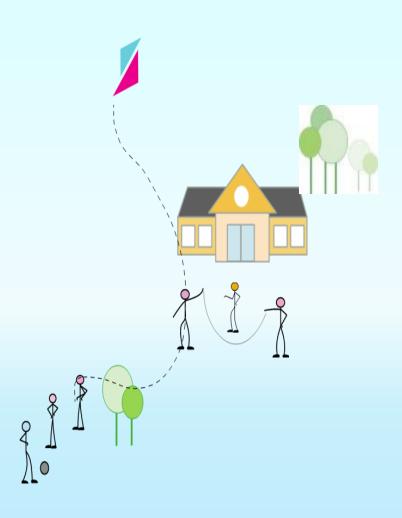


Promoting Teacher Professionalism

# ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024



# General Teaching Council for Northern Ireland Annual Report

and

#### **Accounts**

For the year ended 31 March 2024

Laid before the Northern Ireland Assembly in accordance with paragraph 12 of Schedule 1 to the Education (Northern Ireland) Order 1998 by the Department of Education

on

12 March 2025

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This publication is also available on our website at https://www.gtcni.org.uk

#### About GTCNI

The General Teaching Council for Northern Ireland (GTCNI) has been promoting teacher professionalism in Northern Ireland for over 20 years.

As the professional body for teachers in Northern Ireland we are dedicated to enhancing the status of teaching and promoting the highest standards of professional conduct and practice.

GTCNI was established by the Education (Northern Ireland) Order 1998 which, along with subsequent legislation, set out GTCNI's statutory remit to:

- Establish and maintain a register of teachers.
- Approve qualifications for the purposes of registration.
- Regulate the teaching profession.
- Provide advice to the Department of Education and employing authorities on:
  - Registration.
  - Training, career development and performance management of teachers.
  - Standard of conduct for teachers.

Our small, dedicated team deliver professional registration services to over 27,000 teachers annually – and assesses over 1,000 new applications – to help maintain public confidence and trust in the profession.

We are funded by teacher subscription fees, at a level that has remained unchanged for over 20 years, and, therefore, have a clear line of accountability to teachers on how we spend their money.

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	Abbreviations and Terms Used
ALB	Arm's Length Body
AME	Annually Managed Expenditure
ARAC	Audit and Risk Assurance Committee
C&AG	Comptroller and Auditor General
CARE	Career Averaged Re-evaluated Earnings
CEO	Chief Executive Officer
CETV	Cash-Equivalent Transfer Value
CPD	Construction and Procurement Delivery
СРІ	Consumer Price Index
CRR	Corporate Risk Register
DAS	Deduct At Source
DE	Department of Education Northern Ireland
DEL	Delegated Expenditure Limit
DoF	Department of Finance
FReM	Financial Reporting Manual
GDPR	General Data Protection Regulation
GTCNI	General Teaching Council for Northern Ireland
HMRC	His Majesty's Revenue and Customs
HR	Human Resources
IAS	International Accounting Standard
IFRS	International Financial Reporting Standard
IT or ICT	Information Technology / Information Computer Technology
LPS	Land and Property Services
NDPB	Non-Departmental Public Body
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
NICS	Northern Ireland Civil Service
NILGOSC	Northern Ireland Local Government Officers Superannuation Committee
NISTR	Northern Ireland Substitute Teacher Register
PfG	Programme for Government
RoFP	Review of Financial Process
UK	United Kingdom
VAT	Value Added Tax
VGS	Voluntary Grammar School

# 1. Performance Report

#### Performance Overview

This overview section outlines GTCNI's purpose, key objectives, and risks to the achievement of its objectives, and how the organisation performed during the year.

# Foreword by the Interim Chief Executive Officer / Registrar

The General Teaching Council for Northern Ireland (GTCNI), as an arm's-length body (ALB) accountable to the Department of Education (DE), is the statutory, professional and regulatory body for the teaching profession in Northern Ireland established by the Education (Northern Ireland) Order 1998, as amended by the 2003 and 2006 Education (NI) Orders. Its core responsibilities set by the Order are to enhance the status of teaching and to promote the highest standards of professional conduct and practice. Following the Education Minister's decision to stand GTCNI's Council down with immediate effect on 13 December 2021, GTCNI remains operational to deliver on its statutory functions under the above Orders.

This Annual Report focuses on GTCNI's performance in 2023-24 and key achievements include:

- the new Teacher Registration System launched on 6 April 2023 and is fully embedded delivering greater efficiency in the processing and registration of applicants as well as in renewals processes. New system capabilities are delivering enhanced management information and analysis to inform decision-making, both internally and with key stakeholders;
- maintaining an annual programme of teacher registration with over 27,000 teachers registered;
- as part of the Learning Leaders Oversight Group, progressing development of new "leadership competences" in support of Learning Leaders, a policy aimed at improving teacher professional learning in NI; and
- working collaboratively with education stakeholders in NI and the teaching councils, or equivalents, in England, Scotland, Wales and Ireland to the benefit of the teaching profession.

Following on from an initial and second public consultation in April 2023 on what should replace GTCNI, DE has developed high-level proposals for a replacement body; and in early 2024 shared these with the entire NI teaching workforce, asking for teachers' final views ahead of seeking Ministerial and Executive approval to begin legislative drafting.

Whilst this process is ongoing, there continues to be a legal requirement under the Education (Northern Ireland) Orders to provide assurance to the primary and post-primary education sectors of the appropriate qualification and successful registration of the current and newly qualified teaching population of both Northern Ireland and any teacher applicants from outside Northern Ireland, totalling in excess of 27,000 teachers. To this end, GTCNI remains operational, in the absence of a Board and standing committees, with governance and oversight provided directly by DE officials since 2021.

The Special Measures put in place by the DE Permanent Secretary, in November 2019, following a protracted period of organisational under-performance and sustained internal division within GTCNI's leadership Council, were subsumed into these oversight governance arrangements. As of 19 December 2024, with the progress made by GTCNI in addressing numerous governance, staffing and operational challenges since 2022, these Special Measures have been ended.

On behalf of GTCNI, I wish to thank all our stakeholders for their continued support, encouragement and cooperation. I am also very grateful for the dedication, assistance and support provided by all GTCNI staff throughout the year.

lan Gallagher

In Sallyw.

**Interim Chief Executive Officer/Registrar** 

Date: 24 February 2025

#### GTCNI's Purpose, Objectives and Strategy

The Department of Education (DE), responsible for setting policy and strategy and the central administration of education and related services in Northern Ireland, has a wide complex range of functions, including being responsible and accountable for the quality of education in grant-aided schools, and leading on the delivery of the Executive's Children and Young People's Strategy and its Childcare Strategy. The Department is supported in delivering its functions by a range of Arm's Length Bodies (ALBs), each of which is accountable to the Department.

The General Teaching Council for Northern Ireland (GTCNI), as one such ALB, is the statutory, professional and regulatory body for the teaching profession in Northern Ireland established by the Education (Northern Ireland) Order 1998, as amended by the 2003 and 2006 Education (NI) Orders.

GTCNI's responsibilities and purpose is to work in collaboration with the teaching profession and key stakeholders across the education sector in Northern Ireland as an independent and respected professional body representing teachers by:

- establishment and maintenance of a register of teachers to support the registration of all teachers in grant-aided schools;
- the approval of qualifications for the purposes of registration;
- ensuring that everyone wishing to teach in Northern Ireland schools is appropriately qualified, registered and regulated;
- advocating the highest standards of professional conduct and practice;
- the provision of advice to DE and employing authorities on all matters relating to teaching including the standards of entry to the profession; the training, career development and performance management of teachers and standards of teaching and teachers' conduct;
- promoting career-long professional development and providing government and employing authorities with recommendations for enhancing teachers' career-long professional development; and
- being an authoritative voice on behalf of the profession.

GTCNI's strategy, reflected in its Corporate and annual Business Plans, continue to be developed to align with DE, responsible for policy, strategy and central administration of education and related services in NI, as set out in Every CHILD - the Department's Corporate Plan for the period 2023-28 to underpin its Vision of "Every child and young person is happy, learning and succeeding". Under its current operating model, GTCNI's approved Corporate Plan 2020-2023 has been extended and continues to articulate a number of key Corporate Strategic

Objectives, providing a framework for the development and delivery of GTCNI's annual business plans. The key strategic objectives continue to be:



In 2023-24, GTCNI annual business plan objectives, represented by 12 actions, were in support of DE's Strategic Priority of "<u>DELIVERING</u> an effective, child-first, collaborative and high-quality education system" and specifically to: "ddeliver a highly skilled, motivated and high-functioning education workforce, which is provided with adequate support and training to enable it to meet the needs of every learner and stakeholder it serves".

Progress against these was a clear indicator of the effective relationships between GTCNI and its key stakeholders, including DE, the Education Authority and other ALBs, and other organisations and individuals in the wider education sector, all ultimately supporting the ongoing delivery of high-quality education and related support and services for our children and young people. This has been delivered against the backdrop of ongoing uncertainty on the future of GTCNI, with DE continuing in its oversight role to ensure GTCNI maintains its core statutory functions of teacher registration. Performance against the business plan for 2023-24 is discussed in greater detail in Performance Analysis on Page 10.

#### **Key Activities**

GTCNI is ultimately accountable, through DE, to the Minister, and, hence, to the NI Assembly for the effective delivery of its commitments and goals and for the effective use of the public funds for which it is responsible. The Interim Chief Executive Officer (CEO) is the administrative head of the organisation and the Accounting Officer.

#### Key activities include:

All new teacher and teaching graduates' registration applications assessments and approvals;

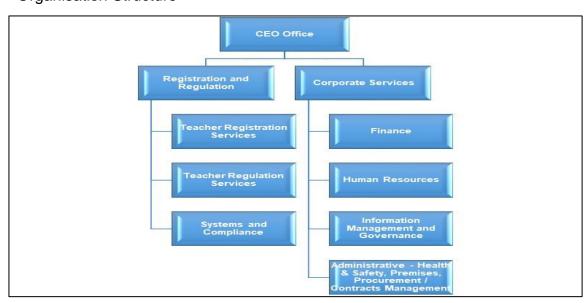
- Annual teacher registrations renewal processes;
- Regulatory (within remit) activities;
- Learning Leaders support;
- Approval of qualifications; and
- Statistical and other management reports to support strategic planning and decision-making in DE and its ALBs.

The key activities of GTCNI, which enable it to address its statutory responsibilities, are supported by a clearly defined structure which operates at every level of the organisation.

GTCNI, as a small organisation, is arranged along functional lines, and managed by the Interim CEO, who has been delegated responsibility as the Registrar and Accounting Officer by the Education Minister.

In support of its core legislative functions, the organisation is split into key business areas, with corporate services supporting the delivery of statutory registration and regulation services and Interim CEO office responsibilities. The information management and governance function also includes the data protection officer role, with data protection functionality having a clear reporting line directly to the Accounting Officer.

#### Organisation Structure



# **Summary Organisation Performance**

2023-24 was another challenging year for GTCNI. GTCNI ended the year with a net deficit after taxation of £64,616. Teacher registration fee income increased by a modest 1.8% (2022-23: 1.7%), whilst overall operating expenditure increased by 1.1% (2022-23: +50%) as core substantive staffing vacancies were converted from agency to a fixed term contract basis. Some significant outcomes were achieved in 2023-24 and are highlighted here.

The new Teacher Registration system was launched on 6 April 2023 and GTCNI has now seen a full cycle of all significant renewals processes, the on-boarding of NI graduates and the completion of a significant number of self-serve applications and renewals through the web-based user portal. There is no longer any requirement for paper-based applications and payment systems are also fully digitised. The Schools Portal has achieved higher functionality for individual schools in ensuring prospective teacher employees are registered as required and in maintaining up to-date records of both employment and taught subjects. Integration processes with the Northern Ireland Supply Teacher Register (NISTR) have also been embedded, allowing independent NISTR checks before any temporary teacher deployment.

During 2023-24, staff continued its hybrid working arrangement: part office-based, part remote working. Day-to-day operations continued and staff successfully completed the in-year registration programme, including for all newly qualified teacher applicants. Sickness levels, excluding long term sickness, averaged 3.53 days (2022-23: 3.81 days). Sickness levels, including long term sickness, averaged 17.63 days (2022-23: 17.43) based on two long term absences. The commitment and flexibility shown by all staff in maintaining operations in very challenging circumstances is recognised and appreciated, as was the support offered by DE's Sponsor Team.

Legislative weaknesses in GTCNI's regulatory powers continue to prevent GTCNI from fulfilling a full statutory responsibility to deliver professional regulation in an effective manner reflecting established standards in public and human rights law. That said, GTCNI continues to conduct its regulatory processes as far as is possible under the present legal framework and exercises due diligence to minimise public risk and to safeguard children and young people, working collaboratively with DE and other stakeholders.

GTCNI continued to promote the importance of teachers' professional learning through working collaboratively with DE and other stakeholders in the development of 'Learning Leaders: A Strategy for Teacher Professional Learning'. GTCNI representatives will continue to participate in DE working

groups taking forward other areas of work under the Learning Leaders Strategy and on the Learning Leaders Oversight Group.

The internal audit assurance position in 2023-24 is an overall "Limited" assurance rating defined as there being significant weaknesses within the governance, risk management and control framework which if not addressed could lead to objectives not being achieved. This "Limited" assurance rating is an improvement on the 2022-23 overall "Unacceptable" opinion, and reflects the significant progress made in 2023-24. GTCNI has addressed a significant number of outstanding historical audit recommendations and has achieved a number of satisfactory internal audit opinions in 2023-24. However, although now out of Special Measures, the absence of a normal NDPB Board and Standing Committees, with oversight and governance in the interim being provided by DE, means that an overall "Limited" assurance rating is the highest GTCNI can currently achieve.

#### Governance and Accountability Overview

GTCNI is an ALB accountable to DE. The designated Accounting Officer is GTCNI's Interim CEO, who, led by the Management Statement and Financial Memorandum (MSFM) arrangement with DE, is required to ensure that effective systems of internal control are in place and adhered to, and that GTCNI complies with all relevant legislation and codes.

GTCNI's responsibilities are set out in the Education (Northern Ireland) Order 1988 and subsequent 2003 and 2006 Education (NI) Orders.

The Governance Statement on pages 27 to 35 addresses governance and assurance issues relating to the management of expenditure and the discharge of responsibilities during the 2023-24 financial year to support the achievement of GTCNI's objectives. This is in accordance with the responsibilities assigned to the Accounting Officer in 'Managing Public Money (Northern Ireland)' and the principles of 'the Corporate Governance in Central Government Departments; Code of Good Practice 2013', in so far as they relate to GTCNI. In his governance statement, the Interim CEO has provided assurance to the Northern Ireland Assembly and to Northern Ireland's teaching profession that the overall "Limited" internal audit assurance rating of GTCNI's systems, governance and accountability remains a priority.

#### Key Risks and Issues

GTCNI's primary function is the delivery of a legislatively compliant teacher registration service in support of DE's achievement of its educational and youth objectives and this involves varying degrees of risk. It is the task of management

to mitigate or address these risks to maximise the likelihood of achieving its objectives. The resources available for doing so are finite and so the aim is to achieve an optimum response to risk, prioritised in accordance with the evaluation of risk.

GTCNI's Risk Management Framework forms part of GTCNI's corporate governance arrangements which facilitate compliance with public sector corporate governance best practice and takes cognisance of recent changes in GTCNI's governance arrangements, with the Minister's decision to dissolve the Council and seek consultation on a new structure for the delivery of GTCNI's core services and the governance arrangements put in place with DE in the interim.

New risks are added to the Corporate Risk Register as soon as they are identified and approved by DE and the improvement actions and risk indicators of each risk are monitored on a regular basis.

#### Key Risks in 2023-24

During 2023-24, GTCNI continued to work with its Sponsor Department (DE) under its interim governance arrangements to address the following:

- operation of GTCNI and functioning of its Governance Framework and delivery of its Annual Business Plan, and
- historic weaknesses in Information Management & Governance within GTCNI.

These issues are addressed in greater detail in GTCNI's Governance Statement.

#### Future Issues which may impact on GTCNI's Performance

The year ahead will present a variety of significant challenges against a backdrop of global political uncertainty and the impact of higher inflation driven by the cost-of-living crisis emanating post-Covid and global events. Aside from the certainty of working within a constrained budget, the extent and impact of other key challenges in the coming year(s) is somewhat uncertain and will be dependent upon:

- the continued operation of the devolved political institutions, with the NI Assembly;
- the draft 2024-27 Programme for Government (PfG). The draft Framework, comprising three Mission statements, supported by nine strategic priorities, aims to set a clear direction of travel for the NI Executive and provide a vision for the future of all citizens. Relevant to DE and its NDPBs are a number of priorities including supporting the

development of our children to give every child the best start in life and better support for children and young people with special educational needs to enable all our children and young people to grow up in a supportive society and achieve their potential, with all children and young people being able to access and remain in ahigh-quality education system and be equipped with skills to make the best life choices. Supporting DE in delivering an effective, child-focused, collaborative, high-quality education system and an efficient education system which works in partnership to meet the needs of children and young people are core to GTCNI's mission of providing an appropriately registered highly-skilled educator workforce, and

- the vision and direction of the Minister of Education.

#### Going Concern

GTCNI believes that it is appropriate to prepare the financial statements on a going concern basis. At the date of signing this Annual Report and Accounts, there is a reasonable expectation that GTCNI will continue in operational existence for at least the next 12 months. Following a DE public consultation, subsequent additional engagement with key stakeholders, and engagement with the teaching profession, DE officials are continuing to progress a GTCNI Replacement Bill. Once Ministerial approval is provided on the final shape of a new Bill, it will then require a public consultation and NI Executive approval prior to its introduction to the NI Assembly, however DE remains committed to progressing this at the earliest possible opportunity. The funding arrangements for GTCNI remain unchanged and the annual teacher registration fee will continue to be charged until such times as the current body is replaced. This arrangement continues to guarantee the financial viability of the organisation in the short term.

#### 2023-24 Performance Summary

GTCNI's 2023-24 Business Plan set out 12 actions to deliver on its strategic priorities. Of the 12 actions, 9 were fully achieved, 1 was substantially achieved, 1 was likely to be achieved but with some delay and 1 was not achieved. These are outlined in more detail in the Performance Analysis section below.

Year-end Status of Business Plan Actions	Number	%
Achieved	10	75%
Substantially Achieved	1	8.33%
Likely to be Achieved but with some delay	1	8.33%
Not Achieved	1	8.33%
Total	12	100%

# 2. Performance Analysis

#### Overview

The purpose of this analysis section is to outline GTCNI's performance against targets, corporate goals and commitments.

# Performance Management Arrangements

GTCNI's 2023-24 Business Plan was drafted by senior management, agreed by the Accounting Officer / Interim Chief Executive Officer and submitted to DE for comment and approval. Throughout the year, officials monitored progress against the 12 actions that GTCNI undertook to deliver on its strategic priorities and reported quarterly to SMT and DE.

#### Analysis of Performance against Targets

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE		
appro and e	In support of DE's Strategic Priority / desired outcome(s) of a sustainable education system which is appropriately resourced, works in partnership, invests in its workforce and is committed to excellence and equity. By 2028 we aspire to:  Deliver a highly skilled, motivated and high-functioning education workforce, which is provided with adequate support and training to enable it to meet the needs of every learner and stakeholder it serves  D1 Deliver a prioritised capital works programme within budget by March 2024.  Provide an Achieved. Registration System programme within System meeting user needs and expectations.					
D2	Continue new Teacher Registration system post-implementation roll-out and enhancements to September 2023.	Better customer service and increased efficiency in processing and registering applicants. Provision of enhanced management information and analyses to inform decision-making, both internally and	Achieved.	New Teacher Registration System now fully embedded. Final GTCNI RRSS Project Board was held on 27 September 2023. Project has closed and lessons learned shared with DE's ICT Programme Board. System has been transferred to business-as-usual activities. Evidenced by timely communications with applicants and reduction in queries /		

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
<b>D2</b>		with key stakeholders.  Improved customer service and reduction in queries / complaints DE regarding time taken to process and register applicants.		complaints from applicants to both GTCNI and DE compared with previous years.
D3	Review website with a view to upgrading to maintain full compliance with legislative requirements including GDPR and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 by March 2024.	Users able to access our website and Teacher Registration portals using webbased or mobile devices in a variety of accessibility formats in compliance with both UK GDPR and Accessibility Regulations.	Likely to be achieved but with some delay.	Some updates made to the website, including basic upgrading to remain WCAG compliant. Links to new Teacher Registration System via teacher / school portals added to website. End of Life (EOL) issues with ITAssist Linux server on which GTCNI's website is hosted and a requirement to upgrade by 30 June 2024 identified in late 2023-24 took precedence. Work is ongoing in 2024-25.
D4	Demonstrate effective governance across the organisation with a focus on adhering to the Management Statement and Financial Memorandum and	Information Management & Governance, including handling of personal data, in GTCNI is compliant with legislation and best practice to minimise risk of	Substantially Achieved. electronic records are yet to be reviewed to ensure they are compliant with GTCNI's	Following DE business case approval, an IM&G officer appointed in late 2023-24 via an employment agency to lead this work. Fol and Data Subject Access requests have been responded to in accordance with prescribed timelines.

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
	all other governance arrangements during 2023-24.	personal data breaches.  Fol and Data Subject Access requests are responded to in accordance with prescribed timelines.  Key issues cited in DE review of IM&G and internal audit findings are addressed.	data retention policy	Key issues cited in DE review of IM&G and internal audit findings continue to be addressed (with over half of the outstanding recommendations completed in 2023-24) and a timeframe for completion agreed with Internal Audit. Confidential disposal of physical personal data exercise completed as part of larger exercise to clear third-floor accommodation in Albany House.
D5	Support DE's Learning Leaders (LL) awareness raising / communication programme (LL Communication Plan), and its consultation on a proposed LL framework for Teacher Professional Learning in 2023- 24, participating in Learning Leaders Oversight Group as well as the Communication and Engagement Sub- group, working collaboratively to shape / deliver	Completion of successful work programme in line with DE and LL Oversight Group and Communication and Engagement Sub-group objectives, leading to tangible progress within the profession and schools' sector on LL delivery with positive feedback.	Achieved.	GTCNI attended meetings of LL Oversight Group and Communication and Engagement Subgroup and contributed to work programme in line with DE and Group objectives.

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
	outworking of this policy.			
D6	Use Education and Training Inspectorate desktop research findings on UK and Rol-wide professional routes into teaching to support a review of GTCNI's current qualification rules by March 2024.	Assurance that GTCNI qualification rules remain fit for purpose and support a high-quality teaching workforce in NI without introducing or maintaining any unnecessary barriers to entry into the profession.	Not achieved.	Due to resourcing issues in GTCNI, this work was not able to be completed during 2023-24 and was carried forward into 2024-25.
D7	Throughout 2023- 24, work with DE in preparation of a Bill to replace GTCNI, ensuring, in interim, continuity of legislative functions whilst a robust legal framework for teacher registration, regulation and other necessary functions is put in place.	DE's new Bill satisfactorily addresses all core problems identified in BTMM Effectiveness Review.	Achieved.	GTCNI collaborated with DE as required on work to prepare a Bill to replace GTCNI. In the meantime, GTCNI continued to conduct its legislative functions.
D8	Throughout 2023- 24, continue to address regulatory referrals as appropriate within current legislative framework, ensure data sharing agreements remain	Referrals are scrutinised and, where appropriate, closed, eliminating unwarranted stress for those facing possible investigations.	Achieved.	regulatory referrals as appropriate within current legislative framework. Data sharing agreements remain in place and revised information management

	HOW WILL WE KNOW						
NO.	TARGET	IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE			
	in place and revise information management arrangements relating to regulation as appropriate.			arrangements relating to regulation were introduced.			
D9	Throughout 2023-24, carry out (as per registration schedule) processes and assessments necessary for GTCNI to fulfil its statutory registration responsibilities, review current target timeframe and performance metrics for processing of applications for each UK and non-UK categories, implement revised monitoring and reporting against key performance metrics for application processing and ensure registrations continue to operate smoothly, particularly for this summer's graduates.	90% of applicants receive a registration decision within the specified timescales.	Achieved.	Over 90% of 2023-24 applicants received a registration decision within specified timescales, particularly within large NI Graduate and UK application categories.  Registrations continued smoothly during summer 2023 graduation period. Any delays were due to user error and applicants not uploading correct information.  GTCNI kept under review target timeframe and performance metrics for processing of applications for each UK and Rest of World category.			
D10	Continue to develop our equality scheme and enhanced training on equality matters and update and embed provisions of GTCNI's approved Equality Scheme and Disability Action Plan into annual	Continue to update and embed provisions of GTCNI's approved Equality Scheme and Disability Action Plan into annual operational	Achieved.	Equality Commission approved GTCNI's new 5-year Disability Action Plan. and reviewed GTCNI's 5-year Diversity Action Plan. A number of HR and corporate policies were developed or			

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
	operational and reporting cycle by March 2024.	and reporting cycle.  Employee turnover costs will be reduced if people feel comfortable, valued and happy in a workplace with an ethical culture and this will be further reflected in improved productivity and customer relationships, with fewer complaints.		significantly updated, including Whistleblowing, Fraud, Complaints, Hybrid Working, Health and Safety, Menopause, Electronic Communications and Acceptable ICT Usage. GTCNI also introduced a probationary performance review process. GTCNI continues to review its HR and corporate policies and will continue to S75 screen where relevant. This work gathered momentum once an HR officer was recruited in late 2023-24.
D11	Ensure that annual S75 Reporting and Annual Monitoring Return Reporting obligations to Equality Commission are met by March 2024.	S75 and equality reports demonstrate that GTCNI is operating in line with all its equality and S75 duties.	Achieved.	GTCNI met its annual S75 Reporting and Annual Monitoring Return Reporting obligations to Equality Commission.

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
D12	Progress 2023-24 responsible employer actions – implementing an interim staffing structure appropriate for business continuity, embedding a positive culture of staff support and development and provision of appropriate accommodation and services by March 2024.	Retention of a contented workforce with a high degree of expertise and corporate knowledge.  Improved staff relationships and general work environment.  Teacher registration process completed in an efficient and timely manner.	Achieved.	Eight Agency staff moved to a fixed term contract (to 31 March 2026) during the year. Staff support and development programme implemented. Agency HR Officer appointed in December 2023 and DE approval was obtained to extend existing external HR Support Services contract to 31 March 2024. Appropriate accommodation was secured by 31 March 2024 – GTCNI will remain in Albany House until 31 March 2027.

#### Analysis of Performance against Corporate Goals and Commitments

GTCNI is dedicated to enhancing the status of the teaching profession by promoting the highest standards of professional conduct and practice. GTCNI promotes the development of professional communities of practice characterised by a commitment to excellence and a culture of respect, integrity and cooperation.

GTCNI's Corporate Plan 2020-23 has been extended and continues to underpin strategic priorities alongside continued business plan alignment with the organisation's sponsor body DE.

Everyone in GTCNI plays a part in the delivery of the organisation's strategic priorities and actions. Against a backdrop of continued operationally challenging circumstances, a significant body of work has been delivered as illustrated by the targets / actions achieved as above and further as below:

**Corporate Objective 1** - Fulfil all statutory functions while maintaining a financially sustainable organisation, effective stewardship and governance.

Throughout 2023-24, GTCNI continued to successfully deliver a professional teaching registration service. From a governance perspective, GTCNI addressed historical weaknesses in continuing operations and processes to ensure compliance with the requirements associated with being a Non-Departmental Public Body (NDPB) and the organisation substantially progressed outstanding Internal Audit recommendations whilst welcoming a current programme of internal and external audit.

**Corporate Objective 2** - Promote professionalism amongst teachers through offering appropriate advice and guidance and working to embed competence based professional development across the sector.

Renewed accreditation of the Initial Teacher Education (ITE) programmes (PGCE and B. Ed) delivered by Northern Ireland HEIs remains in place until March 2025. Work with DE to ensure the legislative framework for professional regulation is appropriate is still in progress but would require legislative change to deliver on in full. The project to review the qualifications suitable for entry to the teaching profession will not progress until 2024-25 and will be subsidiary to the more immediate task of renewed accreditation of the aforementioned ITE programmes.

**Corporate Objective 3** - Promote interests of the profession through effective engagement and partnership working with all stakeholders across the education sector.

GTCNI continued to contribute to key working groups established by DE and other stakeholders pertaining to the development and implementation of policy e.g. Learning Leaders, Transformation Stakeholder Group, Teaching Workforce. Close working relationships continue to be strengthened with other regulatory bodies for the teaching profession in UK and Ireland through Teaching Council regular meetings at CEO level.

**Corporate Objective 4** - Secure within the teaching profession a greater sense of ownership and recognition of GTCNI as its professional body.

As part of GTCNI's aim to develop our communications infrastructure in order to maintain effective engagement with the teaching profession and our understanding of its needs, GTCNI has implemented a contact database that facilitates electronic communication with the profession within its new registration system. A refresh of our website will take place in 2024. The new teacher registration system design has intentionally increased our management information reporting ability to inform our understanding of the profession and our role and to support DE workforce planning.

**Corporate Objective 5** - Develop GTCNI as appropriate to ensure it continues to meet the professional needs of teachers in NI.

Throughout 2023-24, GTCNI's Accounting Officer and SMT have progressed a number of initiatives to further develop an organisation culture consistent with our values, role and aspirations. Weekly communication updates were held with staff to achieve a sense of involvement and ownership in the success of GTCNI, recruitment processes are driven by DE approvals and appropriately evaluated job descriptions and salary scales and competency-based scored interviews, a performance culture is progressively being embedded with a new performance management system launching in early 2024-25, policies that protect both staff and the organisation continue to be added or updated. GTCNI's 5-year Disability Action Plan and Diversity Action Plan have been updated and approved by the Equality Commission.

#### Summary Financial Performance 2023-24

#### **Statement of Comprehensive Net Expenditure (SOCNE)**

A summary of the SOCNE for the year to 31 March 2023 is set out below:

	2023-24	2022-23	Variance	Variance
	£000	£000	£000	%
Net Comprehensive Income after Taxation	(1,062)	552	(1,614)	(292%)

Taking finance expenditure and pension adjustments into account and comparing with 2022-23:

GTCNI received £1.2m (2022-23: £1.2m) in teacher registration fees – this represents some 27,891 fees (2022-23: 27,407) at the 20-year unchanged registration fee level of £44 – and £0.16m (2022-23: £0.03m) in other income, representing interest on deposits and an end of lease adjustment under IFRS16.

Total expenditure was £1.45m (2022-23: £1.4m), resulting in a net operating deficit of £0.05m (2022-23: £0.19m). Inclusion of financing expenditure and taxation costs and adjusting for the actuarial gain on the pension fund being limited to £0 under IFRIC14 has resulted in a limiting of the pension actuarial surplus recorded in 2022-23 and a net operating deficit result of £1.06m (2022-23: surplus £0.55m – the actuarial gain on the pension was not limited under IFRIC14). This movement is due in full to the calculation by GTCNI's pension provider, NILGOSC, of the maximum economic benefit to be recognised in the accounts (referred to as the asset ceiling) being calculated in accordance with IFRIC14 which proposes that if the asset ceiling is below the net pension asset, then the net pension asset should be restricted to the asset ceiling. GTCNI had a net pension asset at 31 March 2024, but the value of the asset has been

restricted to £0 in accordance with IFRIC14. The outcome is to reverse the surplus recognised in 2022-23 in full.

# Statement of Financial Position (SoFP)

A summary of the SoFP for the year to 31 March 2024 is set out below:

	2023-24	2022-23	Variance	Variance
	£000	£000	£000	%
Total Assets less Total Liabilities	892	1,954	(1,062)	(46)

The (46)% movement was driven by the revaluation of pension provisions in accordance with NILGOSC IAS19 valuations to limit the asset ceiling to £0.

#### Commentary on Variances

GTCNI teacher registration income showed an increase of 1.8% (2022-23: 5.1%), comprising DAS teacher registration fees of £0.92m (2022-23: £0.92m), VGS fees of £0.15m (2022-23: £0.14m) and other £0.16m (2022-23: £0.14m).

Staff costs were £0.88m (2022-23: £0.99m), a decrease of 13%, primarily due to the movement of a net of 6 staff from agency to fixed term contract basis and an in-year real cash saving on agency commission and VAT costs of £0.13m was realised, partially offset by an uplift in recruitment costs.

With the ending of the two-year office lease, valued using IFRS16, a significant real saving of £0.07m was realised in final agreed dilapidation costs.

Other running costs were £0.41m (2022-23 £0.30m), an increase of £0.11m or 37%, with £0.03m attributable to recruitment costs (2022-23: £0) and an increase in system costs of £0.08m for increases in new registration system costs.

#### Commentary on Variances between Budgets and Outturn

Actual net operating expenditure outturn in 2023-24 compared to budgeted outturn was a deficit of £0.06m and against an approved forecast deficit of £0.2m:

	Actual 31 March 2023	Budget 31 March 2023	Variance
	£'000	£'000	£'000
Revenue Income DEL	(1,385)	(1,227)	158
Revenue Expenditure DEL	1,443	1,529	86
Non-Ring-fenced	1,276	1,365	89
Ring-fenced Depreciation / Impairments	167	164	(3)
Finance Expenditure	(10)	0	10
Corporation Tax	17	6	(11)
Capital DEL	72	112	40
General	72	112	40
Total DEL	137	420	283
AME	997	0	(997)
AME Resource	997	0	(997)
AME Capital			0
Total Net Managed Expenditure	1,134	420	(714)

#### **Explanation of Variances**

Staff costs budget at £1.23m was underspent by £0.35m (or 29%), due to a number of vacancies not filled until the last quarter of the year as well as an end year IAS19 adjustment on pension in-year current servicing costs.

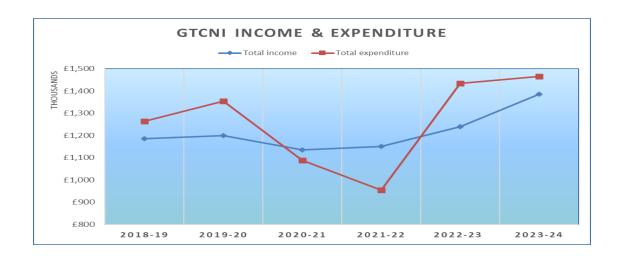
Depreciation expenditure of £0.17m against an approved budget of £0.05m was £0.11m overspent. This was due to the introduction in 2022-23 of IFRS16 to the treatment of GTCNI's office accommodation lease and estimated dilapidation costs, with a requirement to write-off such capitalised costs as depreciation over the life of the lease. In addition, fixed assets additions and amortisation of intangible assets were higher than awarded.

An interim revaluation of GTCNI's pension fund by NILGOSC saw the historically deficit fund value continue to record favourable market returns, with an actuarial gain on the pension fund of £0.72m being recorded. However, in accordance with the requirements of IFRIC14, the gain has been limited to an asset ceiling of £0, coupled with additional calculations to determine if an 'additional liability' should be recognised this year because GTCNI is paying deficit contributions under a 'minimum funding requirement' (also defined under IFRIC 14) and the net result is the recognition of an additional liability of £1.11m and a net actuarial loss of £1m being reported.

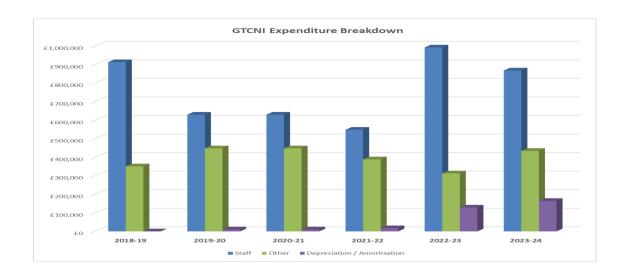
#### Long Term Trends

A review of the last six years of GTCNI expenditure and income trends indicates that, in nominal cost terms, total income is almost static, increasing at an average rate of 0.7% year on year albeit interest earned has increased in recent years with inflationary uplifts in global interest rates. Costs saw a sharp uplift in 2022-

23, back to pre-Covid levels, with long-term vacancies being filled, but have levelled off in 2023-24.



As a service organisation, staff-related costs comprise the biggest element of overall expenditure, averaging 64% of total spend over the last six years (currently 60% of total) with fulltime staff equivalents in post at 31 March 2024 being 13.35 (2022-23: 16.6):



Non-staff costs at £0.42m (2022-23: £0.31m) are 29% (2022-23: 22%) of total expenditure with uplifts due to recruitment costs £0.03m (2022-23: £0) and increases to systems and licence costs of £0.08m to £0.21m (2022-23: £0.13m) on GTCNI's new Teacher Registration system. Procurement of all goods and services continues to be appropriately guided by public sector procurement rules and approvals, with value-for-money challenge in place.

#### **Income and Expenditure Tables**

Expenditure by Type	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Staff	£913,060	£900,385	£629,754	£548,163	£992,207	£867,797
Other	£350,826	£451,544	£447,949	£388,563	£312,760	£417,560
Depreciation / Amortisation	£0	£2,623	£10,488	£17,290	£128,633	£164,258

#### As % of Total Costs

Staff	72.24%	66.47%	57.87%	57.46%	69.21%	59.86%
Other	27.76%	33.34%	41.16%	40.73%	21.82%	28.80%
Depreciation / Amortisation	0.00%	0.19%	0.96%	1.81%	8.97%	11.33%

#### Social, Community and Human Rights

When preparing or revising policies or decisions, consideration is given to any impact on equality (in accordance with Section 75 of the NI Act 1998) and human rights (the Human Rights Act 1998 and United Nations conventions).

The Executive's CYPS 2020-2030, agreed on 10 December 2020, is the main strategic instrument through which all Northern Ireland government Departments, and their ALBs work together to improve the wellbeing of children and young people.

#### Rural Needs Act (NI) 2016

In line with its obligations under Section 1 of the Rural Needs Act (NI) 2016, no Rural Needs Impact Assessments were identified as requiring completion by GTCNI during 2023-24.

#### **Equality Obligations**

GTCNI has an approved Equality Scheme and Disability Action Plan and is committed to fulfilling its statutory obligations under the Scheme.

#### Other Matters

#### **Environmental Issues**

With the introduction of Hybrid Working, GTCNI has proactively reviewed its accommodation requirements and, with appropriate approvals, reduced its office accommodation footprint by 46% by 31 March 2024 as well as implementing reductions in onsite energy consumption.

#### Sustainability

GTCNI is committed to making sustainable environmental improvements where possible. GTCNI continues to address sustainability through recycling activities, minimisation of paper and utilising electronic technology where possible to

support its business operations. Following the Covid-19 pandemic and, like other organisations across both the public and private sectors, GTCNI has implemented a hybrid working policy, which has had a positive knock-on impact on travel and the environment.

# Anti-Fraud and Bribery

GTCNI operates a zero-tolerance approach to fraud, bribery and corruption. An Anti-Fraud and Bribery Policy incorporating a Fraud Response Plan outlines in detail GTCNI's approach to these areas. There were no reported incidences of fraud or bribery in 2023-24.

#### Future Development and Performance

Subject to the NI Executive's agreement, the next PfG will set out long term targets and commitments for DE. Its Corporate and Business Plan Objectives and targets will be reviewed and incorporated as appropriate via linked objectives and targets into future GTCNI Corporate and Business Plans.

This Performance Report is approved and signed.

lan Gallagher

**Interim Accounting Officer** 

**24 February 2025** 

In Sallyw.

# 3. Accountability Report

In order to meet the key accountability requirements of the NI Assembly, the primary user of the annual report and accounts, this review of corporate governance sets out below matters pertaining to GTCNI and its governance, as well as the format of the accounts, key policy issues and post-year events of note. The report also identifies GTCNI's auditors.

#### **DE Governance Report**

As of 13 December 2021, the GTCNI Council and all of its Committees were stood down. Following a detailed analysis of the MSFM, the Department introduced a series of interim oversight and governance arrangements to ensure robust and proportionate performance monitoring and accountability arrangements remained in place. These arrangements also ensured that GTCNI staff received continuing support and guidance for their ongoing work. Previous Special measures requirements, in place since November 2019, were subsumed within these new arrangements.

Since this time, GTCNI has worked to systematically address the numerous governance, staffing and operational challenges which necessitated DE's intervention. Extensive progress has been made with this work closely monitored by DE senior officials, GTCNI's internal auditors and the Department's Audit and Risk Assurance Committee. As a direct result, the Department was able to confirm the ending of Special Measures with effect from 19 December 2024.

The Interim CEO, designated as GTCNI's Accounting Officer was managed by DE's Director for Promoting Collaboration, Tackling Disadvantage (PCTD), and then, following an internal DE re-organisation, by DE's Director of Workforce during 2023-24.

The Minister has delegated the former Council's powers and decision-making authority to the Interim CEO; on the basis that established GTCNI policies and decisions be maintained wherever possible, with advice from DE before exercising their additional authority to step away from any previously adopted Council position.

In line with established NICS/DE processes, acting on behalf of GTCNI, the Interim CEO continues to undertake business planning and risk management processes and to provide all financial and performance management monitoring returns required by DE. These returns are managed through Departmental reporting and accountability mechanisms allowing the Workforce Director to report regularly to the DE Audit and Risk Assurance Committee (ARAC) and Board and to escalate any emerging concerns as necessary and appropriate.

Governance assurance is delivered through a number of mechanisms including meetings with DE's Sponsor Team (the GTCNI Interim Sponsorship Team, GIST), with further oversight meetings with a DE Deputy Secretary, the Director of Workforce, the Deputy Director of Governance and the Head of GIST to ensure DE's Accounting Officer can be kept fully informed of progress against Business Plan commitments and outstanding Internal Audit / governance issues.

DE ARAC is asked to consider any findings from internal and external audit activity, including updates on whistleblowing and fraud cases, along with the outcomes of key governance processes such as risk management, GAR meetings and Governance Statements, as well as approval of the Annual Report and Accounts and the Report of the Comptroller & Auditor General (C&AG) for Northern Ireland.

The interim CEO, accompanied by the Head of Corporate Services, attended a number of Governance and Accountability Review (GAR) meetings with DE, chaired by the Deputy Secretary. The interim CEO attended a number of Monthly Oversight Meetings (MOM). Following a restructuring within DE and updated GTCNI interim governance arrangements agreed in September 2023, Oversight Meetings (OM) replaced MOMs, focusing primarily on operational matters, the ongoing delivery of GTCNI's functions and business plan objectives and any emerging areas of concern. OMs sit alongside the two annual GAR meetings required of all NDPBs, and collectively these ensured scrutiny by DE senior officials continued on a two-monthly basis. These arrangements continued to be supplemented by monthly written business position updates provided to GIST. These arrangements have proven effective, for example GTCNI continues to be up to date with all business cases and Post Project Evaluation (PPEs), Annual Accounts and Reports have been laid for all years up to and including 2022-23, historical regulation cases actioned and GTCNI's new registration system was launched in April 2023.

#### Statement of Accounting Officer's Responsibilities

Under paragraph 12 of Schedule 1 to the Education (Northern Ireland) Order 1998, the Department of Education (DE), with the approval of the Department of Finance, has directed the General Teaching Council for Northern Ireland (GTCNI) to prepare, for each financial year, resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the organisation during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of GTCNI and of its Income and Expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the financial statements, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- observe the Accounts Direction issued by DoF, 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 FReM have been followed and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable, and to take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced and understandable.

DE has appointed the Interim CEO as Accounting Officer of GTCNI.

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 GTCNI's assets, are set out in the Accounting Officers' Memorandum issued by DoF and published in Managing Public Money NI (MPMNI).

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 GTCNI's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Whilst GTCNI operationally continues to function, governance oversight is being provided by DE officials and the Permanent Secretary. GTCNI's future will be determined following the outcome of a consultation process on the future form and purpose of the organisation. DE will update all teachers on the key elements to be addressed within a GTCNI Replacement Bill which, subject to feedback, will then seek Ministerial and NI Executive approval for the introduction of the Bill at the earliest possible opportunity.

Ian Gallagher

In Sallyw.

Interim Chief Executive Officer/Registrar

Date: 24 February 2025

#### Corporate Governance Report

#### Introduction

The purpose of the Corporate Governance Report is to explain the composition and organisation of GTCNI's governance structures and how they support the achievement of the organisation's objectives.

The Governance Statement is a key feature of GTCNI's Annual Report and Accounts. It provides details of how I, as the Accounting Officer, have ensured effective management and control of resources during 2023-24, and of the action taken to ensure effective risk management and a high standard of corporate governance.

GTCNI presently utilises the NICS Internal Audit & Fraud Investigation Service for its internal audit services. The 2023-24 Internal Audit plan was delivered in the latter half of the year. Whilst the report provides a number of individual acceptable opinions in relation to a number of areas including regulation and registration as well as acknowledging the satisfactory closure of a significant number of legacy internal audit recommendations, Internal Audit has stated an overall limited opinion for GTCNI for 2023-24. DE's Head of Internal Audit has provided me with a report on internal audit activity within GTCNI during 2023-24.

#### The Governance Framework

The General Teaching Council for Northern Ireland (GTCNI) is an Arm's Length Body (ALB) of, and is accountable to, the Department of Education (DE). The designated Accounting Officer is GTCNI's Interim Chief Executive Officer (CEO), who, led by the Management Statement and Financial Memorandum (MSFM) arrangement with DE, is required to ensure that effective systems of internal control are in place and adhered to, and that GTCNI complies with all relevant legislation and codes.

GTCNI's responsibilities are set out in the Education (Northern Ireland) Order 1988 and subsequent 2003 and 2006 Education (NI) Orders.

This Governance Statement addresses governance and assurance issues relating to the management of expenditure and the discharge of responsibilities during the 2023-24 financial year to support the achievement of GTCNI's objectives. This is in accordance with the responsibilities assigned to me, when appointed on 1 June 2022 as Interim CEO of GTCNI, in 'Managing Public Money (Northern Ireland)' and the principles of 'the Corporate Governance in Central Government Departments; Code of Good Practice 2013', in so far as they relate

to GTCNI, to manage and control the resources of the organisation, along with action to maintain and promote an effective system of governance and risk management in support of achieving its aims and objectives.

Following the Minister of Education's decision on 13 December 2021 to stand down GTCNI's Council (Board) with immediate effect, GTCNI continued to operate as fully as possible under its 2018 approved MSFM and its 2017 Governance Framework, deemed still largely relevant. DE put in place additional interim governance and oversight arrangements to compensate for the absence of the GTCNI Council and its Committees, subsuming special measures in place since November 2019 into these arrangements and allowing DE to maintain robust oversight and governance of GTCNI's activities via regular meetings, reporting and reviews of identified corporate risks and GTCNI's corresponding mitigating actions. GTCNI remains under the remit of DE's Audit and Risk Assurance Committee (ARAC) in terms of sign off of Annual Report and Accounts and a GTCNI update was provided at each ARAC meeting until September 2023, at which time DE ARAC agreed that in light of the progress made, only periodic briefing on emerging issues of concern would be required going forward. GTCNI has been removed from special measures as of 19 December 2024.

As Accounting Officer of GTCNI, I acknowledge my responsibility for maintaining a sound system of internal control which supports the achievement of GTCNI's and DE's policies, aims and objectives, whilst safeguarding the public funds and organisational assets for which I am personally responsible.

I am satisfied that I have delivered upon my responsibilities as GTCNI Accounting Officer and thereby declare to the Departmental Accounting Officer of my fitness to act as Accounting Officer.

### Governance and Accountability meetings

The interim CEO, accompanied by the Head of Corporate Services, attended two Governance and Accountability Review (GAR) meetings with DE, chaired by the Deputy Secretary, in May and December 2023. The interim CEO attended a number of Monthly Oversight Meetings (MOM). Following a restructuring within DE and updated GTCNI interim governance arrangements agreed in September 2023, Oversight Meetings (OM) replaced MOMs, and one was held in February 2024 with senior DE officials. These oversight meetings focused primarily on operational matters, the ongoing delivery of GTCNI's functions and business plan objectives and any emerging areas of concern. OMs sit alongside the two annual GAR meetings required of all NDPBs, and collectively these ensured scrutiny by DE senior officials continued on a two-monthly basis. These arrangements

continued to be supplemented by weekly conversations between the Head of DE's Sponsor Team, GIST and GTCNI's Interim CEO and monthly written business position updates provided to GIST.

#### **Business Planning and Monitoring**

As Accounting Officer, I, with the support of GTCNI's Senior Management Team (SMT), continued to monitor achievement of business plan objectives and management of acceptable levels of business risk to challenge delivery of appropriate services and value for money.

GTCNI's annual business planning cycle continues in alignment with DE's own business planning and is subject to scrutiny by DE's Education Governance Team (EGT) prior to implementation. DE consideration and approval are given to GTCNI's Annual Business Plan and quarterly reports on progress are provided to DE. The business plan sits alongside GTCNI's corporate risk and corporate governance management frameworks, subject to review by DE, as well as monthly reporting to DE's Sponsor Team, GIST on operational business progress.

During 2023-24, GTCNI continued to deliver against its annual business plan. Significant progress was achieved in the following areas:

- the launch of GTCNI's new teacher registration system in April 2023, with over 27,000 teachers successfully reregistered, as well as over 1,000 new applicants;
- the regularising of all procurement activity and the continued completion of post project evaluations on-time;
- the conversion of a predominantly agency workforce to a fixed term contract basis, ensuring retention of valuable corporate experience and skills to maintain GTCNI's service offering;
- following DE business case approval, the recruitment of two specialist posts – HR and Information Management and Governance (including the role of Data Protection Officer) – in December 2023, with progress being made to address outstanding Internal Audit recommendations including:
  - regulation case records are managed within the teacher registration system, and the new system launched in April 2023 has been designed to provide full GDPR / DPA compliance and secure compartmentalisation of access for both registration and regulation data.

- the project to update all policies, procedures, structures and training to support the effective management of business information and personal data in compliance with data protection legislation;
- all staff have completed GDPR and EIR training and are aware of their information management responsibilities and the need to ensure information security when working remotely;
- disposal of paper-based records, in accordance with PRONIapproved data retention and disposal schedules;
- completion and testing of GTCNI's Business Continuity Plan (BCP);
- finalising, or progressing, data-sharing agreements with external stakeholders including DE, the Education Authority (EA), the Disclosure and Barring Service (DBS), ACRO Criminal Records Office (ACRO) and the Teacher Regulation Agency (TRA);
- updating of key corporate policies including Risk Management Framework, Corporate Governance Framework, Whistleblowing and Protocol (Investigations), Anti-fraud and Fraud Response Plan, Hybrid Working, Electronic Communications and Acceptable Use of ICT, Display Screen, Complaints, Data Protection, Health and Safety, Flexible Working, Menopause, Social Media, Twitter, Accident Reporting, and
- Updating of a number of 3-year Action Plans including Diversity and Disability.
- Achievement of satisfactory ratings on a number of Internal Audit reports including registration; and
- Following consultation with, and review by, the Departmental Solicitors' Office, confirmation that historic regulation cases could be closed, which was followed by an Internal Audit review.

#### Procurement Activity

During 2023-24, GTCNI continued to embed compliance with procurement guidance including PPN 04/21 on delegated limits, PGN 03/11 on Direct Award Contracts, FD (DoF) 08/17 on Use of Professional Services and Better Business Cases Northern Ireland (BBCNI).

All identified need for procurement of supplies and services has been rigorously tested using BBCNI principles and delivered, where feasible, using public sector purchasing frameworks to ensure best value for public funds.

Business cases and addendums were completed and approved in relation to temporary staffing, fixed term contracts, office accommodation, website, document disposal, HR support services, legal support and staff well-being services among others.

A number of post-project evaluations due in 2023-24 were completed and returned to DE on time and lessons learned have been used to inform ongoing procurement of goods and services.

A register of business cases and awarded contracts in compliance with DAO (DoF) 05/21 is maintained.

During the year, no external consultancy services were engaged.

## Quality of Data used by GTCNI

GTCNI relies on a range of data from a number of sources to inform managerial decision making, including:

- Financial and operational management information;
- Internal Audit annual assurance reports and management recommendations;
- Statistical information from GTCNI's teacher registration system, and
- Policy advice derived from consultation with external stakeholders, including the teaching profession, DE, service support providers and others as relevant.

GTCNI remains confident in the quality of the information and data it has used during 2023-24.

#### Ministerial Directions

During 2023-24, no Ministerial Directions were sought or given.

## Data Handling Incidents

GTCNI is required to comply with the Data Protection Act 1998 and, from May 2018, the UK General Data Protection Regulations (GDPR) in the handling and storage of personal data.

UK GDPR legislation introduces a duty on organisations to report significant personal data breaches to the Information Commissioner's Office (ICO). No such breaches were identified in 2023-24.

GTCNI's commitment to a full review and overhaul of its approach to Information Management and Governance remains in progress and as stated above, significant progress continues to be made.

Data sharing agreements have been reviewed and updated, as above, and are in place with key data-sharing partners.

The Data Retention and Disposal policy has been reviewed and updated. In conjunction with PRONI and the ICO, where relevant, significant approved data disposal was achieved in 2023-24. This programme of work is largely complete, with some smaller remaining aspects, primarily documents for confidential storage in line with GTCNI's Data Retention and Disposal Policy due to be completed in 2024-25.

# Risk Management

GTCNI is primarily concerned with the delivery of a legislatively compliant teacher registration service in support of DE's achievement of its educational and youth objectives and this involves varying degrees of risk. It is the task of management to mitigate or address these risks to maximise the likelihood of achieving objectives. The resources available for doing so are finite and so the aim is to achieve an optimum response to risk, prioritised in accordance with the evaluation of risk.

GTCNI's Risk Management Framework forms part of GTCNI's corporate governance arrangements. These comply with public sector corporate governance best practice and take cognisance of recent changes in GTCNI's governance arrangements - the Minister's decision to dissolve the Council and seek consultation on a new structure for the delivery of GTCNI's core services and the interim governance arrangements put in place with DE. GTCNI's risk management framework is based on the principles that the interim CEO, as Accounting Officer, assumes responsibility for risk management across GTCNI as a whole and that monitoring key risks is a priority for SMT.

The Risk Register aligns with DE's own corporate risk register and risk management framework to help ensure that there is joint understanding of both GTCNI's and DE's level of exposure to risks and the way in which risks are assessed and managed.

New risks are added to the Corporate Risk Register as soon as they are identified, and the improvement actions and risk indicators of each risk are monitored on a regular basis.

The Corporate Risk Register was subject to regular quarterly review and update. A mid-year review by DE concluded that both risk registers remained well-aligned. The overarching risk management framework was updated in 2023-24 and reviewed by DE's Education Governance Team.

The key corporate risks identified and managed during 2023-24 were:

- GTCNI has an ineffective governance and accountability framework and does not exercise proper stewardship of its resources in accordance with the conditions set out in the MSFM and manage resources to deliver annual objectives within budget;
- Ineffective arrangements for ensuring business continuity in respect of untoward incidents or emergencies;
- Ineffective Information Management & Governance policies and processes to protect the organisation;
- Lack of clarity on GTCNI's future impacts on staff retention and delivery of legislative functions; and
- Lack of suitable accommodation impacts on GTCNI's ability to deliver its legislative functions.

## Staffing

As we moved into 2023-24, recruitment to GTCNI continued to be on a temporary basis. With two thirds of staff provided by employment agencies, there continued to be a business risk of the potential loss of acquired skills and corporate knowledge on staff turnover. This was addressed by a fixed term contract business case, submitted to DE in November 2022 and approved in June 2023, with agency staff subsequently moving across in September 2023. At this juncture, a number of temporary acting-up arrangements by permanent staff were also regularised.

These processes were supported by a rigorous overhaul of job family and individual job descriptions, along with role function re-evaluations, assisted by GTCNI's external HR services support provider.

The now low staff turnover has been a key factor in enabling GTCNI to address legacy service and compliance gaps, along with financial and other backlogs and as noted above, significant progress has been achieved.

## Professional Regulation

The ability to remove members whose conduct or behaviour falls below expected standards is a core feature of all professional bodies. In the case of the teaching profession in Northern Ireland, the legislation that established GTCNI and the GTCNI Regulations 2015 provide the legal basis for professional regulation.

GTCNI continues to seek a position where full professional regulation can be undertaken. In the interim GTCNI remains committed to processing regulatory referrals as far as is possible.

## Internal Audit Assurance

GTCNI presently utilises the NICS Internal Audit & Fraud Investigation Service for its internal audit services. The 2023-24 Internal Audit plan was delivered in the latter half of the year.

Internal Audit has stated an overall limited opinion for GTCNI for 2023-24. The key factors which have informed this opinion are:

- The associated risk resulting from interim governance and reporting arrangements being unable to meet best practice requirements. However Internal Audit acknowledge that this is outside the control of GTCNI, and
- The significant number of outstanding recommendations across several areas has been a longstanding concern within GTCNI. Internal Audit noted significant progress during 2023-24, with a review concluding that over half of these had been implemented. However, control weaknesses identified by Internal Audit across several previous reviews are still to be addressed and there are still significant priority 1 and 2 recommendations that remain outstanding.

## Accounting Officer's Assurance Statement

While this report illustrates that GTCNI still has progress to make, it would be remiss not to acknowledge the significant progress made in 2023-24. GTCNI remains challenged in a number of significant areas and the Minister of Education's decision to stand down its Council while bringing forward legislation to ultimately replace GTCNI, means that GTCNI is not in a situation of 'business as usual'. However, until GTCNI is replaced, it is my aim to work under Departmental oversight to discharge GTCNI's operational functions and support education in NI as fully and effectively as possible, to address identified governance and audit weaknesses as quickly and comprehensively as possible and to promote the professional interests of teachers wherever possible.

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. This policy will receive further scrutiny as we continue with hybrid working arrangements, in line with other public sector organisations. I am satisfied that GTCNI has complied with all its duties under health and safety legislation.

I am satisfied that GTCNI has due regard to the need to promote equality of opportunity and has regard to the desirability of promoting good relations as set-out in Section 75 of the Northern Ireland Act 1998.

I am satisfied that GTCNI has due regard to rural needs in accordance with Section 1(1) of the Rural Needs Act (NI) 2016.

GTCNI does not provide any grant funding to Voluntary and Community Organisations.

In conclusion, drawing on the overall assurances provided by Internal Audit, I can assure the profession, our stakeholders and DE that this statement is complete and accurately reflects the latest assessment of governance within GTCNI.

I have completed this statement based on the information and evidence presented to me.

lan Gallagher

In Sallyw.

**Interim Chief Executive Officer/Registrar** 

Date: 24 February 2025

# 4. Remuneration and Staff Report

The information on pages 36 to 44 is covered by the audit opinion.

# **Remuneration Policy**

The remuneration of GTCNI staff, with the exception of the Interim CEO, is determined by the National Joint Council (NJC) for local authorities and other authorities of equivalent status. The NJC's principal role is to reach agreement, based on shared values, on a national scheme of pay and conditions for local application throughout the UK.

The pay of NJC staff is based on a system of pay scales for each grade, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on annual revalorisation and progression.

Details of the remuneration of the Interim CEO are as follows: as approved by DE and the Department of Finance, the remuneration for the Interim CEO from 01 April 2023 was set in the range of £62,000 - £67,000, amended to £65,000 to £70,000 from 01 August 2023 following the 2023 NICS pay settlement.

Remuneration policy for the Interim CEO provides for annual reviews (including revalorisation and performance related pay) which are restricted within public sector pay limits. The Interim CEO does not receive bonus payments.

#### Service Contracts

Staff appointments are made on merit, in accordance with GTCNI's appointments and promotions procedure, on the basis of fair and open competition. GTCNI's current Interim CEO was appointed by DE.

Staff terms and conditions of employment including salary progression, payment of allowances, leave entitlement and notice periods as outlined in the NJC's Green Book on Pay and Conditions of Service.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the NJC's Green Book on Pay and Conditions of Service.

Further information can be found here.

## Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Interim CEO and most senior management of GTCNI.

	Salary (to neares		(to pearest		Pension Benefits** (to nearest £'000)		Total (to nearest £'000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
I Gallagher - Registrar / Chief Executive Officer	65-70	60-65	-	-	11	28	75-80	90-95
M Jackson - Head of Corporate Services	60-65	-	-	-	7	-	65-70	-
E McEnarney - Registration Manager	45-50	35-40	-	-	18	9	60-65	45-50

The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights. This figure has been calculated and provided by NILGOSC and NICS.

M Jackson was appointed on a fixed term contract on 01 December 2023. E McEnarney was appointed on a fixed term contract on 03 May 2022.

#### Salary

'Salary' includes gross salary, performance pay, bonuses and any allowances, all of which are subject to UK taxation. This report is based on payments made by GTCNI and thus recorded in these accounts.

## Benefits-in-Kind

The monetary value of benefits-in-kind covers any benefits provided by the employer and treated by HMRC as a taxable emolument.

### Bonuses

There were no performance-related payments paid or due in 2023-24 (2022-23: nil).

# Fair Pay Disclosures

## Pay Ratios

GTCNI is required to disclose the relationship between the remuneration of the highest-paid director in the organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce. For the purposes of 2023-24, the highest paid director is taken to be the in-year incoming Interim CEO.

The banded remuneration of the highest-paid director in GTCNI for the financial year 2023-24 was £65,000-£70,000 (2022-23: £60,000-65,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2023-24

	25th Percentile Median	Median	75th Percentile Median
Total Remuneration	£27,803	£33,024	£33,945
Pay Ratio	2.46:1	2.07:1	2.01:1

#### 2022-23

	25th Percentile Median	Median	75th Percentile Median
Total Remuneration	£25,409	£28,371	£33,820
Pay Ratio	2.56:1	2.30:1	1.93:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the Cash Equivalent Transfer Value (CETV) of pensions.

For 2023-24, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments. In 2023-24 no employees received remuneration in excess of the highest paid director. Remuneration ranged from £25,000 to £70,000 (2022-23: £20,000 to £65,000).

## Percentage Change in Remuneration

Reporting bodies are also required to disclose the percentage change from the previous financial year in the: a) salary and allowances, and b) performance pay and bonuses of the highest paid director and of their employees as a whole. The percentage changes in respect of GTCNI are shown in the following table.

Percentage Change for:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	16.40%	13.85%
Highest paid director's salary and allowances	8.34%	-24.49%
Average employee performance pay and bonuses	N/A <sup>1</sup>	N/A <sup>1</sup>
Highest paid director's performance pay and bonuses	N/A <sup>2</sup>	N/A <sup>2</sup>

<sup>&</sup>lt;sup>1</sup> No performance-related or bonus payments were made to staff.

<sup>&</sup>lt;sup>2</sup> No performance-related or bonus payments were made.

## Pension Entitlements (Audited)

Pensions of Senior Management (Audited Information):

Officials	Accrued Pension at age 60 as at 31/03/2024 and related lump sum £'000	Real increase in pension & lump sum at pension age £'000	CETV at 31/03/2023 £'000	CETV at 31/03/2024 £'000	Real Increase/ (Decrease) in CETV £'000
I Gallagher Chief Executive Officer	25-30 plus a lump sum of 70- 75	(0-2.5) plus a lump sum of (0-2.5)	567	602	-19
M Jackson Head of Corporate Services	0-2.5 plus a lump sum of nil	0-2.5 plus a lump sum of nil	0	7	5
E McEnarney Registration Manager	0-2.5 plus a lump sum of nil	0-2.5 plus a lump sum of nil	9	26	12

<sup>\*</sup> CSP not LGPS (NI)

# NILGOSC Pension Scheme

GTCNI participates in the Northern Ireland Local Government Pension Scheme (LGPS (NI)) administered by the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC). The LGPS (NI) is a multi-employer defined benefit scheme. The assets allocated to the employer in the Fund are notional and are assumed to be invested in line with the investments of the Fund for the purpose of calculating the return to be applied to those notional assets over the accounting period. The 'Scheme' is a defined benefit scheme, which will provide benefits on a career average revalued earnings basis from 1 April 2015. Prior to this date pension benefits were calculated on a final salary basis. The Scheme is funded by contributions made by both employees and employers who have been designated as employing authorities or admitted to the Scheme. Prior to 1 April 2009, employees' contribution rates were fixed at 6% of their pensionable remuneration (except for those who were entitled to contribute to the scheme at 5% before 1 February 2003 and have remained in continuous employment). Tiered employee contribution rates, determined by the whole-time equivalent rate of pay, were introduced from 1 April 2009. Employer contribution rates are determined by the Scheme's actuary every three years and the most recent actuarial valuation was completed in March 2022. In the year to 31 March 2024, GTCNI contributed 41.2% as an employer.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised 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 disclosure applies. The CETV figures, and, from 2003-04, the other pension details include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. 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 in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

#### Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office (Audited Information)

There were no compensation payments for loss of office in 2023-24.

Staff Report

Total Staff Costs (Audited Information):

	2023-24 Permanently employed staff £	2023-24 Others £	2023-24 Total £	2022-23 Total £
Salaries & Wages Social Security Costs Pension Costs	325,938 32,532 77,550	431,776	757,715 32,532 77,550	903,375 12,904 75,928
Sub-Total	436,021	431,776	867,797	992,207

## Of which:

	2023-24	2023-24	2023-24	2022-23
	Charged to Administration £	Charged to Programme £	Total £	Total £
Core department				
Agencies	-	867,797	867,797	992,207
Other designated bodies	-	0	0	0
Total net costs	_	867,797	867,797	992,207

The last full IAS19 valuation GTCNI has included a pension charge to the Statement of Comprehensive Net Expenditure (SoCNE) for 2023-24 totaling £74,000 (2022-23: £101,000).

Average Number of Persons Employed (Audited Information):

The average number of whole-time equivalent persons (including senior management) employed during the year was as follows:

Average No of Persons Employed						
Activity	Permanently employed staff	Others	Ministers	Special advisers	2023-24 Total	2022-23 Total
Support Services	1	5	-	-	6	6
Registration Services	3	9	-	-	12	11
Staff engaged on capital	-	1	-	-	1	1
Total	4	15	-	-	19	18
Of which:						
Core department	4	9	-	-	13	5
Agencies		5	-	-	5	12
Other designated bodies	-	1	-	-	1	1
Total	4	15	-	-	19	18

# Staff Composition – Breakdown by Gender

The analysis of GTCNI's employees by gender at 31 March 2024 was as follows:

	Male	Male %	Female	Female %	Total	Total %
SMT	1	33%	2	67%	3	16%
Other Employees	5	33%	10	67%	15	79%
Capital Project Staff	-	-	1	100%	1	5%
Total	6	32%	13	68%	19	0%

Note: this table is based on the number of staff in post rather than full time equivalents

## Staff Turnover Percentage

Staff turnover percentage based on leavers in the year was 8.43% (2022-23: 23.1% - this figure includes two posts collapsed in March 2023 on the basis of efficiencies anticipated from the new Teacher Registration System. Adjusting for this reduces staff turnover to 11%).

Reporting of compensation and exit packages for all staff (Audited)

Redundancy and other departure costs would be paid in accordance with the provisions of the Civil Service Compensation Scheme (NI), a statutory scheme made under the Superannuation (NI) Order 1972. No exit costs were paid in 2023-24, the year of departure (2022-23: £nil). Ill-health retirement costs would be met by the pension scheme and such costs were £nil in 2023-24 (2022-23: £nil).

## Sickness Absence

Sickness levels, excluding long term sickness, averaged 3.53 days (2022-23: 3.81 days). Sickness levels, including long term sickness, averaged 17.63 days (2022-23: 17.43) based on two long term absences.

### Staff Policies

# Equal opportunities

GTCNI is an Equal Opportunity employer and fully endorses its Equal Opportunities Policy Statement. The policy statement is that all eligible persons shall have equal opportunity for employment and advancement in GTCNI on the basis of their ability, qualifications, and aptitude. Everyone has a right to equality of opportunity and to an inclusive and harmonious working environment in which all staff are encouraged to apply their diverse talents and in which no-one feels under threat, intimidated, or excluded. This right is protected by legislation. GTCNI aims to foster a supportive culture, encouraging everyone to develop their full potential, recognising achievement and enabling all staff to respond more effectively to the needs of the people we serve.

Employment, training, and advancement of neuro-divergent and disabled persons

GTCNI is committed to working towards creating a truly inclusive workplace where all colleagues feel valued. GTCNI has consulted with staff and with the Equality Commission to approve both Disability and Diversity Action Plans for the organisation. Unconscious bias training and wider diversity training has been undertaken by all staff.

GTCNI, to maintain and promote a diverse and inclusive workforce, has appropriate policies in place to support reasonable adjustments to working practices and / or the work environment as required.

## Staff Engagement

GTCNI operates a hybrid working model guided by its Hybrid Working Policy. Engagement with staff is regular and comprises both Teams meeting forums, all-staff meetings and team meetings conducted weekly. GTCNI also consults staff on any new policies and undertakes S75 screening as relevant.

## Health and safety

To comply with the Health and Safety at Work (NI) Order 1978, GTCNI has a duty to ensure the health, safety and welfare of its employees and is fully committed to the pursuit of its obligations in this area.

# **Temporary Staff**

GTCNI staffing mix comprises permanent employees, fixed term contract staff, agency staff in substantive vacancies and DE staff. GTCNI temporary staff costs in 2023-24 were £673,195 (2022-23: £740,925). £313,928 (2022-23: £632,620) comprised agency staff filling substantive vacancies across registration and corporate services functions. The balance of costs relates to fixed term contracts and DE employees.

#### Expenditure on Consultancy

GTCNI incurred no expenditure on consultancy in 2023-24 (2022-23: £nil).

## Off Payroll Engagements

GTCNI had no off-payroll engagements in 2023-24 (2022-23: £nil).

# 5. Assembly Accountability and Audit Report

## Losses and Special Payments

There were no losses or special payments over £250,000 in 2023-24.

## Gifts

There were no gifts made in 2023-24.

# Fees and Charges

There were no fees or charges for services provided by GTCNI in 2023-24.

# Remote Contingent Liabilities

In addition to contingent liabilities reported within the meaning of IAS 37, GTCNI 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. GTCNI has no such liabilities.

Ian Gallagher

In Sallyw.

**Interim Chief Executive Officer/Registrar** 

DATE: 24 February 2025

#### GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND

# THE CERTIFICATE 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 General Teaching Council for Northern Ireland for the year ended 31 March 2024 under the Education (Northern Ireland) Order 1998. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of General Teaching Council for Northern Ireland's affairs as at 31 March 2024 and of the General Teaching Council for Northern Ireland's net income for the year then ended; and
- have been properly prepared in accordance with the Education (Northern Ireland) Order 1998 and Department of Education 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 General Teaching Council for Northern Ireland 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 General Teaching Council for Northern Ireland'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 General Teaching Council for Northern Ireland'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 General Teaching Council for Northern Ireland is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it 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 General Teaching Council for Northern Ireland 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 certificate I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

# **Opinion on other matters**

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Education directions made under the Education (Northern Ireland) Order 1998; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

# Matters on which I report by exception

In light of the knowledge and understanding of the General Teaching Council for Northern Ireland 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 General Teaching Council for Northern Ireland and Accounting Officer for the financial statements

As explained more fully in the General Teaching Council for Northern Ireland and Accounting Officer Responsibilities, the General Teaching Council for Northern Ireland and the Accounting Officer are responsible for:

 the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;

- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the General Teaching Council for Northern Ireland'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 General Teaching Council for Northern Ireland will not continue to be provided in the future.

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

My responsibility is to audit, certify and report on the financial statements in accordance with the Education (Northern Ireland) Order 1998.

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 General Teaching Council for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Education (Northern Ireland) Order 1998;
- making enquires of management and those charged with governance on General Teaching Council for Northern Ireland'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 General Teaching Council for Northern Ireland'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;
- 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;
- 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 <a href="https://www.frc.org.uk/auditorsresponsibilities">www.frc.org.uk/auditorsresponsibilities</a>. 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

Danie Comine

BT7 1EU

24 February 2025

# 6. Financial Statements

# Statement of Comprehensive Expenditure for the year ended 31 March 2024

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

	Notes	2023-24	2022-23
		£	£
Income			
Registration Income	4	1,227,224	1,206,016
Other Operating Income	5	157,775	34,094
Total operating income		1,384,999	1,240,110
Expenditure			
Staff Costs	3	867,797	992,207
Depreciation	6	97,517	97,516
Lease Interest		(2,867)	5,589
Amortisation	7	69,608	25,528
Other Operating Expenditure	3	410,696	297,843
Total operating expenditure		1,442,751	1,418,683
Finance Expenditure			
Net Return on Pension Finance		(7,000)	(25,000)
Credit in respect of notional costs		17,000	16,500
Net income/(expenditure) for the year before taxation		(47,752)	(187,073)
Taxation for the year		(16,864)	(6,417)
Net income/(expenditure) for the year after taxation		(64,616)	(193,490)
Other comprehensive expenditure			
Actuarial (loss)/gain in respect of pension liability	2	(997,000)	745,000
Comprehensive net income/(expenditure) for the year		(1,061,616)	551,510

All income and expenditure are derived from continuing operations.

The notes on pages 55 to 78 form part of these financial statements and should be read in conjunction therewith.

## Statement of Financial Position at 31 March 2024

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

	Notes	2023-24	2022-23
		£	£
Non-current assets:			
Property, plant and equipment	6	0	97,517
Intangible assets	7	275,511	238,774
Total non-current assets	_	275,511	336,291
Current assets			
Trade and other receivables	9	22,558	31,912
Cash and cash equivalents	10	1,816,342	2,130,391
Total current assets		1,838,900	2,162,303
Total assets	_	2,114,410	2,498,594
Current liabilities			
Trade and other payables	11	(111,103)	(118,454)
Total current liabilities	_	(111,103)	(118,454)
Total assets less current liabilities	_	2,003,307	2,380,140
Non-current liabilities			
Retirement Benefit Obligations	2	(1,111,000)	(280,000)
Lease Liability	12	0	(146,217)
Total non-current liabilities		(1,111,000)	(426,217)
Total assets less total liabilities		892,307	1,953,923
Taxpayer's equity and other reserves			
General reserve		892,307	1,953,923
Total equity		892,307	1,953,923

The notes on pages 55 to 78 form part of these financial statements and should be read in conjunction therewith.

The financial statements were approved on 24 February 2025 on behalf of GTCNI by:

Ian Gallagher

In Sallyw.

Interim Chief Executive Officer/Registrar

# Statement of Cash Flows for the year ended 31 March 2024

The Statement of Cash Flows shows the changes in cash and cash equivalents of GTCNI during the reporting period. The statement shows how GTCNI 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 the organisation. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to GTCNI's future service delivery.

	Notes	2023-24	2022-23
		£	£
CASH FLOWS FROM OPERATING ACTIVITIES			
Net (deficit)/ surplus before interest		(47,752)	(187,073)
Decrease / (Increase) in trade and other receivables	9	9,354	(18,413)
(Decrease)/Increase in trade and other payables	11	(7,351)	10,864
Depreciation Charges	6	97,517	97,516
Depreciation on Disposal	6	(34,743)	(1,953)
Amortisation Charges	7	69,608	25,528
Actuarial gain on pension scheme	2	(997,000)	745,000
Pension scheme movement	2	831,000	(677,000)
Interest Payable	5	(88,760)	(34,094)
Taxation Payable		(16,864)	(6,417)
Net cash inflow from operating activities		(184,991)	(46,041)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	6		1,953
Purchase of Intangible Asset	7	(71,602)	(223,938)
Interest earnings	5	88,760	34,094
Net cash flow from investing activities	_	17,158	(187,891)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Lease Asset Interest & provision Movements		(146,217)	(48,816)
Net cash flow from financing activities		(146,217)	(48,816)
NET INCREASE IN CASH AND			
CASH EQUIVALENTS IN THE PERIOD	10	(314,050)	(282,748)
CASH AND CASH EQUIVALENTS AT THE			
BEGINNING OF THE PERIOD	10	2,130,392	2,413,140
CASH AND CASH EQUIVALENTS AT THE			
END OF THE PERIOD	10	1,816,342	2,130,392

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 GTCNI. The General Fund represents the total assets less liabilities of the organisation, to the extent that the total is not represented by other reserves and financing items.

	NET EXPENDITURE RESERVES £	TOTAL RESERVES £
Balance at 31 March 2023	1,953,923	1,953,923
Changes in Taxpayers Equity 2023-24		
Actuarial gain/(loss) on the pension scheme	(997,000)	(997,000
Comprehensive Net Income for 2023-24	(64,616	(64,616
Balance at 31 March 2024	892,307	892,307

## 7. Notes to the Accounts for the Year Ended 31 March 2024

## 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by the Department of Finance (DoF). 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 is judged to be most appropriate to the particular circumstances of the General Teaching Council for Northern Ireland (GTCNI) for the purpose of giving a true and fair view has been selected. The particular policies adopted by GTCNI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

## 1.1 Accounting Convention

The financial statements have been prepared under the historical cost convention. These accounts have been prepared in pounds sterling and are rounded to the nearest pound.

# 1.2 Registration Fee Income

The annual registration year runs from 1 April to the following 31 March, with the fee becoming due on 1 April every year or during the year at time of registration by new applicant. The fee is required to be paid in full regardless of the date on which a teacher actually registers with GTCNI. There is no reduction for part year registration.

#### 1.3 Property, plant and equipment

Property, plant, and equipment is defined as any single piece of equipment costing more than £1,000 (inclusive of VAT) that has an estimated economic / operational life of more than one year. Where it is more usual to treat individual components as a group, these are treated as assets so long as their collective value exceeds the capitalisation threshold. Property, plant, and equipment have been valued at historic cost at the year-end as, in the opinion of GTCNI, any revaluation adjustments are not material.

## 1.4 Depreciation

Depreciation of property, plant and equipment is provided on a straight-line basis by reference to current values and to the remaining economic useful lives of assets and their estimated residual value. Freehold land and assets under construction are not depreciated. Asset lives are reviewed annually and are normally within the following ranges: Buildings 50 years

Information technology 3 to 10 years

Plant and machinery 3 to 5 years

Non-current assets are depreciated on a straight-line basis in order to write off the cost less estimated residual value of each asset over its expected useful life at the following rates:

Office Equipment 20% per annum

Furniture and Fittings 20% per annum

Computer Equipment 33.33% per annum

# 1.5 Intangible assets

Software and associated licences are capitalised as intangible assets where expenditure of £1,000 or more is incurred on the purchase of an individual or grouped asset. Assets under construction are carried at cost. Other intangible assets are measured at depreciated replacement cost using suitable indices compiled by the ONS. Assets under construction are not amortised. Software licences are amortised over the shorter of the term of the licence and their useful economic life. Other intangible assets are amortised over three to ten years.

An intangible asset that is identifiable and are controlled by GTCNI through custody or legal rights is capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to the organisation;
- 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 a cost of at least £1,000.

#### 1.6 Amortisation

Amortisation is provided for all intangible non-current assets with a finite useful life, by allocating the cost (or revalued amount) less estimated residual value of the assets as fairly as possible to the periods expected to benefit from their use. Useful lives are estimated on a realistic basis, reviewed annually, and adjusted over the revised remaining economic life where appropriate.

The following useful economic lives should, where necessary, be used as approximations to the levels estimated annually:

Intangible Assets – Software and Software Licences: 3 years.

In relation to the significant investment in GTCNI's new teacher registration system, a realistic review of the intangible asset created has concluded that amortisation over five years would be more appropriate.

# 1.7 Employee Benefits including Pension

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 calculated using untaken annual leave balances from the payroll system and untaken flexi-leave balances for both permanent and temporary agency staff. It is not anticipated that the level of untaken flexi-leave will vary significantly from year to year.

Past and present employees are covered by the provisions of the Northern Ireland Local Government Officers' Pension Fund (the "Fund") which is part of the Local Government Pension Scheme (Northern Ireland) (the "LGPS (NI)"). The LGPS is a funded defined benefit plan with benefits earned up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings scheme. Details of the benefits earned over the period covered by this disclosure are set out in the 'LGPS Regulations (Northern Ireland) 2014 (as amended) and the LGPS, 'The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations (Northern Ireland) 2014 (as amended). The funded nature of the LGPS requires participating employers and its employees to pay contributions into the Fund, calculated at a level intended to balance the pension liabilities with investment assets. In respect of the defined contribution scheme, GTCNI recognises the contributions payable for the year.

## 1.6 Assets Funded by Government Grants

GTCNI holds no assets funded by government grants.

#### 1.7 Investments

GTCNI holds no investment assets.

#### 1.8 Inventory

GTCNI holds an inventory of publications. These have no net realisable value and as a result all related expenditure during the year is charged to the Net Expenditure Reserve.

## 1.9 Leasing

IFRS 16 Leases became effective for periods beginning on or after 1 January 2019, however the FReM deferred adoption until 1 April 2022. The cumulative catch-up method has been used; this is described in more detail below.

Consequently, the comparatives for 2021-22 reflect the requirements of IAS 17 Leases.

In accordance with IFRS 16, contracts that convey the right to use an asset in exchange for consideration are accounted for as leases. The FReM expands the scope of IFRS 16 to include arrangements with nil consideration. Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, as represented by rights both to obtain all the economic benefits from that asset and to direct its use. In such cases, the relevant part is treated as a lease.

#### GTCNI excludes:

- contracts for low-value items, defined as items costing less than £5,000 when new, provided they are not highly dependent on or integrated with other items, and
- contracts with a term shorter than twelve months (comprising the noncancellable period together with any extension options that GTCNI is reasonably certain to exercise and any termination options that GTCNI is reasonably certain not to exercise).

# Initial recognition

At the commencement of a lease (or the IFRS 16 transition date, if later), GTCNI recognises a right-of use asset and a lease liability.

The lease liability is measured as the payments for the remaining lease term, discounted either by the rate implicit in the lease, or, where this cannot be determined, GTCNI's incremental cost of borrowing. The payments included in the liability are those that are fixed or in-substance fixed, excluding changes arising, for example, from future rent reviews or changes in an index. The incremental cost of borrowing is the rate advised by HM Treasury which is set on a calendar year basis from January to December (4.72% for 2024, 3.51% for 2023). The lease liability is presented within non-current liabilities note to the accounts.

The right-of-use asset is measured at the value of the liability, adjusted for: any payments made, or amounts accrued before the commencement date; lease incentives received; incremental costs of obtaining the lease; and any disposal costs at the end of the lease.

#### Subsequent measurement

The asset is subsequently measured using the fair value model. GTCNI considers that the cost model is a reasonable proxy for the fair value model for leases of items other than land and property, and for leases of land and property with regular rent reviews. For other leases, the asset is carried at a revalued amount.

In these financial statements, right-of-use assets held under index linked leases have been adjusted for changes in the relevant index. The liability is adjusted for the accrual of interest, repayments, reassessments, and modifications.

## Lease expenditure

Expenditure includes interest, straight-line depreciation, any asset impairments, and any change in variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred. Lease payments are debited against the liability.

## Transitional arrangements

GTCNI has made the following determinations:

- To adopt IFRS 16, without restatement of comparative balances.
- Not to reassess the classification of contracts previously classified as leases or service contracts under IAS 17 and International Financial Reporting Interpretations Committee (IFRIC) 4.

However, new contracts have been classified using the IFRS 16 criteria:

- For leases previously treated as operating leases:
  - to measure the liability at the present value of the remaining payments, discounted by the incremental cost of borrowing as at the transition date;
  - to measure the asset at an amount equal to the liability, adjusted for any prepayment or accrual balances previously recognised for that lease;
  - to exclude leases whose term ends within twelve months of first adoption;
  - to use hindsight in assessing remaining lease terms; and
  - for leases previously identified as onerous and provided for, to use the practical expedient of adjusting the right-of-use asset by the amount of that provision.
- For leases previously treated as finance leases:
  - to use the carrying amount of the lease asset and liability measured immediately before first adoption under IAS 17 as the carrying value of the right-of-use asset and lease liability as at first adoption.

- arrangements previously treated as operating leases now found to be finance leases have been treated as new leases, commencing at first adoption.

# Accounting for leases under IAS 17

Leases are classified as either a finance lease or an operating lease depending on the substance of the agreement. A finance lease is a lease that transfers all the risks and rewards incidental to ownership of an asset. Finance leases are treated as if the asset had been purchased outright. The related assets are included in non-current assets and the capital element of the leasing commitments is shown as obligations under finance leases with a liability recognised in the SOFP. Lease rental payments consist of capital and interest elements. The capital element is applied to reduce the outstanding obligations in the SFP and the interest element is charged as an expense in proportion to the reducing capital element outstanding. Assets held under finance lease are depreciated over the useful lives of equivalent owned assets. An operating lease is a lease other than a finance lease. Operating lease rentals are charged to the SOCNE in equal annual amounts over the lease term.

### 1.10 Provisions

GTCNI provides for legal or constructive obligations which are of uncertain timing or amount at the reporting period date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using the real rate set by HMT.

#### 1.11 Contingent Liabilities

In accordance with IAS 37, Provisions, Contingent Liabilities and Contingent Assets, GTCNI discloses as contingent liabilities, potential future obligations arising from past obligating events where the existence of such obligations remain uncertain pending the outcome of future events outside the organisation's control, unless their likelihood is considered to be remote. 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.

### 1.12 Foreign Exchange Transactions

Foreign exchange transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction. Monetary assets and liabilities denominated in foreign currency at the reporting period date are translated at the rates ruling at that date. These translation differences are dealt with in the SOCNE.

# 1.13 Value Added Tax

GTCNI registration fee income is outside the scope of VAT. Input tax on expenditure is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets.

# 1.14 Corporation Tax

HM Revenue & Customs has determined that income in respect of registration fees is regarded as non-trading and thus exempt from Corporate Tax. However, Corporation Tax is chargeable on income from all other sources, including deposit interest.

#### 1.15 Financial Instruments

Financial assets and financial liabilities are recognised on GTCNI's statement of financial position when GTCNI becomes party to the contractual provisions of the instruments on a trade basis. In particular:

Cash and cash equivalents: Cash and cash equivalents comprise cash at bank and in hand.

Trade and other receivables: Trade receivables do not carry any interest and are recognised at the lower of their original invoiced value and recoverable amount. Provision is made when there is objective evidence that the asset is impaired. Balances are written off when the probability of recovery is assessed as being remote; and

Trade and other payables: Trade payables are not interest bearing and are stated at their nominal value.

#### 1.16 IFRS 15 Income from Service Revenue

There is none for the year.

#### 1.17 Accounting Estimates

No material accounting estimates or judgments were made by GTCNI in preparing these accounts.

## 1.18 Impact of New Accounting Standards

Management have reviewed new accounting standards that have been issued but are not yet effective. IFRS 16 has been issued and is applied from April 2022. Its impact is to reduce operating expenses for leases, but to create an operating lease asset that will be amortised over the life of the lease, resulting in higher depreciation charges. IFRS 7 Insurance Contracts has been reviewed and GTCNI has concluded there will be no impact.

## 2. Retirement Benefit Obligations

GTCNI participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC). NILGOSC is a multi-employer defined benefit scheme in which it is possible for an employer to identify its share of the assets and liabilities on a consistent basis. The NILGOSC scheme is a funded defined benefit plan with benefits earned up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings scheme.

The Scheme is funded by contributions made by both employees and employers who have been admitted to the Scheme. Employee contribution rates depend on their pensionable remuneration and are set between 5.5% and 10.5% for 2022-23. The employer's contribution rate to the NILGOSC scheme is currently 41.2%.

Salaries include gross salaries and performance pay. In accordance with IAS19, GTCNI accounts for employer pension contributions as a defined benefit scheme. Under IAS19 the organisation is required to account for its share of the assets and liabilities in the scheme.

GTCNI has included a pension charge to the Statement of Comprehensive Net Expenditure (SoCNE) for 2023-24 totaling £74,000 (2022-23: £101,000). Further, GTCNI has included as a liability the present value of deficit recovery contributions set by NILGOSC for a period of 3 years commencing 01 April 2023 and relating to historical pension deficits up to 31 March 2023 in closing pension fund values at 31 March 2024.

At 31 March 2024, an updated valuation was conducted by a qualified independent actuary for the purposes of meeting the requirements of IAS19 and was based on the last triennial actuarial valuation carried out at 31 March 2023. NILGOSC actuaries used a roll-forward approach to update valuations at 31 March 2024, and, as a starting-point, membership data as at 31 March 2023 then adjusted for 8 new employees from September 2023.

In rolling forward the pension fund liabilities, the valuation results (or results at the previous accounting date as appropriate) have been adjusted to allow for the later calculation date (by adding interest to the liabilities) and to make allowance for changes in liabilities due to:

- the accrual of new benefits and the discharge of liabilities from the payment of benefits. These items were calculated from cashflow data;
- the financial and demographic assumptions adopted at the year-end;
- the impact of any known experience affecting the liabilities. The standard approach is to allow for CPI inflation published at the accounting date, which will cover a period ending up to 1 month prior to the accounting

date. CPI inflation affects the value of pensions in payment, deferred benefits, and active pension accounts. In 2024, an allowance for the impact on final salary liabilities of a 7% increase in salaries was made, which is in line with the National Joint Council average settlement over 2023; and

- the impact of any known events that could result in a change in the liability such as past service costs, settlements, and curtailments.

In relation to the pension fund assets, the assets from the valuation (or assets at the previous accounting date as appropriate) have been adjusted to the accounting year-end to allow for:

- known and estimated investment returns, and
- known and estimated cash-flows (consistent with those used to rollforward the liabilities), including known and estimated investment returns on those cashflows.

The Employer's asset value at the start of the accounting period is accumulated with the Fund investment return over the accounting period.

Net cashflows were assumed to be paid halfway through the period and accrue half of the Fund investment return over the period.

No allowance was made over the period of the roll-forward for the following:

- re-balancing assets to orphaned liabilities in the Fund (which is undertaken at each triennial valuation).
- asset transfers in relation to individuals who have changed employer over the accounting period; where risks were shared across the Fund (such as Death In Service lump sums), any re-balancing to reflect the difference between expected cost and actual cost; cross subsidies between connected employers in the Fund (for example risk sharing agreements, or risks shared across employer groups/pools), and re-balancing employer asset values to ensure the sum of all individual employer assets equals the whole Fund asset value.

No further adjustment was required for the McCloud Judgement as it has been accounted for in previous years. However, it should be noted that NILGOSC have advised that McCloud Remedy Discrimination identified by the courts in the way the 2015 pension reforms were introduced must be removed by the Department for Communities. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. This is known as the 'McCloud Remedy' and will impact many aspects of the Local Government Pension Scheme. At this

stage allowance has not yet been made within CETVs for this remedy. More information on the McCloud remedy can be found on the NILGOSC website <a href="https://nilgosc.org.uk/employers/adminsteringthe-scheme/mccloud-remedy/">https://nilgosc.org.uk/employers/adminsteringthe-scheme/mccloud-remedy/</a>.

Other national developments (cost management, GMP indexation, Goodwin Ruling) have not been recognized as a past service cost in 2024.

The overall Fund return over the accounting period has been calculated as 10.5%. This includes any adjustment to reflect the difference between Fund returns and estimated index returns used over the last accounting period. Known Fund returns for the period ending 31 December 2023 and index returns for the remainder of the accounting period have been applied with the index returns between 31 December 2023 and 31 March 2024 being calculated as 4.1%.

With GTCNI's managed pension fund having orphan status, an actuarial revaluation of past contributions to meet anticipated current and future retirement benefits of existing contributors to the scheme has resulted in a pension deficit contribution recovery scheme being put in place for a period of three years commencing 01 April 2023 as well as an uplift in the employer contribution rate from 19.5% to 41.2% for a corresponding period of three years. As the deficit recovery contribution calculation relates to past contributions and pension fund performance an accrual for the full cost was made in 2022-23.

Paragraph 64 of IAS 19 Employee Benefits limits the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit plan and the asset ceiling. Paragraph 8 of IAS 19 defines the asset ceiling as 'the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan'. IFRIC 14 provides an interpretation of the requirements in IAS 19 and limits the economic benefit available as reductions in future contributions to the cumulative future service cost, less any minimum funding requirement relating to future service.

The IAS 19 balance sheet shows a net pensions asset of £0.72m before consideration of a surplus restriction under paragraph 64 of IAS 19. Paragraph 64 states that "When an entity has a surplus in a defined benefit plan, it shall measure the net defined benefit asset at the lower of: (a) the surplus in the defined benefit plan; and (b) the asset ceiling, determined using the discount rate (IAS 19)." The asset ceiling is "the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan." To this end, a £0 ceiling has been applied to the calculated asset value as well as additional calculations to determine if an 'additional liability' should be recognised this year because GTCNI is paying deficit contributions under a 'minimum funding requirement' (as defined under IFRIC 14). The additional liability is equal to the value of the future deficit contributions that cannot be recognised as a net pension asset after they have been paid into the

Fund (i.e., they have no economic benefit to GTCNI). Overall, a closing liability of £1.1m has been recognized on the SoFP.

These results shown below allow for the 2022 Actuarial Valuation of the Fund. The effect of allowing for this is shown in the 'Actuarial (gains)/losses due to liability experience' and the 'Return on plan assets (in excess of)/below that recognised in net interest' and is reflected in the balance sheet position. The demographic assumptions have also been updated to reflect those used for the 2022 Actuarial Valuation. These changes may have had a positive or negative effect on the balance sheet position. The Current Service Cost has also been updated to reflect the employer's membership data as at the 2022 valuation.

#### Asset returns

Asset returns over the accounting period have been higher than expected. This has led to a gain on assets over the accounting period and an improvement in the balance sheet position.

# **Financial Assumptions**

There has been a change to the financial assumptions over the period. The discount rate has increased by 0.10%, the CPI inflation assumption has reduced by 0.10% and the salary increase assumption has reduced by 0.10%. This has resulted in a more positive balance sheet position than if the financial assumptions at the start of the period had been used. The impact of this change is recognised in Other Comprehensive Income.

## Demographic Assumptions

There has been a change to the demographic assumptions at this accounting date. The impact of this change has been recognised in Other Comprehensive Income. There has been a change to the demographic assumptions at this accounting date. The impact of this change has been recognised in Other Comprehensive Income.

The impact on longevity for the Fund's members will be affected by the indirect impact of Covid-19, including the health of the surviving population, and the economic, social, and political consequences of tackling Covid-19. The UK experienced exceedingly high levels of excess death (measured using 2019 experience as a baseline) in the late part of 2022 and continued to see elevated mortality in early 2023. However, population-level mortality in the last months of 2023 was more in line with historic norms. An explicit adjustment was made to reflect the difference between the actuary's view of future longevity improvements in a post covid world, and that predicted by the latest model. The adjustment was to increase the (unrounded) scaling factors determined by the Demographic HorizonsTM model by adding 1.5% to the unadjusted scaling factors. In June 2023, the CMI ('Continuous Mortality Investigation') published its updated

standard mortality projections model, 'CMI\_2022'. The core version of the 2022 model disregarded 2020 and 2021 deaths data, and placed partial weight on 's mortality data, to reflect that 2022 may be at least partially predictive of future experience. At 31 March 2024, the IAS-19 report used the mortality assumptions adopted for the 2022 valuation, but also adopted the latest CMI\_2022 mortality projection model with a smoothing parameter (Sk) 7.0% and an A parameter of 0.5%. No further adjustments for Covid-19 were made.

The other demographic assumptions used were the rates of withdrawal and ill health retirements (for active members), the allowance made for cash commutation on retirement, the proportion of members whose death gives rise to a dependant's pension, and the assumed level of future promotional salary increases. These remained the same as those adopted for the 2022 triennial Valuation.

Allowance for Experience over the Accounting Period

The IAS-19 valuation allowed for the following experience over the accounting period (charged to Other Comprehensive Income):

Item	Description
CPI inflation	The defined benefit obligation has been adjusted to allow for actual CPI inflation being higher (or lower) than assumed, resulting in higher (or lower) increases to pensions in payment, revaluation of deferred pensions and increases to active pension accounts. Over this accounting period the adjustment is based on actual CPI inflation of 3.4% between 28 February 2023 and 29 February 2024
Updated valuation	The assets, defined benefit obligation, and Current Service Cost have been calculated based on the data and results of the 2022 triennial actuarial valuation (as set out above)
Salary increases	The defined benefit obligation has been adjusted to allow for salary increases of 7.0% p.a. which is based on the average pay settlement for 2023 under the National Joint Council negotiations. This impacts the value of active members' liabilities that remain linked to final salary.

#### Duration

The weighted average duration of the defined benefit obligations is 15.4 years. The duration calculation is based on the membership data at the last full valuation of the Scheme liabilities. However, the duration depends on the assumptions used to value the liabilities, so this figure has been adjusted to reflect changes in

financial conditions between the valuation measurement and the year-end measurement.

## Pensionable Payroll

The pensionable payroll derived from the contribution data has increased significantly since last year. This is due to a change in the number of contributing members and no profit or loss has been assumed from this.

#### **Net Pension Asset**

The IAS 19 balance sheet is showing a net pensions asset before consideration of a surplus restriction under paragraph 64 of IAS 19.

# Results under IAS 19 (LGPS funded benefits)

The figures below relate to the funded liabilities within the fund which is part of the Local Government Pension Scheme.

# Key assumptions used:

	31 March 2024 % per annum	31 March 2023 % per annum
Discount rate	4.80%	4.70%
CPI inflation	2.60%	2.70%
Pension increases	2.60%	2.70%
Pension accounts revaluation rate	2.60%	2.70%
Salary increases	4.10%	4.20%

#### Mortality Assumption

The mortality assumptions are based on actual mortality experience of members within the Fund based on analysis conducted as part of the 2022 Actuarial Valuation and allow for expected future mortality improvements. Sample life expectancies at age 65 in normal health resulting from these mortality assumptions are shown below.

	31 March 2024	31 March 2023
Males		
Pensioner member aged 65 at accounting date	21.7	22.2
Active member aged 45 at accounting date	22.7	23.2
Females		
Pensioner member aged 65 at accounting date	24.6	25
Active member aged 45 at accounting date	25.6	26

Asset allocation

The asset allocation mix at 31 March 2024 is:

Value at 31 March 2024				Value at
	Quoted	Unquoted	Total	31 March 2023
Equities	43.60%	0.10%	43.70%	40.00%
Property	0.00%	9.70%	9.70%	11.20%
Government bonds	17.40%	0.00%	17.40%	20.60%
Corporate bonds	4.20%	0.00%	4.20%	3.00%
Multi Asset Credit	13.30%	0.00%	13.30%	13.30%
Cash	5.60%	0.00%	5.60%	6.50%
Other	0.20%	5.90%	6.10%	5.40%
Total	84.30%	15.70%	100.00%	100.00%

# GTCNI's share of the assets of the Scheme at 31 March 2024 is:

	31 March 2024 £'000	31 March 2023 £'000
Equities	2,329	1,932
Property	517	541
Government Bonds	927	995
Corporate Bonds	224	145
Multi Asset Credit	709	643
Cash	298	314
Other	325	261
Fair value of assets	5,330	4,831

# GTCNI's share of the liabilities of the Scheme at 31 March 2024 is:

	31 March 2024 £'000	31 March 2023 £'000
Opening defined benefit obligation	4,744	6,198
Current Service Cost	67	76
Interest expense of defined benefit obligation	217	164
Contributions by participants	19	11
Actuarial (gains)/losses due to changes in financial		
assumptions	(144)	(2,333)
Actuarial (gains) due to demographic assumptions	(77)	27
Actuarial (gains)/losses due to liability experience	46	835
Net benefits paid out	(266)	(234)
Deficit Contribution Recovery Scheme agreed 31 March 2023 Past service costs		0
Closing defined benefit obligation	4,606	4,744

The reconciliation of the scheme's funded status to the Balance Sheet as at 31 March 2024 is:

	31 March 2024 £'000	31 March 2023 £'000
Fair value of assets Present Value of funded defined benefit obligation Deficit Contribution Recovery Scheme agreed 31 March 2023	5,330 (4,606)	4,831 (4,744) (367)
Pension surplus / (liability) recognised in the Statement of Financial Position	724	(280)

The split of the liabilities at the last valuation between the various categories of members is as follows:

Active members	18%
Deferred Pensioners	14%
Pensioners	68%

Amounts recognised in the SoCNE and OCE for year ended 31 March 2024 are:

	31 March 2024 £'000	31 March 2023 £'000
Amounts included in Staff Costs		
Operating Charge: Current service Cost	67	76
Past Service Charge		-
Amounts charged to Pension Financing Charge		
Other Finance Costs: Interest on net defined liability/(asset)	7	25
Pension expense recognised in SOCNE	74	101

# (Gains) / losses recognised in the OCE were attributable to:

	2023-	2022-
	24 £'000	23 £'000
Determine the control of the control		
Return on plan assets (in excess of)/below that in net interest	(279)	359
Actuarial losses/(gains) due to changes in financial assumptions	(144)	(2,333)
Actuarial (gains) due to demographic assumptions	(77)	27
Actuarial (gains)/losses due to liability experience	46	835
Deficit Contribution Recovery Scheme agreed 31 March 2023		0
Adjustment loss (gain) due to restriction of surplus	724	
Adjustment loss (gain) due to a minimum funding requirement	727	
Total losses/(gains) recognised in OCE	997	(1,112)

With the figure as at 31 March 2023 then being adjusted downwards to recognise the deficit contribution liability of £0.37m in full.

Changes in the fair value of the assets were attributable to:

	31 March 2024 £'000	31 March 2023 £'000
Opening Fair Value of Assets	4,831	5,241
Interest income on assets	227	139
Re-measurement gains/(losses) on assets	279	(359)
Contributions by the employer	240	33
Contributions by participants	19	11
Net benefits paid out of the fund	(266)	(234)
Closing Fair Value of Employers Assets	5,330	4,831

Allowance for administration expenses included in Current Service Cost (£M): 0.001. Investment manager expenses are charged to the actual return on assets and hence through Other Comprehensive Income and Expenditure.

Amounts for the current and previous accounting periods were:

	31 March	31 March	31 March	31 March
	2024	2023	2023	2022
	£'000	£'000	£'000	£'000
Fair value of employer assets Present value of funded defined	5,330	4,831	4,831	5,241
benefit obligation  Gain / (Liability) recognised on the	4,606	4,744	5,111	6,198
Statement of Financial Position	724	87	(280)	(957)
Experience (losses)/gains on assets Experience (gains)/losses on	279	(359)	(359)	97
liabilities	46	835	835	16
Actuarial (gains)/losses on assets	(233)	1,194	1,194	(81)
Actuarial (gains)/losses on liabilities	(221)	(2,306)	(2,306)	(456)
Legacy Liability Actuarial losses/(gains) recognised		0	367	
in OCE*	(454)	(1,112)	(745)	(537)

<sup>\*</sup> With the figure as at 31 March 2023 then being adjusted downwards to recognise the deficit contribution liability of £0.37m in full.

#### **Sensitivity Analysis**

IAS19 valuation results depend critically on the principal assumptions used in the calculations. Each factor is considered in isolation i.e., the "impact on liability" assumes all other factors are constant.

Asset Volatility: The liabilities used for accounting purposes are calculated using a discount rate with reference to corporate yield bonds at the accounting date. If assets underperform this yield, this will create a deficit in the accounts. The Fund holds a significant proportion of growth assets which, while expected to outperform corporate bonds in the long term, creates volatility and risk in the short term in relation to the accounting figures.

Changes in Bond Yield: A decrease in corporate bond yields will increase the value placed on the liabilities for accounting purposes although this will be marginally offset by the increase in the assets as a result (to the extent the Fund invests in corporate bonds).

Inflation Risk: the majority of the pension liabilities are linked to either pay or price inflation. Higher inflation expectations will lead to higher liability value. The assets are not perfectly correlated with inflation meaning that an increase in inflation will increase the deficit.

Life Expectancy: The majority of the Fund's obligations are to provide benefits for the life of the members following retirement, so increases in life expectancy will result in an increase in liabilities.

Exiting employers: Employers which leave the Fund (or their guarantor) may have to make an exit payment to meet any shortfall in assets against their pension liabilities. If the Employer (or guarantor) is not able to meet this exit payment the liability may in certain circumstances fall on other employers in the Fund. Further the assets on exit in respect of "orphan liabilities" may in retrospect, not be sufficient to meet the liabilities. This risk may fall on other employers. "Orphan liabilities" are currently a small proportion of the overall liabilities in the Fund.

The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation as at 31 March 2024 and the projected service cost for the period ending 31 March 2025 is set out below:

Adjustment to discount rate	+0.1% p.a.	Base figure	-0.1% p.a.
Present value of total obligation (£M)	4.537	4.606	4.68
% change in present value of total obligation	-1.5%		1.6%
Projected service cost (£M)	0.063	0.065	0.067
Approximate % change in projected service cost	-3.4%		3.5%

Adjustment to salary increase rate	+0.1% p.a.	Base figure	-0.1% p.a.
Present value of total obligation (£M)	4.611	4.606	4.601
% change in present value of total obligation	0.0		-0.1%
Projected service cost (£M)	0.065	0.065	0.065
Approximate % change in projected service cost	0.0%		0.0%

Adjustment to pension increase rate	+0.1% p.a.	Base figure	-0.1% p.a.
Present value of total obligation (£M)	4.675	4.606	4.542
% change in present value of total obligation	1.5%		-1.4%
Projected service cost (£M)	0.067	0.065	0.063
Approximate % change in projected service cost	3.5%		-3.4%

# 3. Expenditure

			Restated
	31-Mar	31-Mar	31-Mar
	2024	2023	2022
	£	£	£
Staff Costs:			
Wages and Salaries	757,715	903,375	373,340
Social Security costs	32,532	12,904	27,589
Pension costs	77,550	75,928	147,234
	867,797	992,207	548,163
Other Operating Costs:			
Rent and rates	53,260	43,277	87,546
Computer costs	69,297	90,499	136,179
Legal fees and Settlements	8,342	419	3,589
Service charge and utilities	56,847	54,070	45,329
Professional & Consultancy costs	26,138	31,612	31,430
Database support and maintenance	127,846	24,141	18,815
Amortisation & Depreciation	167,125	123,044	17,940
Lease Interest	(2,867)	5,589	-
Substitution costs	-	-	4,290
Printing and stationery	978	5,062	4,271
Maintenance services	9,405	9,243	6,758
Database Licences	(773)	10,276	8,664
Database Enhancements	2,560	2,078	3,856
Miscellaneous expenses	1,849	1,622	2,394
Fee collection charges	1,496	3,493	3,254
Subscriptions	1,488	1,488	1,932
Training and development	629	2,904	834
Postage	406	335	563
Stakeholder engagement	-	-	360
Travel and subsistence - Council	-	-	
Books & newspapers	-	-	-
Hospitality and venue hire	126	423	-
Recruitment Costs	28,630		
Loss on Disposal of Fixed Asset	4,552		
Travel and subsistence-Staff	620	401	(82)
	557,954	409,976	377,922
Non-Cash Items	•	•	,
Notional audit fee	17,000	16,500	14,500
	17,000	16,500	14,500
Total Expenditure	1,442,751	1,418,683	940,585

# 4. Registration Income

GTCNI's annual registration year runs from April to March. GTCNI received £1.2m (2022-23: £1.2m) in teacher registration fees – this represents some 27,891 fees (2022-23: 27,407) at the 20+-year unchanged registration fee level of £44. 24,254 or 87% (2022-23: 24,171 88%) of these registrations represent teachers paying via deductions at source through payroll.

## 5. Other Income

	31 March 2024 £	Restated 31 March 2023 £	31 March 2022 £
Interest income Other income	88,760 69,015	34,094	2,713
Total	157,775	34,094	2,713

# 6. Property, Plant and Equipment

	Lease	Office Equipment	Computer Equipment	Furniture & Fittings	
<b>CURRENT YEAR</b>	Asset £	£	£	£	Total £
Cost or Valuation					
As at 1 April 2023	195,033	72,494	53,313	50,217	371,057
Additions		-			0
Disposals		-		-	0
As at 31 March 2024	195,033	72,494	53,313	50,217	371,057
<u>Depreciation</u>				=	
As at 1 April 2023	97,516	72,494	53,313	50,217	273,540
Charge for period	97,517				97,517
Disposals			0		0
As at 31 March 2024	195,033	72,494	53,313	50,217	371,057
Net Book Value				<del>-</del>	
As at 31 March 2023	97,517	-	0	0	97,517
As at 31 March 2024	0	-	0	0	0
Asset Financing					
Owned		-	0	0	0
Leased	0				0
As at 31 March 2024	0	0	0	0	0

	Lease Asset	Office Equipment	Computer Equipment	Furniture & Fittings	
PRIOR YEAR	£	£	£	£	Total £
Cost or Valuation					
As at 1 April 2022		72,494	55,266	50,217	177,977
Additions	195,033	-	-	-	195,033
Disposals	-	-	(1,953)	-	(1,953)
As at 31 March 2023	195,033	72,494	53,313	50,217	371,057
<u>Depreciation</u>					
As at 1 April 2022	0	72,494	55,266	50,217	177,977
Charge for period	97,516	-	-	-	97,516
Disposals	-	-	(1,953)	-	(1,953)
As at 31 March 2023	97,516	72,494	53,313	50,217	273,540
Net Book Value					·
As at 31 March 2022	-	-	-	-	_
As at 31 March 2023	97,517	-	-	-	97,517
Asset Financing					
Owned		-	-	-	-
Leased	97,517				97,517
Total as at 31 March 2023	97,517	-	-	-	97,517

GTCNI holds no third-party assets.

# 7. Intangible Assets

CURRENT YEAR	Computer Software & Licences £	Total £
Cost or Valuation	•	
As at 1 April 2023	294,703	294,703
Additions	110,897	110,897
Disposals	(39,295)	(39,295)
As at 31 March 2024	366,305	366,305
<u>Depreciation</u>		
As at 1 April 2023	55,929	55,929
Charge for period	69,608	69,608
Disposals	(34,743)	(34,743)
As at 31 March 2024	90,794	90,794
Net Book Value		
As at 31 March 2023	238,774	238,774
As at 31 March 2024	275,511	275,511
Asset Financing		
Owned	275,511	275,511
Leased		
As at 31 March 2024	275,511	275,511

PRIOR YEAR	Computer Software & Licences £	Total £
Cost or Valuation		
As at 1 April 2022	70,765	70,765
Additions	223,938	223,938
Disposals	-	-
As at 31 March 2023	294,703	294,703
<u>Amortisation</u>		
As at 1 April 2022	30,401	30,401
Charge for period	25,528	25,528
Disposals	-	-
As at 31 March 2023	55,929	55,929
Net Book Value		
As at 31 March 2022	40,364	40,364
As at 31 March 2023	238,774	238,774
Asset Financing		
Owned	238,774	238,774
Total as at 31 March 2023	238,774	238,774

## 8. Financial Instruments

GTCNI's core functions are funded from fee income from teachers' registration. GTCNI has no borrowings and mitigates its exposure to liquidity risk by managing its resources. Its cash balances are held in commercial bank accounts, none of which materially expose GTCNI to interest rate risk. Assets and liabilities are denominated in sterling. GTCNI is not materially exposed to currency risk.

### 9. Trade Receivables and Other Current Assets

Amounts Falling due within one year:	31 March 2024 £	31 March 2023 £
Prepayments	(7,438)	13,538
Accrued income Other receivables	29,996	18,289 85
Total	22,558	31,912

# 10. Cash and Cash Equivalents

	31 March 2024 £	31 March 2023 £
Balance at 1 April	2,130,391	2,413,140
Net change in cash and cash equivalent balances	(314,049)	(282,749)
Balance at 31 March	1,816,342	2,130,391
The following balance at 31 March were held at commercial banks and in cash in hand:	1,816,342	2,130,391

# 11. Trade Payables and Other Current Liabilities

Amounts Falling due within one year:	31 March 2024 £	31 March 2023 £
Trade payables	27,103	52,093
HMRC payable		-
Salaries and exit payments		-
Accruals / Provisions	84,000	66,361
Total	111,103	118,454

## 12. Commitments under Leases

With the introduction of IFRS16, GTCNI's accommodation lease covering a two year period from 01 April 2022 to 31 March 2024 has been valued for right of use asset take-on value, including terminal dilapidations, as follows:

	Land £	Buildings £	Information Technology £	Plant and Machinery £	Furniture and Fittings £	Total £
Right of Use Assets						
As at 01 April 2022	-	-	-	-	-	-
Additions		195,033	-	-	-	195,033
Depreciation						
Expense	-	(195,033)	-	-	-	(195,033)
As at 31 March						
2024	-	-	-	-	-	-

Obligations at the end of the period, including terminal dilapidations, comprised:

	31 March 2024 £	31 March 2023 £
Buildings		
Not later than one year	-	146,217
Later than one year and not later than five years	-	-
Later than five years	-	-
less Interest element		
Present Value of Obligations	-	146,217

Costs included in the statement of comprehensive net expenditure not included in lease liabilities and comprising irrecoverable VAT and lease interest charges were:

££
4 16,470
-

The total cash outflow for lease costs during the year were:

	31 March	31 March
	2024	2023
	£	£
Total cash outflow for leases	65,286	65,286

## 13. Capital Commitments

GTCNI has no capital commitments at 31 March 2024.

## 14. Related Party Transactions

GTCNI is an NDPB sponsored by the Department of Education (DE) which is regarded as a related party. GTCNI also entered into a number of immaterial transactions with schools in Northern Ireland for which DE is regarded as the parent.

In addition, GTCNI had a number of material transactions with other government departments and central government bodies as follows:

- Central Procurement Directorate (CPD)
- Departmental Solicitors Office (DSO)

- Department of Finance (DoF)
- IT Assist

During the year, no members of the key management staff, or other related parties undertook any material transactions with GTCNI, other than those disclosed in the Remuneration Report. A register of members' interests is available and can be inspected at GTCNI's office, Albany House, during normal working hours. As staff are currently working an office / home hybrid model, please contact GTCNI to make an appointment.

# 15. Events after the Reporting Period

GTCNI was made aware in 2022 of an impending Industrial Tribunal (IT) action led by NIPSA, with the organisation being one of four named respondents on a class action emanating from the McCloud Judgement in relation to "hurt feelings" from the 2015 decision regarding the move from final benefits to average salary for the purposes of pension calculation. The IT is ongoing.

#### Date for Authorisation for Issue

The Interim Chief Executive Officer / Registrar authorised these financial statements for issue on 24 February 2025.