector Legislation: Section 75 of NI Act 1998 and Disability Discrimination Order (NI) 2006;
- NIPEC's Equality Scheme;
- Equality Screenings;
- Equality Impact Assessments;
- NIPEC's Equality and Disability Action Plans 2023-2028; and
- The Equality Commission's Leadership Guidance: Demonstrating Effective Leadership in Section 75.

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:

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

NIPEC Council

Name	Organisation
Ms Bronagh Scott (Chair)	<ul style="list-style-type: none"> • Trustee United Response Charity; • Registrant with the Nursing and Midwifery Council; • Member of a working group facilitated by Pfizer Pharmaceuticals exploring the impact of Multiple Myeloma on the life of patients and their family; • RQIA Board Member until end January 2024; and • Member of Royal College of Nursing.
Mrs Linda Kelly (Chief Executive)	<ul style="list-style-type: none"> • Unremunerated member of Radius Housing Board; • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council.
Mrs Brenda Kelly Murnion	<ul style="list-style-type: none"> • Divisional midwife/Head of midwifery, BHSCT; and • Member of Royal College of Midwives.
Mrs Ciara Scannell	<ul style="list-style-type: none"> • Paid employment Fortwilliam Dental Practice; • Husband owns Fortwilliam Dental Practice; • Trustee of PIPS Suicide Prevention Ireland; and • Fellow of the Association of Chartered Certified Accountants.
Ms Eilidh McGregor	<ul style="list-style-type: none"> • Shareholder in family business McGregor Group, manufactures agricultural buildings; • Shareholder in Zoe – health company (tests for blood and gut microbiome for personalised health information); • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council.
Ms Emma McIlveen	<ul style="list-style-type: none"> • Self-employed barrister (specialise in employment/fitness to practice). Would sometimes represent nurses/midwives before the NMC; • CPANI- Independent Assessor; • Independent Complaints Monitor for PCSP public appointment process;

	<ul style="list-style-type: none"> • ELGNI- Vice Chair; • Secretary of Medico Legal Society for Northern Ireland; • Public Law Bar Association; • Secretary of Immigration Bar Association; • Chair of Appeals Committee- IFA; • Capacity Market Panel- ROI; • Sport Resolutions Panel- National Panel Member / Mediator/Specialist Panel Member; • Anti Discrimination Panel- FA; and • Husband is DUP Cllr (Antrim & Newtownabbey) and Director of MCE.
Dr Gary Mitchell	<ul style="list-style-type: none"> • Royal College of Nursing (Chair for Older People's Forum); and • European Academy of Nursing Science (Member).
Dr Janine Stockdale	<ul style="list-style-type: none"> • Lead Midwife for Education, QUB; • Occasional quality review consultancy work for other institutions' curriculums. Managed through QUB; • Trustee Essential Life Saving Skills Africa (unremunerated); • Member of Royal College of Midwives; and • Editorial Board Member for British Journal of Midwifery.
Mrs Karen Diamond	<ul style="list-style-type: none"> • Self-employed but no contracts with NIPEC; • Professional Body membership with the British Association of Music Therapists; and • Cousin is a Senior Professional Officer in NIPEC.
Dr Katrin Lehmann	<ul style="list-style-type: none"> • Consultant Nurse, CAMHS, Belfast Health & Social Care Trust; • Self-employment: Lancefield Private Clinic; • External adviser RCN Foundation; • Committee Member EMDR Ireland; • Member of Royal College of Nursing; • Registrant with the Nursing and Midwifery Council; and • Member UK Council for Psychotherapy (UKCP).
Mr Kieran McCormick	<ul style="list-style-type: none"> • Managing Director/Owner of Balmoral Healthcare Agency Ltd; • Director of MK Awards Ltd; • Chairperson of St Oliver Plunkett pre-school; • Honorary Lecturer, QUB; • Member of Royal College of Nursing; • Registrant with the Nursing and Midwifery Council; and • Wife works as Administrator in BHSCT.
Dr Nirmala Bhogal	<ul style="list-style-type: none"> • Director: Diaceutics PLC (Paid employment); • Co-founder of Techhealth, Australia (start-up stage);

	<ul style="list-style-type: none"> • Consultancy: providing commercialisation support and advisory services to university academic groups, start-ups and charities working within the medical technologies spaces; • Mediator: independent inter-personal mediator (practising); and • Husband is employee at QUB.
Ms Sharon McRoberts	<ul style="list-style-type: none"> • Director Axial Workforce Consultancy; • Member of Royal College of Nursing; and • Registrant with the Nursing and Midwifery Council.
Ms Siobhán Caslin	<ul style="list-style-type: none"> • Paid employee of the Payment Systems Regulator, an independent subsidiary of the Financial Conduct Authority; • Member of Bar Council of England and Wales; • Member of Gray's Inn; • Member of Association of Regulatory and Disciplinary Lawyers; and • Member of Amicus ALJ.

Senior Staff

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

The Statement of Accounting Officers' Responsibilities

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

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

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

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

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

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

The Governance Statement

1. Introduction/Scope of Responsibility

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

NIPEC's Partnership Agreement became operational in February 2024 when it replaced the Management Statement / Financial Management Statement (MSFM) which was previously used to set out the broad framework within which NIPEC operates.

NIPEC's Partnership Agreement details the partnership arrangements between the Department of Health (DoH) and NIPEC. In particular, it explains the overall governance framework within which NIPEC operates, including the framework through which the necessary assurances are provided to stakeholders. Roles and responsibilities of partners within the overall governance framework are also outlined including those of the Council, Committees, Chair and Chief Executive of NIPEC. The document remains in operation until any requested changes by either DoH or NIPEC are considered and approved by the Department, or until a formal review in 2027.

An annual Engagement Plan is agreed between the Chief Nursing Officer's team of officials and NIPEC. It sets out the timing and nature of engagement between NIPEC and the Department which is centred on partnership working, understanding of shared risks and working together on business developments that align with policy objectives. NIPEC's Chair and Chief Executive attended an end-year Accountability meeting in June 2023 with the Permanent Secretary and Chief Nursing Officer. The Chief Executive and Head of Corporate Services attended a mid-year Ground Clearing meeting with the Chief Nursing Officer and her officials on 5 December 2023 and Sponsor Branch meetings were held bi-monthly throughout the year. NIPEC's 2023-24 end-year Accountability meeting is scheduled to take place on 23 July 2024.

2. Compliance with Corporate Governance Best Practice

NIPEC applies the principles of good practice in Corporate Governance and continues to strengthen its governance arrangements. NIPEC does this by undertaking continuous assessment of its compliance with Corporate Governance best practice by assessing NIPEC Council's Governance arrangements against the Department of Health's Governance annual self-assessment tool.

To support the development of NIPEC Council in 2023-24, three workshops were organised which focussed on key functional and governance areas of the organisation. The first of these took place in May 2023 and scrutinised some of the the professional projects being led by NIPEC in 2023-24 including the Advanced Nurse Practitioner, Cancer Nursing Career Pathway, Enhancing Clinical Framework development and Maternity Support Workers amongst others.

In September 2023, NIPEC Council received a presentation from the BSO Regional Counter Fraud Unit on their work and some of the challenges facing HSC. The remainder of the workshop comprised a 'deep dive' of NIPEC's Corporate Risk Register and the review of and discussion on the first draft of NIPEC's Quality Strategy.

Finally in December 2023 BSO Equality Unit provided an overview of NIPEC Council's statutory equality and disability responsibilities. The session ended with a presentation from a member of NIPEC's Professional Team and Ethnic Diversity Officers who are carrying out a project on access to education, development and career opportunities by overseas registrants working in Northern Ireland. In addition, Council members were offered other training and development opportunities including cyber security training, attendance at conferences and participation in a new Board Members' Leadership Programme which commenced in March 2024 and will continue into the 2024-25 year.

NIPEC Council approved its self-assessment for year ending 31 March 2024 at its meeting on 13 March 2024 and signed off the status of the 2023-24 development plan for the year. Council agreed that all indicators were assessed as Green (all good practices are in place). A new development plan for 2024-25 will be discussed and prepared by Council as part of the bespoke development day scheduled for 12 June 2024 and facilitated by the HSC Leadership Centre.

The Department of Health has a requirement that Board Self-Assessments are subject to independent verification every three years. BSO Internal Audit carried out an audit of Council Effectiveness during November 2023. This incorporated a review of Governance Structures and Performance Reporting. As part of the assignment, Internal Audit reviewed the 2022-23 governance self-assessment and found that it had been completed in line with DoH guidance and that the assigned ratings were aligned with the outcome of this audit. Specifically, the Council's assessment was deemed to be appropriate based on audit work performed.

Internal Audit provided satisfactory assurance in relation to Council Effectiveness on the basis that the NIPEC Council and the Audit and Risk Committees met regularly, and adequate papers covering the key business areas were presented. Internal Audit also noted that Council was well attended, papers were issued on a timely basis and there was regular and appropriate consideration of key aspects of Council business. Several recommendations were made which were accepted and these will be taken forward in 2024-25.

3. Governance Framework

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

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

NIPEC Council:

NIPEC's Council comprises a Chair, Chief Executive and thirteen non-executive members who are a combination of registrants and lay members. There were four meetings of NIPEC Council in 2023-24 and all of these were held in person (although remote access was facilitated when requested). In addition, NIPEC Council held three workshops throughout the year as outlined in section 2. Attendance of members between April 2023 and March 2024 are detailed in Table 1 below.

Table 1: Attendance of Members between April 2023 and March 2024

Name	28 th June 2023	20 th September 2023	6 th December 2023	13 th March 2024
Bronagh Scott (Chair)	Yes	Leave of absence	Leave of absence	Leave of absence
Kieran McCormick (DeputyChair)	Yes	Yes*	Yes*	Yes*
Linda Kelly (Chief Executive)	Yes	Yes	Yes	Yes
Amit Bhagwat	Yes	Yes	Yes	No
Brenda Kelly	Apology	Yes	Apology	Yes
Ciara Scannell	Yes	Yes	Yes	Yes
Emma McIlveen	Yes	Yes	Yes	Apology
Eilidh McGregor	Yes	Yes	Yes	Yes
Gary Mitchell	Yes	Apology	Yes	Apology
Janine Stockdale	Yes	Apology	Yes	Yes
Karen Diamond	Yes	Yes	Yes	Yes
Katrin Lehmann	Yes	Yes	Yes	Yes
Nirmala Bhogal	Yes	Yes	Yes	Yes
Sharon McRoberts	Yes	Yes	Yes	Yes

Siobhán Caslin	Yes	Yes	Yes	Yes
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* Between 1 September 2023 and 31 March 2024, NIPEC’s Chair, Bronagh Scott, took a scheduled leave of absence. Following advice, the Chief Nursing Officer confirmed the temporary appointment of Kieran McCormick to act as Interim Chair of NIPEC during this period.

With the increase in membership to thirteen non-executive members with effect from February 2023, expressions of interest to participate in Committees were requested from all Council members at the March 2023 Council meeting. Following discussions between the Chair and individual members, proposed membership of each of the three Council Committees was put forward at the June 2023 meeting and ratified at the September 2023 Council meeting, with all non-executives appointed to one of the Council Committees.

NIPEC Audit and Risk Committee:

The Audit and Risk Committee’s purpose is to provide assurance to the Council that NIPEC has an effective system of integrated governance, risk management and internal control, across the whole of the organisation’s activities that supports the achievement of the organisation’s objectives. Membership comprises a minimum of four Council members, two professional and two lay, with the Chief Executive, Head of Corporate Services and representatives from NIPEC’s External and Internal Auditors in attendance.

At the June 2023 Council meeting, Committee membership was reviewed in line with good practice. The new membership was confirmed at the September 2023 Council meeting as Kieran McCormick (Chair), Siobhán Caslin, Brenda Kelly, Katrin Lehmann and Amit Bhagwat. Ms McIlveen moved to membership of the Remuneration Committee.

During the Chair’s leave of absence between September 2023 and March 2024, Mr McCormick assumed the role of interim Chair of Council for the duration. At the September 2023 Council meeting, Mr McCormick proposed that Ms Caslin assume the role as interim Chair of the Audit and Risk Committee for this duration and members endorsed the decision.

The Audit & Risk Committee met four times in 2023-24. Attendance of members between May 2023 and March 2024 are detailed in Table 2.

Table 2: Attendance of Members between April 2023 and March 2024

Name	24 May 2023	27 June 2023	10 October 2023	13 February 2024
Kieran McCormick (Chair)	Yes	Yes	N/A	N/A
Siobhán Caslin	Yes	Yes	Yes	Yes

Amit Bhagwat	N/A	N/A	Yes	Yes
Brenda Kelly	Yes	Apology	Apology	Yes
Emma McIlveen	Yes	Apology	N/A	N/A
Katrin Lehmann	N/A	N/A	Yes	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. The Committee comprises the Chair of the NIPEC Council who acts as Chair of the Committee and at least two other Council members, to include Professional and Lay representation.

The Remuneration Committee met once in 2023-24 to sign off the Chief Executive's performance for 2022-23 and agree objectives for 2023-24. Attendance of members is detailed in Table 3.

Table 3: Attendance of Members between April 2023 and March 2024

Name	29 August 2023
Bronagh Scott (Chair)	Yes
Emma McIlveen	Yes
Karen Diamond	Yes
Sharon McRoberts	Yes

Professional and Business Committee:

During 2023-24, NIPEC's Chair established a third non-executive Council Committee, the Professional & Business Committee. The Committee was established to report in more detail to Council on the setting and measurement of corporate objectives, development of the annual business plan and the annual professional work programme and strategy. Terms of Reference for the Committee were approved by Council at its June 2023 meeting.

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

The Committee held its inaugural meeting on 16 October 2023 when the business included the nomination of a Committee Chair and agreement on frequency of meetings in 2023-24. Further meetings were held on 29 November 2023 and 16 February 2024 and attendance of members are detailed in Table 4.

Table 4: Attendance of Members between October 2023 and March 2024

Name	16 October 2023	29 November 2023	16 February 2024
Nirmala Bhogal (Chair)	Yes	Yes	Yes
Ciara Scannell	Yes	Yes	Yes
Eilidh McGregor	Yes	Yes	Yes
Gary Mitchell	Yes	Yes	Yes
Janine Stockdale	Yes	Apology	Yes

Senior Management Team:

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

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

4. Business Planning and Risk Management

Business Planning

The DoH determines NIPEC’s performance framework in the light of the Department’s wider aims and Programme for Government (PfG) objectives and targets. Key targets, standards and actions to be delivered by NIPEC are set out in NIPEC’s Annual Business Plan, supported by its four-year Corporate Plan.

In 2023-24, NIPEC produced a new Corporate Plan 2024-28. The Plan sets out the culture and values of the organisation and our priorities over the next four years which have been aligned to our core functions of Practice, Education, Professional Development and Guidance, Advice and Information. The document also sets out how we intend to measure our progress against the priorities.

NIPEC also developed a new Quality Strategy: Lead, Inspire and Improve in 2023-24 to support the organisation's continued drive for improvement. It sets out our ambitions for quality in a way that is designed to be meaningful to our staff and partners, ensuring we work together to deliver excellence in all that we do and enhance our organisational learning. The Quality Strategy is aligned to our Corporate Plan and the two documents work in unison to explain what we plan to achieve over the next four years and set the tone for the organisation's engagement with stakeholders and customers. Both were developed in consultation with NIPEC staff, CNO/Sponsor Branch and both were approved by Council in March 2024.

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. Details of performance against objectives from the 2023-24 Business Plan can be found in the Performance Analysis, pages 9-14.

NIPEC's draft Business Plan 2024-25 was prepared between December 2023 and February 2024 by the Senior Team before being presented to the Professional & Business Committee in February 2024 for review and comment. NIPEC also worked in collaboration with CNO and her officials to prepare the plan which aligns with the DoH strategic objectives. A meeting was held in February 2024 between NIPEC's Chief Executive, Senior Team and the CNO and her officials to discuss the draft Business Plan 2024-25 and feedback was given proposing several amendments.

An amended version of the Business Plan 2024-25 was approved by Council in March 2024 and ratified by CNO Directorate in June 2024. The document will be published following the sign-off of the Annual Report and Accounts 2023-24.

In line with NIPEC's Performance Management Framework, the Professional Work Plan is presented at each Professional & Business Committee and Council meeting to provide progress updates on performance against objectives in the Business Plan. Progress on corporate objectives is presented at quarterly Council meetings via Key Performance Indicators (KPIs), 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.

As part of the Council Effectiveness Internal Audit 2023-24, there was a recommendation that NIPEC should review the current KPIs and set SMART objectives where appropriate. It was also recommended that any review of dates on the Professional Work Plan from one year to another should be adequately detailed to provide better oversight for Council. The recommendations were accepted and will be considered in 2024-25 along with a review of the Performance Management Framework to reflect the role of the newly created Professional and Business Committee.

Risk Management

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

Leadership on risk is provided by Council with delegated authority to the Audit and Risk Committee for reviewing the arrangements and systems in place for risk management. The Head of Corporate Services is the designated officer on behalf of the Chief Executive for co-ordinating risk management activities throughout NIPEC. NIPEC's Risk Management Strategy and Action Plan 2024-25 were approved by the Audit & Risk Committee in February 2024 along with an update on the 2023-24 Action Plan, with all actions completed in 2023-24.

During 2023-24 NIPEC continued to improve risk management arrangements with a particular focus on developing and embedding risk appetite across the organisation. NIPEC's risk appetite is defined as the *"amount and type of risk that an organisation is prepared to seek, accept or tolerate"* and Council is responsible for determining whether the risk appetite is aligned with the best interests of the organisation. The corporate risk register template was updated in 2023 to ensure that all risks listed are assessed in line with the risk appetite classifications of Averse, Minimalist, Cautious, Open and Hungry. Currently the appetite of all six risks' is classified as Cautious due largely to all being aligned to Governance objectives. The update of the template also included the insertion of several new sections to show Assurances/Gaps in Assurance and Controls/Gaps in Controls as separate entities, thereby providing greater visibility to the Council over gaps and potential gaps in assurance and controls.

A Council Workshop in September 2023 afforded members the opportunity to carry out a 'deep dive' of the risk register. Discussions centred around the description of the impact of each risk, the assessed risk appetite, whether potential for fraud should be woven into any current risks and the potential merging of two risks related to business continuity and cyber security arrangements. Council agreed that the amended corporate risk register should be presented to the October 2023 Audit and Risk Committee when it was approved.

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. Following agreement by Council, access to Learn HSCNI was arranged in 2024 for all non-executive members and they can now avail of this programme and all of those which are mandatory for staff.

5. Information Risk

NIPEC acknowledges that management of information risks is an essential component of good governance and during 2023-24, we continued to update our processes for managing information and reducing risks around its processing and retention.

The Service Level Agreement (SLA) with BSO for a Data Protection Officer (DPO) function and IT services was renewed to support NIPEC's compliance with the UK General Data Protection Regulations (UK GDPR) and cyber security arrangements and protocols. 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.

Our Information Security Policy was reviewed and approved by Council in March 2024. It is based on the regional HSC policy and its primary aim is to ensure a consistent and high standard of Information Security management from all significant threats in NIPEC and across the HSC. The policy is complemented by User Standards which are appended, and cover areas such as use of HSC emails, asset management, clear desk and screen, encryption, use of internet services and data transfer. NIPEC also has other policies in place to support the overall information management agenda including:

- Adverse Incidents Reporting Policy
- Clear Desk and Screen Policy
- Data Protection Policy
- Data Protection Impact Assessment Policy
- Information Governance Policy
- Records Management Policy
- Operational Procedure for Filing System

NIPEC is currently reviewing these policies to ensure they are aligned to the HSC suite of IT and Information Governance policies. It is mandatory for all staff to complete the HSC information governance e-learning programme and compliance is monitored by the Business Team. At the December 2023 Council meeting, it was agreed that all members should complete the programme and decide in June 2024 whether further, more bespoke training is required to support them to fulfil their responsibilities. The Regional Cyber Awareness Campaign continued with the issue of monthly e-learning training for all staff to complete.

NIPEC's Information Governance Group met three times during 2023-24. The main responsibility of the Group is to determine how Information Governance and Communications / IT can most effectively support the work of NIPEC, both internally and external to the organisation. Part of their remit is to oversee the maintenance and management of NIPEC's electronic filing system, and between October 2023 and February 2024, an audit of the filing system was undertaken to ensure all electronic files

and papers were retained/archived or disposed of in accordance with NIPEC's Retention and Disposal Schedule.

6. Public Stakeholder Involvement

NIPEC continued to engage with its full range of stakeholders throughout 2023-24, adopting a blended approach to project meetings. An increased number were held face to face whilst the opportunity for virtual meetings remained when required. We continued to integrate partnership working at a strategic and operational level in our daily business approach.

One of the key achievements for NIPEC in 2023-24 was the development of an Involvement and Co-production Strategy which underlines our commitment to engage with people who have user and lived experience. The strategy outlines NIPEC's commitment to personal and public involvement (PPI), which is essential to influencing partnerships and achieving improved outcomes across the HSC system in Northern Ireland. The strategy aims to strengthen the monitoring of engagement which is an integral part of good governance arrangements as outlined in the Department of Health (DoH, 2018) *Co-production Guide Connecting and Realising Value Through People*.

NIPEC is steadfast in integrating partnership working at strategic and operational levels by encouraging participation as valued and equal stakeholders. The strategy will be implemented using various levels of involvement, engagement and co-production approaches including informing, consulting and engaging, to co-design, co-delivery and evaluation. Approaches will be influenced according to the context of the work.

7. Fraud

The BSO Counter Fraud and Probity Services (CFPS) provide advice and guidance to HSC bodies on all matters relating to fraud and corruption. In July 2023, NIPEC signed a Partnership Agreement with Counter Fraud Service which set out the roles and responsibilities of the CFPS and NIPEC. The Partnership Agreement represents a key element of the DoH strategy to reduce fraud within and against the DoH and HSC Organisations and took effect from 1st September 2023. NIPEC also completed and submitted a DoH Fraud Risk assessment template in 2023 to assess potential areas that needed strengthening in the prevention of fraud.

To raise the profile of Counter Fraud work with Council members and senior staff, representatives of the Service participated in a NIPEC workshop in September 2023. Their presentation included an explanation of their role and services they provide, key fraud messages such as the definition of fraud and key perpetrators, available sanctions, Council members' roles and responsibilities, the role of the Fraud Liaison Officer and key areas for NIPEC to focus on when assessing potential risks.

Like all HSC bodies, NIPEC is required to have a Fraud Policy and Response Plan which was last approved by Council in 2021. A new version is currently under development and

will be presented to Council in 2024 for ratification. To keep NIPEC staff updated on developments, Fraud Alerts and other guidance are regularly circulated and all NIPEC staff are required to complete the Fraud e-learning programme.

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

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

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

- comprehensive budgeting systems, with an annual budget which is reviewed and agreed by the Council;
- setting targets to measure financial and other performances;
- monthly financial monitoring returns to DoH Financial Management Unit for both revenue and capital;

- 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.

NIPEC also uses the assurance maps' system, developed in 2020-21 as a replacement for the Controls Assurance Standards. The purpose is to review current assurances and identify any gaps which need to be addressed. The eight areas assessed using the maps are:

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

Each of these maps is reviewed annually and an action plan is developed from their completion to act on any gaps in assurance. The action plan and progress on implementation of the actions is presented to the Audit & Risk Committee at least annually. An update on the 2023-24 Plan was presented to the Committee in February 2024.

As described in section 4, the Corporate Risk Register template was further developed in 2023-24 to include assurances/gaps in assurance against each corporate risk. Where applicable, action to address gaps in assurance is included in the actions section of the register.

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 2023-24 included Financial Processes and Council Effectiveness, Governance Structures and Performance Reporting audits. Outcomes were as follows:

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

- **Council Effectiveness, Governance Structures and Performance Reporting:** **Satisfactory Assurance**
No priority 1 weaknesses were identified

The Finance audit focussed on payments to staff including bank and associate timesheets, travel and subsistence and non-pay expenditure. There were five Priority 2 and one Priority 3 recommendations in relation to travel procedures and operational arrangements of NIPEC's Bank List and work has already commenced on implementing these.

Internal Audit provided Satisfactory assurance on NIPEC's Council Effectiveness, Governance Structures and Performance Reporting audit and there were three Priority 2 recommendations relating to performance management, assurance mapping and the Board development plan. Recommendations from both audits will be taken forward and progress reported to the Audit & Risk Committee in 2024-25.

In addition, NIPEC commissioned an advisory review from Internal Audit in 2023-24 to follow up on an IT/Websites audit from 2020-21 which had received Limited Assurance. This was largely due to lack of risk assessment for personal data, procurement of support with the third-party supplier, and lack of compliance with regulations and/or good practice. Since then NIPEC has carried out extensive work to address the issues raised and NIPEC management requested the advisory review of this work to provide guidance and any further advice.

In the report, Internal Audit noted significant improvement in website management with all recommendations from the 2021/22 report now deemed fully implemented. It was noted that NIPEC continues to manage a related Medium corporate risk regarding assurance on full compliance with the legislative requirements of Public Sector Bodies Websites and Mobile Applications (No. 2) Accessibility Regulations 2018. NIPEC have received written assurance from BSO ITS that when the law changed 5 years ago, all BSO websites (including NIPEC's main website) were updated to ensure they were fully compliant. However as the Careers' Website was only transferred to the BSO framework in February/March 2024, a further check will be required on its content. BSO has agreed to review this site and advise on which areas need to be updated to comply with the legislation; once complete, NIPEC will

ensure a member of staff is appropriately trained to implement any required changes. No further required actions were identified.

▪ **Shared Service Audits**

A number of audits have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan 2023-24. The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports have been presented to BSO Governance & Audit Committee. As NIPEC is a customer of BSO Shared Services, a summary of the reports is provided below:

Shared Service Audit	Assurance
Payroll Shared Service	<ul style="list-style-type: none"> • Satisfactory: Elementary PSC processes: including Gross Overpayment processing, Travel and Subsistence Claims processing, New Starts processing, Pension processing, Manual Timesheet processing, Mandatory Training for PSC staff, Recurring Payments processing, Deductions processing, Arrangements for Managing Fraud Risk, Business Continuity arrangements, Standard Operating Procedures, National Fraud Initiative processing. • Limited: in respect of Staffing Stability, Impact of Change Requests, SAP / HMRC RTI Reconciliation, Overpayment Backlog and Closedown Checks and Variance Monitoring.
Recruitment Shared Service	<ul style="list-style-type: none"> • Limited: Recruitment processes
Accounts Payable Shared Service	<ul style="list-style-type: none"> • Satisfactory
Business Services Team	<ul style="list-style-type: none"> • Satisfactory

The Head of Internal Audit is required to provide an annual opinion on risk management, control and governance arrangements. The purpose of the annual opinion is to contribute to the assurances available to the Accounting Officer and the Council which underpin the Council’s own assessment of the effectiveness of the system of internal governance.

The Head of Internal Audit’s Annual Report 2023-24 for the year gave the following opinion for NIPEC:

*“Overall for the year ended 31 March 2024, 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)**

During the early part of 2024, NIPEC commenced the process of assessment for Investors in People (IIP) reaccreditation. This involved full engagement with and participation of staff who completed an online survey and some were selected to meet the assessor to give individual feedback on the organisation.

NIPEC previously held Standard accreditation in IIP and in March 2024, we were awarded with Silver Accreditation. The Feedback Report included areas for improvement and an action plan will be developed and reviewed after years one, two and at the next reaccreditation stage to ensure we are implementing the recommendations.

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

The Chief Executive, the seven Senior Professional Officers, NIPEC Professional Associates and Registrant members of Council have to hold, as a requirement of their employment/appointment, a current valid Nursing and/or Midwifery registration with the NMC. This registration has to be revalidated every three years with the requirement to renew registration on an annual basis for which an annual fee is paid to the NMC. The operational arrangements for this process are set out in NIPEC's Policy on the Confirmation and Monitoring of Professional Registration Status (NIPEC/21/01).

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

NIPEC Bank Account:

NIPEC's banking services are provided by BSO and a nominated bank. Periodically the service provider is 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 continued to work with the bank to have a new account opened and progress continued to be reported to the Audit & Risk Committee. On 20 July 2023, NIPEC received confirmation that the new bank account had been opened and would be linked with the BSO account as with the previous NIPEC account. For governance purposes, the Bank had requested a letter on headed paper to confirm that the cash management of the account be transferred to BSO and authorising BSO to manage the overall processes and functioning of the account and to liaise directly with the Bank on behalf of NIPEC. The letter was signed by NIPEC Chair and Chief Executive and returned on 26th July 2023 and NIPEC's Bank account is now operational.

12. Reporting of Complaints and Raising Concerns

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

A Policy On Your Right To Raise a Concern (formerly Whistleblowing) sets out the commitment of Council and the organisation to ensure that the culture of the organisation is open and transparent. The accompanying procedure sets out for staff the process for reporting concerns where they believe the interests of others or of the organisation itself are at risk.

NIPEC received no written complaints about its services and had no whistleblowing concerns raised during 2023-24.

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 2023-24.

14. Budget Position and Authority

The Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (Northern Ireland) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

15. EU Exit

BREXIT has had no significant impact on NIPEC's strategic objectives and delivery of services during 2023-24. No expenditure was incurred by NIPEC during 2023-24 which directly related to BREXIT.

16. 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 2023-24.

Remuneration and Staff Report

Remuneration Report

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

Remuneration Committee

NIPEC's Remuneration Committee comprises the Chair of the NIPEC Council who acts as Chair of the Committee and at least two other Council members, to include Professional and Lay Members. Due to the increase in Council membership to thirteen non-executive members in 2023, membership of the Committee was reviewed and the current membership comprises four members in total, two lay and two professional (see p33, Governance Statement). As per the DoH 'Code of Conduct and Code of Accountability for Board Members of Health and Social Care Bodies', revised October 2022, none of the Council members who serve on the Audit and Risk Committee is a member of the NIPEC Remuneration Committee.

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

One Remuneration Committee meeting was held in 2023-24 on 29 August 2023. The meeting was convened to sign off the Chief Executive's performance appraisal for 2022-23 and agree objectives for the 2023-24 financial year. Draft minutes of the meeting were presented to a confidential session of the Council in September 2023.

Remuneration Policy

The Chair of NIPEC is entitled to receive a payment of £12,132 per annum. The remaining members of NIPEC's Council do not receive any remuneration but are entitled to claim any reasonable expenses incurred on Council business in line with Circular HSC (F) 06-2020: Payment of Travelling and Other Allowances to Members Determination (NI) 2020.

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.

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	2023-24					2022-23				
	Salary £000s	Bonus / Performance Pay £000s	Benefits in kind (rounded to nearest £100)	Pension Benefits (rounded to nearest £1,000)	Total £'000	Salary £000s	Bonus / Performance Pay £000s	Benefits in kind (rounded to nearest £100)	Pension Benefits (rounded to nearest £1,000)	Total £'000
Chair										
Bronagh Scott*	5-10 (FYE 10-15)	-	-	-	5-10 (FYE 10-15)	10-15	-	-	-	10-15
Kieran McCormick*/**	5-10 (FYE 10-15)	-	-	-	5-10 (FYE 10-15)	0-5	-	-	-	0-5
Executive Members										
Linda Kelly*****	90-95	-	-	20	110-115	80-85	-	-	56	135-140
Brenda Carson****	70-75	-	-	17	85-90	20-25 (FYE 60-65)	-	-	29	50-55 (FYE 90-95)
Carole McKenna****	70-75	-	-	16	85-90	65-70	-	-	26	90-95
Cathy McCusker****	70-75	-	-	17	85-90	65-70	-	-	26	90-95
Eunice Strahan****	60-65	-	-	30	90-95	25-30 (FYE 50-55)	-	-	31	55-60 (FYE 85-90)
Fiona Bradley****	60-65	-	-	14	70-75	55-60	-	-	21	75-80

Members	2023-24					2022-23				
	Salary £000s	Bonus / Performance Pay £000s	Benefits in kind (rounded to nearest £100)	Pension Benefits (rounded to nearest £1,000)	Total £'000	Salary £000s	Bonus / Performance Pay £000s	Benefits in kind (rounded to nearest £100)	Pension Benefits (rounded to nearest £1,000)	Total £'000
Executive Members										
Gary Cousins***/**	20-25 (FYE 70-75)	-	-	5	25-30 (FYE 85- 90)	-	-	-	-	-
Geraldine McKendry****	60-65	-	-	21	80-85	50-55	-	-	22	75-80
Jill Jackson****	60-65	-	-	14	70-75	55-60	-	-	23	75-80

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

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

*** Gary Cousins took up post on 4 December 2023 therefore there are no figures to report for 2022-23.

**** The salaries for the applicable executive members include the 2023-24 pay award and non-consolidated element of the pay award. The pension benefit is however calculated in accordance with the scheme regulations and will not include an uplift for the pay award in 2023-24 as this will not be paid out until 2024-2025.

***** Linda Kelly (Chief Executive) received pay awards, satisfactory performance and related back pay during 2023-24 in relation to 2021-22 and 2022-23 senior executive pay awards. Gross pay includes accrued payments for 2023-24 in line with the pay award paid for 2022-23. In addition, a provision is included in these accounts for additional payments which may become due pending the settlement of an ongoing legal case.

Fair Pay Disclosures

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

<i>(Subject to audit)</i>	2024 (£)	2023 (£)
Band of Highest Paid Director's Total Remuneration - £000s	90-95	80-85
25 th Percentile Total Remuneration	42,556	23,177
Median Total Remuneration	60,477	56,164
75 th Percentile Total Remuneration	66,812	56,164
Ratio (25 th / Median / 75 th)	2.17/1.53/1.38	3.6/1.49/1.49
Range of Staff remuneration	£28-93k	£22-84k

The banded remuneration of the highest-paid director in NIPEC in the financial year 2023-24 was £90-£95k (2023; £80-£85k). This was 2.17 times (2023; 3.6) the 25th percentile remuneration of the workforce, which was £42,556 (2023; £23,177). The increase in the 25th percentile is due to an increased number of Senior Professional Officers and less Administrative and Clerical employees. The banded remuneration of the highest-paid director was 1.53 times (2023; 1.49) the median remuneration of the workforce, which was £60,477 (2023; £56,164). This was 1.38 times (2023; 1.49) the 75th percentile remuneration of the workforce, which was £66,812 (2023; £56,164). In 2023-24, 0 (2022-23; 0) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £27,692 to £92,354 (2022-23: £21,730 to £83,460).

Total remuneration includes salary, accrued pay award for 2023-24 due to be implemented in 2024-25, 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:	2023-24 vs 2022-23
Average employee salary and allowances:	*17.03%
Highest paid director's salary and allowances:	10.65%

* The average salary and highest paid director's salary and allowances have increased in 2023-24 due to the pay awards.

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

Pensions of the Senior Business Team (Subject to audit)

Name	Accrued pension at pension age as at 31/3/24 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2024 £'000s	CETV at 31 March 2023 £'000s	Real increase in CETV £'000s
Linda Kelly	35-40 Plus lump sum of 80-85	0-2.5 Plus lump sum of 0-2.5	838	726	112
Brenda Carson	25-30 Plus lump sum of 65-70	0-2.5 Plus lump sum of 0-2.5	648	563	85
Carole McKenna	10-15 Plus lump sum of 0-5	0-2.5 Plus lump sum of 0-2.5	203	161	43
Cathy McCusker	30-35 Plus lump sum of 75-80	0-2.5 Plus lump sum of 0-2.5	810	741	69
Eunice Strahan	15-20 Plus lump sum 30-35	0-2.5 Plus lump sum of 0-2.5	370	295	76
Fiona Bradley	25-30 Plus lump sum 70-75	0-2.5 Plus lump sum 0-2.5	651	613	38
Geraldine McKendry	25-30 Plus lump sum 65-70	0-2.5 Plus lump sum of 0-2.5	648	557	91
Jill Jackson	15-20 Plus lump sum 25-30	0-2.5 Plus lump sum of 0-2.5	324	273	50
Gary Cousins	0-5 Plus lump sum 0-5	0-2.5 Plus lump sum of 0-2.5	30	20	10

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

Cash Equivalent Transfer Values

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

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

Employee contributions are determined by the level of pensionable earnings. The following table sets out member contribution rates that apply from 1st November 2022. Following implementation of the 2023-24 Agenda for Change pay award due in 2024-25, these contribution rates will be amended accordingly in line with scheme regulation requirements.

Pensionable salary range	Contribution Rates 2022-23 (before tax relief and based on actual annual pensionable pay)
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.

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 2023-24.

(Subject to audit)

Reporting of early retirement and other compensation scheme - exit packages

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band	
	2024	2023	2024	2023	2024	2023
<£10,000	-	-	-	-	-	-
£10,001 - £25,000	-	-	-	-	-	-
£25,001 - £50,000	-	-	-	-	-	-
£50,001 - £100,000	-	-	-	-	-	-
£100,001- £150,000	-	-	-	-	-	-
£150,001- £200,000	-	-	-	-	-	-
> £200,000	-	-	-	-	-	-
Total number of exit packages by type	-	-	-	-	-	-
Total resource cost	£000s	£000s	£000s	£000s	£000s	£000s
	-	-	-	-	-	-

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 2023-24 and 2022-23. £Nil exit costs were paid in 2023-24, the year of departure (2022-23 £Nil). Where NIPEC has agreed early retirements, the additional costs are met by NIPEC and not by the HSC pension scheme. Ill health retirement costs are met by the pension scheme and are not included in the table. During 2023-24 there were no early retirements from NIPEC agreed on the grounds of ill-health.

Staff Report

Contracts

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

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

Notice Periods

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

Retirement Age

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

Public Sector appointees and Staff Resources not on Payroll

Under DoH circular reference: HSC (F) 21-2014 Departmental ALBs are required to disclose in the Annual Reports the details of 'off-payroll' engagements at a total cost of over £58,200 per annum that were in place during 2023-24. 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

	2023-24	2022-23
Off-Payroll staff as at 1 April 2023	-	-
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 2024	-	-

Staff Costs (Subject to audit)

Staff costs comprise:	2024			2023
	Permanently employed staff	*Others	Total	Total
	£	£	£	£
Wages and salaries	845,939	38,304	884,243	718,757
Social security costs	89,683	-	89,683	69,727
Other pension costs	159,679	-	159,679	123,293
Sub-Total	1,095,301	38,304	1,133,605	911,777
Capitalised staff costs	-	-	-	-
Total staff costs reported in Statement of Comprehensive Expenditure	1,095,301	38,304	1,133,605	911,777
Less recoveries in respect of outward secondments			-	-
Total net costs			1,133,605	911,777

* The staff amounts disclosed as 'Others' in 2023-24 relate to agency members of staff.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required 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 2023-24 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.

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

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

	2024			2023
	Permanently employed staff No.	Others No.	Total No.	Total No.
Administrative and Clerical	6	3	9	9
Nursing and Midwifery	7	3	10	9
Total average number of persons employed	13	6	19	18
Less average staff number relating to capitalised staff costs			-	-
Less average staff number in respect of outward secondments			-	-
Total net average number of persons employed			19	18

The staff numbers disclosed as 'Others' in 2023-24 relate to temporary members of staff.

The gender breakdown for 2024 is:

<i>(Subject to audit)</i>	2024		2023	
	Female	Male	Female	Male
Administrative and Clerical	6	-	8	1
Nursing and Midwifery (inc. Chief Executive)	12	1	9	-
Total	18	1	17	1

To Note: the difference in totals in the the gender breakdown can be attributed to the fact that these are based on the Month 12 Staff In Post while the table above is based on the average staffing numbers over the entire 2023-24 financial year.
Staff composition: NIPEC does not employ any Directors.

Other

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

There is no compensation payable to former senior managers.

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

There have been no awards made to past senior managers.

Equality

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

Staff 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.

During 2023-24, NIPEC finalised a new Hybrid Working Policy which facilitates a blended office / home approach to working for all staff. To support the implementation of the policy, a series of 'what matters to you' conversations were held with staff along with two Staff Wellbeing surveys. These were deemed important by the senior team due to the rebuild of the team and significant organisational change over the previous few years. This approach was designed specifically to address any concerns from staff and to begin to foster a 'team identity' amongst the newly constituted team of 16 WTE staff. The outcomes of the conversations and surveys are currently being developed into an action plan and will include more team activities to create a sense of belonging and enable staff to understand where they fit in the organisation.

NIPEC previously held Standard accreditation in IIP and in February 2024, we achieved Silver status. All staff were engaged in the assessment process and they will contribute to the advancement of the recommendations thereby ensuring that all team members feel valued and empowered to contribute to the organisation's success.

NIPEC's Health and Social Wellbeing Committee met five times in 2023-24 to provide direction and oversight for wellbeing of staff in NIPEC and develop a programme of activities to support a culture of mutual respect. Organised activities included a Christmas lunch, a Christmas Jumper day with funds raised donated to the Simon Community, a Random act of kindness day and the establishment of a Sunshine Club, an initiative for staff to contribute to

the celebration of birthdays within the team. The Committee also developed a calendar of events for 2024.

NIPEC staff also continued to be supported by the BSO HR Wellbeing Team who promoted a number of online events including Stress Control Classes, 16 Days of Action against Domestic Violence, a Brew Monday & Wellness Toolbox webinar, and a Health & Wellbeing Calendar of dates for 2024.

Staff Turnover

In 2023-24, NIPEC's staff turnover rate was 17.82% which equates to two leavers in total, with one staff member retiring in April 2023 and another leaving in May 2023 for another post. The figure relates to the permanent headcount.

The turnover for 2022-23 was 0%.

Staff Absence

The cumulative sickness and absenteeism rate for the organisation as at the end of March 2024 was 0.41%, a significant improvement from March 2023 when the figure was 3.95%.

Health and Fire Safety

NIPEC 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. The co-ordination of health and fire safety activities is carried out by the Health and Fire Safety Committee which met three times in 2023-24. The work of the Committee is supported by approved Health and Safety at Work and Fire Safety Policies and reports from the membership are a standing item on the Business Team agenda.

During the year, NIPEC focussed our efforts on staff training and ensuring that adequate fire and health and safety practices were put in place in both the communal areas and NIPEC's accommodation in James House, with the help of the Facilities Management Team in James House. An action plan was developed, supported by completion of the Health and Fire Safety Assurance Map, to ensure compliance with all legislation. The action plan was presented to the Audit & Risk Committee in May 2023 for approval and a progress update was reviewed by the Committee in February 2024.

All staff are required to complete the e-learning Fire Safety, Display Screen Equipment, Manual Handling and Health & Safety Awareness programmes and compliance is monitored by Business Team. During 2023-24, all staff completed Fire Warden and Evacuation Chair training and six members completed an Emergency First Aid at Work programme which was facilitated by an external provider. Several requests were also issued to staff to declare if they required individual Personal Emergency Evacuation Plans (PEEPs).

NIPEC also strengthened our fire and health & safety arrangements with the expansion of our SLA with BSO. The aim was to gain access to expert advice and support on health and safety legislation and the new arrangements took effect in 2023-24.

Accountability and Audit Report

Assembly Accountability Disclosure Notes

(Subject to audit)

(i) Losses and Special Payments:

Losses statement	2023-24		2022-23
	Number of Cases	£000	£000
Total number of losses	-	-	-
Total value of losses	-	-	-

Individual losses over £300,000	2023-24		2022-23
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2023-24		2022-23
	Number of Cases	£000	£000
Total number of special payments	-	-	-
Total value of special payments	-	-	-

Special Payments over £300,000	2023-24		2022-23
	Number of Cases	£	£
Compensation payments			
- Clinical Negligence	-	-	-
- Public Liability	-	-	-
- Employers Liability	-	-	-
- Other	-	-	-
Ex-gratia payments	-	-	-
Extra contractual	-	-	-
Special severance payments	-	-	-
Total special payments	-	-	-

Other Payments

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

Accountability Report

Regularity (*Subject to audit*)

NIPEC is resourced through an annual Revenue Resource Limit and is responsible and accountable for all of its activities. In 2023-24, mechanisms were enhanced in order to assure the DoH and the public of the efficient and effective performance of NIPEC in delivering its functions. This included implementation of a new Partnership Agreement which replaced the previous Management Statement Financial Memorandum. The document sets out the strategic control framework within which the organisation is required to operate and was developed in partnership with NIPEC's Sponsor Branch. It was signed by NIPEC's Chair, Chief Executive and by the Permanent Secretary in February 2024 from which date it became operational.

The Code of Accountability for Board Members of HSC Bodies (reviewed October 2022) requires NIPEC Council to be clear on what decisions and information are appropriate to the Council. Council must ensure that Standing Orders, a schedule of decisions reserved to Council and Standing Financial Instructions are in place to ensure compliance with Council's expectations. NIPEC Council reviewed the organisation's Standing Orders in September 2023 with key changes summarised below:

- Removal of the Term "Ex-Officio" due to the Chief Nursing Officer's decision to withdraw membership from the Council;
- Updated reference to the revised Code of Conduct and Code of Accountability which were issued to Council members in October 2022 (previously 2011). This included new/amended wording with specific reference to Gifts and Hospitality, Employment and Appointments for Board members, Social Media, Corporate Responsibility and Remuneration Committees;
- Powers Reserved to NIPEC Council: this section was expanded further to underline specific powers reserved to Council;
- Chief Executive's Role and Delegation to Officers: a Chief Executive scheme of delegation to senior officers was included as an Appendix;
- Council Committees: inclusion of reference to the new Professional & Business Committee. Terms of Reference of the Committee were added as a new Appendix.

NIPEC's Standing Financial Instructions were reviewed and approved by the Audit & Risk Committee in February 2024. The changes primarily reflected the new Codes issued in October 2022, revised wording around the Chief Executive's responsibilities as Accounting Officer, updated wording on Internal/External Audit's responsibilities, DoH financial processes and expectations, and management of procurement and contracts.

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 2023-24 (2022-23: £Nil).

Other Payment

There were no other payments made during the year.

Long Term Expenditure Plans

In December 2023, NIPEC received a correspondence from DoH Finance setting out the future financial position and seeking detailed information on potential reductions in the 2024-25 budget allocation. To inform the planning, we were asked to develop plans for savings based on three scenarios: a flat cash budget, 3% and 5% reduction on the opening 2023-24 allocation. The DoH also sought to understand the impact of an additional 10% reduction scenario across all HSC ALBs.

To inform the return, NIPEC prepared a draft budget outlining all four scenarios and discussed the implications with Sponsor Branch. All four would result in a deficit position from the start of the year, with the possibility of reductions in staff in order to meet the higher amounts of 5% and 10% reductions in the opening allocation. This was partly due to the fact that the 2023-24 allocation had included an overall reduction of £125,000 compared to the 2022-23 financial year. In February 2024, NIPEC's Chief Executive and Head of Corporate Services met with the DoH Finance Director and her team along with Sponsor Branch to review the proposals. To date NIPEC have not received a confirmed allocation for 2024-25.

There is no doubt that even with a flat cash budget allocation, this will present challenges for NIPEC going forward. The biggest impact will be the lack of funds available to use Associate staff, on whom NIPEC is reliant for delivery of our business plan objectives. Without the additional support, there will certainly be challenges in delivering the extensive professional work plan. A previous priority in 2022-23 was the remuneration of NIPEC Council members who give twenty days per annum to support the organisation and are the only group of non-executives in HSC to not receive reimbursement for their time. This had to be postponed in 2022-23 and there is currently no available allocation to proceed with this initiative.

Council have been kept informed of the situation and the matter was discussed at the March 2024 Council meeting when it was agreed to escalate the scoring of two risks – budget and

achievement of objectives – on the Corporate Risk Register. 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: 1 July 2024

Certificates of Chairman and Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 69 – 114), 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: 1 July 2024

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 69 – 114), as prepared in accordance with the above requirements, have been submitted to, and duly approved by, the Council.

Signed: 

Chair

Date: 1 July 2024

Signed: 

Chief Executive

Date: 1 July 2024

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Practice and Educational Council for the year ended 31 March 2024 under the Health and Personal Social Services Act (Northern Ireland) 2002. The financial statements comprise: Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of Northern Ireland Practice and Educational Council's affairs as at 31 March 2024 and of the of Northern Ireland Practice and Educational Council's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services Act (Northern Ireland) 2002 and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

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

fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

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

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accounting 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;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the 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 examine, 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. 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
3 July 2024

Financial Statements

for the Year Ended 31 March 2024

These accounts for the year ended 31 March 2024 have been prepared in accordance with Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2024

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	2024 £	2023 £
Income			
Revenue from contracts with customers	4.1	-	-
Other operating income	4.2	-	-
Deferred income	4.3	-	-
Total operating income		-	-
Expenditure			
Staff costs	3	(1,133,605)	(911,777)
Purchase of goods and services	3	(10,530)	(3,811)
Depreciation, amortisation and impairment charges	3	(5,647)	(23,778)
Provision (expense) / credit	3	(92,293)	182,929
Other expenditure	3	(314,912)	(327,930)
Total operating expenditure		(1,556,987)	(1,084,367)
Net Expenditure		(1,556,987)	(1,084,367)
Finance income	4.2	-	-
Finance expense	3	-	-
Net expenditure for the year		(1,556,987)	(1,084,367)
Adjustment to net expenditure for non cash items		119,140	(137,351)
Net expenditure funded from RRL		(1,437,847)	(1,221,718)
Revenue Resource Limit (RRL)	22.1	1,443,445	1,230,548
Surplus/(Deficit) against RRL		5,598	8,830
OTHER COMPREHENSIVE EXPENDITURE			
	NOTE	2024 £	2023 £
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of property, plant & equipment	5.1/9/5.2/9	-	-
Net gain/(loss) on revaluation of intangibles	6.1/9/6.2/9	-	-
Net gain/(loss) on revaluation of financial instruments	7/9	-	-
Items that may be reclassified to net operating costs:			
Net gain/(loss) on revaluation of investments		-	-
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2024		(1,556,987)	(1,084,367)

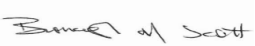
NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of FINANCIAL POSITION as at 31 March 2024

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	2024		2023	
		£	£	£	£
Non Current Assets					
Property, plant and equipment	5.1/5.2	10,688		16,335	
Intangible assets	6.1/6.2	-		-	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
Total Non Current Assets			10,688		16,335
Current Assets					
Assets classified as held for sale	10	-		-	
Inventories	11	-		-	
Trade and other receivables	13	22,252		52,973	
Other current assets	13	13,537		10,865	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	27,927		500	
Total Current Assets			63,716		64,338
Total Assets			74,404		80,673
Current Liabilities					
Trade and other payables	14	(234,161)		(221,724)	
Other liabilities	14	-		-	
Intangible current liabilities	14	-		-	
Financial liabilities	7	-		-	
Provisions	15	(100,345)		(31,782)	
Total Current Liabilities			(334,506)		(253,506)
Total assets less current liabilities			(260,102)		(172,833)
Non Current Liabilities					
Provisions	15	(427,124)		(438,334)	
Other payables > 1 yr	14	-		-	
Financial liabilities	7	-		-	
Total Non Current Liabilities			(427,124)		(438,334)
Total assets less total liabilities			(687,226)		(611,167)
Taxpayers' Equity and other reserves					
Revaluation reserve		53		53	
SoCNE Reserve		(687,279)		(611,220)	
Total equity			(687,226)		(611,167)

The financial statements on pages 71 to 116 were approved by the Council on 1 July 2024 and were signed on its behalf by:

Signed:  (Chair)

Date: 1 July 2024

Signed:  (Chief Executive)

Date: 1 July 2024

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of CASHFLOWS for the year ended 31 March 2024

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	2024 (£)	2023 (£)
Cashflows from operating activities			
Net deficit after interest/Net operating cost		(1,556,987)	(1,084,367)
Adjustments for non cash costs	3	119,140	(137,351)
Decrease / (Increase) in trade and other receivables		28,049	(13,444)
<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		12,437	82,623
<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	(34,940)	(31,782)
Net cash outflow from operating activities		(1,432,301)	(1,184,321)
Cashflows from investing activities			
(Purchase of property, plant & equipment)	5	-	(11,931)
(Purchase of intangible assets)	6	-	-
Proceeds of disposal of property, plant & equipment		-	-
Proceeds on disposal of intangibles		-	-
Proceeds on disposal of assets held for resale		-	-
Net cash outflow from investing activities		-	(11,931)
Cash flows from financing activities			
Grant in aid		1,459,728	1,196,252
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
Net financing		1,459,728	1,196,252
Net (decrease) increase in cash & cash equivalents in the financial year		27,427	-
Cash & cash equivalents at the beginning of the financial year	12	500	500
Cash & cash equivalents at the end of the financial year	12	27,927	500

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

STATEMENT of CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2024

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

	NOTE	SoCNE Reserve £	Revaluation Reserve £	Taxpayers Equity £
Balance at 31 March 2022		(744,905)	53	(744,852)
Changes in Taxpayers Equity 2022-23				
Grant from DoH		1,196,252	-	1,196,252
Transfers between reserves		-	-	-
Comprehensive expenditure for the year		(1,084,367)	-	(1,084,367)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	21,800	-	21,800
Balance at 31 March 2023		(611,220)	53	(611,167)
Changes in Taxpayers Equity 2023-24				
Grant from DoH		1,459,728	-	1,459,728
Transfers between reserves		-	-	-
Comprehensive expenditure for the year		(1,556,987)	-	(1,556,987)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	21,200	-	21,200
Balance at 31 March 2024		(687,279)	53	(687,226)

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF ACCOUNTING POLICIES

1. Authority

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

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

In addition, due to the manner in which NIPEC is funded, the Statement of Financial Position will show a negative position. In line with the FReM, sponsored entities such as 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 2024

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 2023-24 financial year, or in the 2022-23 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 2024

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 2024

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

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

Impairment loss

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1.4 Subsequent expenditure

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

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

1.5 Intangible assets

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

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Recognition

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

Intangible assets acquired separately are initially recognised at fair value.

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

1.6 Non-current assets held for sale

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

Assets classified as held for sale are not depreciated.

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

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

1.7 Inventories

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

1.8 Income

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

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

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

Income is stated net of VAT.

1.9 Grant in aid

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

1.10 Investments

NIPEC does not have any investments.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1.11 Research and Development expenditure

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

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

1.12 Cash and cash equivalents

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

1.13 Leases

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

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

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 2024

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 tablets and personal computers, small items of office furniture and telephones.

Separating lease and service components

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

NIPEC as lessee

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

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

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

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

Subsequent measurement

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

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

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

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

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

Depreciation

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

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

Leased assets under construction must also be depreciated.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NIPEC as lessor

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

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

The NIPEC will classify subleases as follows:

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

1.14 Private Finance Initiative (PFI) transactions

NIPEC has had no PFI transactions during the year.

1.15 Financial instruments

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

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

Financial assets

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

Financial assets are classified into the following categories:

- financial assets at fair value through Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets; and
- loans and receivables.

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

Financial liabilities

Financial liabilities are recognised on the Statement of Financial Position when NIPEC becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received.

Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired. Financial liabilities are initially recognised at fair value.

Financial risk management

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

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 there is low exposure to interest rate fluctuations.

Credit risk

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

Liquidity risk

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

1.16 Provisions

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

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

1.17 Contingent liabilities/assets

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

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

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

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

1.18 Employee benefits

Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been determined using individual's salary costs applied to their unused leave

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

balances determined from a report of the unused annual leave balance as at 31 March 2024.

It is not anticipated that the level of unused leave will vary significantly from year to year. Untaken flexi leave is estimated to be immaterial to NIPEC and has not been included.

Retirement benefit costs

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

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

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

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

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2023-24 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

1.19 Value Added Tax

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1.20 Third party assets

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

1.21 Government Grants

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

1.22 Losses and Special Payments

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

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

1.23 Charitable Trust Account Consolidation

NIPEC held no charitable trust accounts at 31 March 2024 or 31 March 2023.

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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

IFRS 17 Insurance Contracts:

IFRS 17 replaces the previous standard on insurance contracts, IFRS 4. The standard will be adapted for the central government context and updates made to the 2024-25 FReM, with an implementation date of 1 April 2025 (with limited options for early adoption).

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

NOTE 3 - EXPENDITURE

	2024 £	2023 £
Staff costs: ¹		
Wages and salaries	884,243	718,757
Social security costs	89,683	69,727
Other pension costs	159,679	123,293
Supplies and services – general	10,530	3,811
Recharges from other HSC organisations	115,162	107,059
Establishment	76,056	48,508
Transport	-	-
Premises	92,387	74,896
Rentals under operating leases	(1,000)	55,493
Interest charges	-	-
Miscellaneous	11,107	20,174
Total Operating Expenses	1,437,847	1,221,718
Non cash items		
Depreciation	5,647	8,094
Amortisation	-	1,307
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)	-	-
Result on disposal of intangibles	-	-
Increase in provisions (provision provided for in year less any release)	92,293	(182,929)
Cost of borrowing provisions (unwinding of discount on provisions)	-	-
Auditors remuneration	21,200	21,800
Total non cash items	119,140	(137,351)
Total	1,556,987	1,084,367

¹ Further detailed analysis of staff costs is located in the Staff Report on pages 46 to 60.

During the year NIPEC purchased no non audit services from its external auditors (NIAO) (2022-23: £Nil).

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 4 - INCOME

4.1 Revenue from Contracts with Customers

NIPEC had no revenue from contracts with customers in 2023-24 and 2022-23.

4.2 Other Operating Income

	2024 £	2023 £
Other income from non-patient services	-	-
Seconded staff	-	-
Charitable and other contributions to expenditure	-	-
Donations / Government grant / Lottery funding for non current assets	-	-
Profit on disposal of land	-	-
FTC interest receivable	-	-
Interest receivable	-	-
Total Income	-	-

4.3 Deferred income

NIPEC had no deferred income in 2023-24 and 2022-23.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5 – PROPERTY, PLANT AND EQUIPMENT

NOTE 5.1 - Property, plant & equipment - year ended 31 March 2024

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
Cost or Valuation									
At 1 April 2023	-	-	-	-	-	-	47,074	-	47,074
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
*Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(13,036)	-	(13,036)
At 31 March 2024	-	-	-	-	-	-	34,038	-	34,038

Depreciation

At 1 April 2023	-	-	-	-	-	-	30,739	-	30,739
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
*Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(13,036)	-	(13,036)
Provided during the year	-	-	-	-	-	-	5,647	-	5,647
At 31 March 2024	-	-	-	-	-	-	23,350	-	23,350

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5.1 - (continued) Property, plant & equipment- year ended 31 March 2024

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
Carrying Amount									
At 31 March 2024	-	-	-	-	-	-	10,688	-	10,688
At 31 March 2023	-	-	-	-	-	-	16,335	-	16,335
Asset financing									
Owned	-	-	-	-	-	-	10,688	-	10,688
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2024	-	-	-	-	-	-	10,688	-	10,688

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 (2022-23: £Nil)

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

	2024	2023
	£	£
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5.2 - 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 (£)
Cost or Valuation									
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)
At 31 March 2023	-	-	-	-	-	-	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
At 31 March 2023	-	-	-	-	-	-	30,739	-	30,739

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5.2 - (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 (£)
Carrying Amount At 31 March 2023	-	-	-	-	-	-	16,335	-	16,335
At 1 April 2022	-	-	-	-	-	-	12,500	-	12,500

Asset financing

Owned	-	-	-	-	-	-	16,335	-	16,335
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount At 31 March 2023	-	-	-	-	-	-	16,335	-	16,335

Asset financing

Owned	-	-	-	-	-	-	12,500	-	12,500
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount At 1 April 2022	-	-	-	-	-	-	12,500	-	12,500

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6 – INTANGIBLE ASSETS

NOTE 6.1 - Intangible assets - year ended 31 March 2024

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

Amortisation

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6.1 - (continued) Intangible assets - year ended 31 March 2024

	Software Licenses	Information Technology	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total (£)
Carrying Amount									
At 31 March 2024	-	-	-	-	-	-	-	-	-
At 31 March 2023	-	-	-	-	-	-	-	-	-
Asset financing									
Owned	-	-	-	-	-	-	-	-	-
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2024	-	-	-	-	-	-	-	-	-

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:

	2024	2023
	£	£
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6.2 - 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 (£)
Cost or Valuation									
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 2024

NOTE 6.2 - (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 (£)
Carrying Amount At 31 March 2023	-	-	-	-	-	-	-	-	-
At 1 April 2022	-	15,682	-	-	-	-	-	-	15,682

Asset financing

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

Asset financing

Owned	-	15,682	-	-	-	-	-	-	15,682
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount At 1 April 2022	-	15,682	-	-	-	-	-	-	15,682

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024 or 31 March 2023.

NOTE 9 - IMPAIRMENTS

	2024			
	Property, plant & equipment £	Intangibles £	Financial assets £	Total £
Total value of impairments for the financial year	-	-	-	-
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	-	-	-	-
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	-	-	-	-
	2023			
	Property, plant & equipment £	Intangibles £	Financial assets £	Total £
Total value of impairments for the financial year	-	14,377	-	14,377
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	-	-	-	-
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	-	14,377	-	14,377

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 10 - ASSETS CLASSIFIED AS HELD FOR SALE

NIPEC did not hold any assets classified as held for sale at either 31 March 2024 or 31 March 2023.

NOTE 11 - INVENTORIES

NIPEC did not hold any goods for resale at either 31 March 2024 or 31 March 2023.

NOTE 12 - CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Balance at 1 April	500	500
Net change in cash and cash equivalents	27,427	-
Balance at 31 March	27,927	500

The following balances at 31 March were held at	2024	2023
	£	£
Commercial Banks and cash in hand	27,927	500
Balance as at 31 March	27,927	500

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 13 - TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2024	2023
	£	£
Amounts falling due within one year		
Trade receivables	22,162	29,002
Deposits and advances	90	23,971
VAT receivable	-	-
Other receivables – not relating to fixed assets	-	-
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
Trade and other receivables	22,252	52,973
Prepayments	13,537	10,865
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
Other current assets	13,537	10,865
Carbon reduction commitment	-	-
Intangible current assets	-	-
Amounts falling due after more than one year		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
Trade and other receivables	-	-
Prepayments and accrued income	-	-
Other current assets falling due after more than one year	-	-
TOTAL TRADE AND OTHER RECEIVABLES	22,252	52,973
TOTAL OTHER CURRENT ASSETS	13,537	10,865
TOTAL INTANGIBLE CURRENT ASSETS	-	-
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	35,789	63,838

The balances are net of a provision for bad debts of £Nil (2022-23: £Nil).

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 14 - TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2024 £	2023 £
Amounts falling due within one year		
Other taxation and social security	64,444	49,096
Bank overdraft	-	-
VAT payable	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	-	-
Trade revenue payables	-	-
Payroll payables	75,313	40,776
BSO payables	-	-
Other payables	-	-
Accruals and deferred income	94,404	131,852
Accruals and deferred income – relating to property, plant and equipment	-	-
Accruals and deferred income – relating to intangibles	-	-
Deferred income	-	-
Trade and other payables	234,161	221,724
Current part of finance leases	-	-
Current part of long term loans	-	-
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	-	-
Other current liabilities	-	-
Carbon reduction commitment	-	-
Intangible current liabilities	-	-
Total payables falling due within one year	234,161	221,724
Amounts falling due after more than one year		
Other payables, accruals and deferred income	-	-
Trade and other payables	-	-
Clinical Negligence payables	-	-
Finance leases	-	-
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	-	-
Long term loans	-	-
Total non current other payables	-	-
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	234,161	221,724

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 - PROVISIONS

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

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

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

NOTE 15 (continued) - PROVISIONS

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

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

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

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

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

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 (continued) - PROVISIONS

Name	£	£	£	£	£	£
Balance at 1 April 2022	-	-	-	-	684,827	684,827
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)	-	-	-	-	-	-
At 31 March 2023	-	-	-	-	470,116	470,116

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

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	CSR Restructuring £	Other £	2023 £
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
At 31 March 2023	-	-	-	-	470,116	470,116

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

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 2024

NOTE 16 - CAPITAL COMMITMENTS

NIPEC had no capital commitments at either 31 March 2024 or 31 March 2023.

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.

17.2 Finance Leases

NIPEC had no finance leases at either 31 March 2024 or 31 March 2023.

17.3 Operating Leases

NIPEC did not issue any operating leases at either 31 March 2024 or 31 March 2023.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024 or 31 March 2023.

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 2024 or 31 March 2023.

NOTE 19 - CONTINGENT LIABILITIES

NIPEC did not have any quantifiable contingent liabilities at either 31 March 2024 or 31 March 2023.

Unquantifiable Contingent Liabilities

Employment Tribunals

HSC are aware of employment tribunal cases being lodged by Trade Unions on behalf of a number of their members. A single test case is underway. However, based on information received to date it has not been possible to establish whether the HSC has a liability in this regard, or if so, what any quantum would be. This matter will be kept under close review as the case progresses during 2024-25.

Public Sector Pensions - Injury to Feelings Claims

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

NOTE 19.1 - FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

NIPEC did not have any financial guarantees, indemnities and letters of comfort at 31 March 2024 or 31 March 2023.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024 or 31 March 2023 belonging to third parties.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 22 - Financial Performance Targets

22.1 Revenue Resource Limit

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

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

Following the implementation of review of Financial Process, the format of Financial Performance Targets has changed since 2022-23 as the Department has introduced budget control limits for depreciation, impairments, and provisions, which an Arm's Length Body cannot exceed. In 2023-24 NIPEC has remained within the budget control limit it was issued. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL. As a result of non-cash adjustments, Profit/Loss on disposal of assets is excluded from Note 22.1 from 2022-23.

The Revenue Resource Limit for NIPEC is calculated as follows:

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 22.1 - Financial Performance Targets

	2024	2023
	£	£
Revenue Resource Limit (RRL)		
RRL Allocated From:		
DoH (SPPG)		-
DoH (Other)	1,443,445	1,230,548
PHA	-	-
Other - SUMDE & NIMDTA	-	-
Total	1,443,445	1,230,548
Less RRL Issued To:		
RRL Issued	-	-
RRL to be Accounted For	1,443,445	1,230,548
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	1,556,987	1,084,367
Adjustments		
Capital Grants	-	-
Research and Development under ESA10	-	-
Depreciation/Amortisation	(5,647)	(9,401)
Impairments	-	(14,377)
Notional Charges	(21,200)	(21,800)
Movements in Provisions	(92,293)	182,929
PPE Stock Adjustment	-	-
PFI and other service concession arrangements/IFRIC	-	-
Profit/(loss) on disposal of fixed asset	-	-
Other (Specify)	-	-
Total Adjustments	(119,140)	137,351
Net Expenditure Funded from RRL	1,437,847	1,221,718
Surplus/(Deficit) against RRL	5,598	8,830
Break Even cumulative position (opening)	166,626	157,796
Break Even cumulative position (closing)	172,224	166,626

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.

	2024	2023
	%	%
Surplus/ (Deficit) as a Percentage of RRL	0.39	0.72
Break Even cumulative position as % of RRL	11.93	13.54

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22.2 Capital Resource Limit (CRL)

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

The Capital Resource Limit for NIPEC is calculated as follows:

	2024	2023
Capital Resource Limit (CRL)		
CRL Allocated From:		
PHA	-	-
Department of Health - Other	-	11,931
Total CRL Received	-	11,931
Total CRL Issued To:		
Total CRL Issued	-	-
Net CRL Position	-	11,931
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	-	11,931
Adjustments to remove items not funded via CRL		
Charitable trust fund capital expenditure	-	-
PFI and other service concession arrangements	-	-
Net book value of disposals	-	-
Adjustments to add items not capitalised in accounts but funded via CRL		
Adjustment for R&D under ESA10	-	-
Capital grants for R&D	-	-
Capital grants for GP scheme	-	-
Net Expenditure Funded from CRL	=	<u>11,931</u>
Surplus/(Deficit) against CRL	-	-

NOTE 23 - POST BALANCE SHEET EVENTS

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

DATE OF AUTHORISED ISSUE

The Accounting Officer authorised these financial statements for issue on 3 July 2024.

APPENDICES

Appendix 1

Glossary

Abbreviations

Full Wording

ALB	Arm's Length Body
AHP	Allied Health Professional
BSO	Business Services Organisation
CETV	Cash Equivalent Transfer Value
CFPS	Counter Fraud and Probity Services
CNO	Chief Nursing Officer
CRL	Capital Resource Limit
DoF	Department of Finance
DoH	Department of Health
DPO	Data Protection Officer
ECG	Education Commissioning Group
ECNI	Equality Commission for Northern Ireland
EDoN	Executive Director of Nursing
FReM	Financial Reporting Manual
HR	Human Resources
HSC	Health and Social Care
ICT	Information & Communication Technology
IIP	Investors in People
ITS	Information Technology Services
JD	Job Description
KPIs	Key Performance Indicators
NDPB	Non-Departmental Public Body
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
NICON	Northern Ireland Confederation of Health & Social Care
NIPEC	Northern Ireland Practice and Education Council for Nursing and Midwifery
NMAHP	Nursing Midwifery and Allied Health Professionals

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

Appendix 2

Membership of NIPEC Council and Committees

The membership of NIPEC's Council consists of NIPEC's Chair, Chief Executive and 13 non-executive members. In total there are nine Professional Members and six Lay Members.

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

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

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



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



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



Amit Bhagwat
Lay Member of Council
Member of Audit & Risk Committee



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



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



Karen Diamond
Lay Member of Council
Member of Remuneration Committee



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



Linda Kelly
Chief Executive



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



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



Emma McIlveen
Lay Member of Council
Member of Remuneration Committee



Sharon McRoberts
Professional Member of Council
Member of Remuneration Committee



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



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



Janine Stockdale

Professional Member of Council

Member of Professional & Business Committee

Thank you for reading our Annual and Accounts Report

Further copies of the Annual Report and Accounts for 2023-24 can be downloaded from our website: <https://nipec.hscni.net/>

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

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