

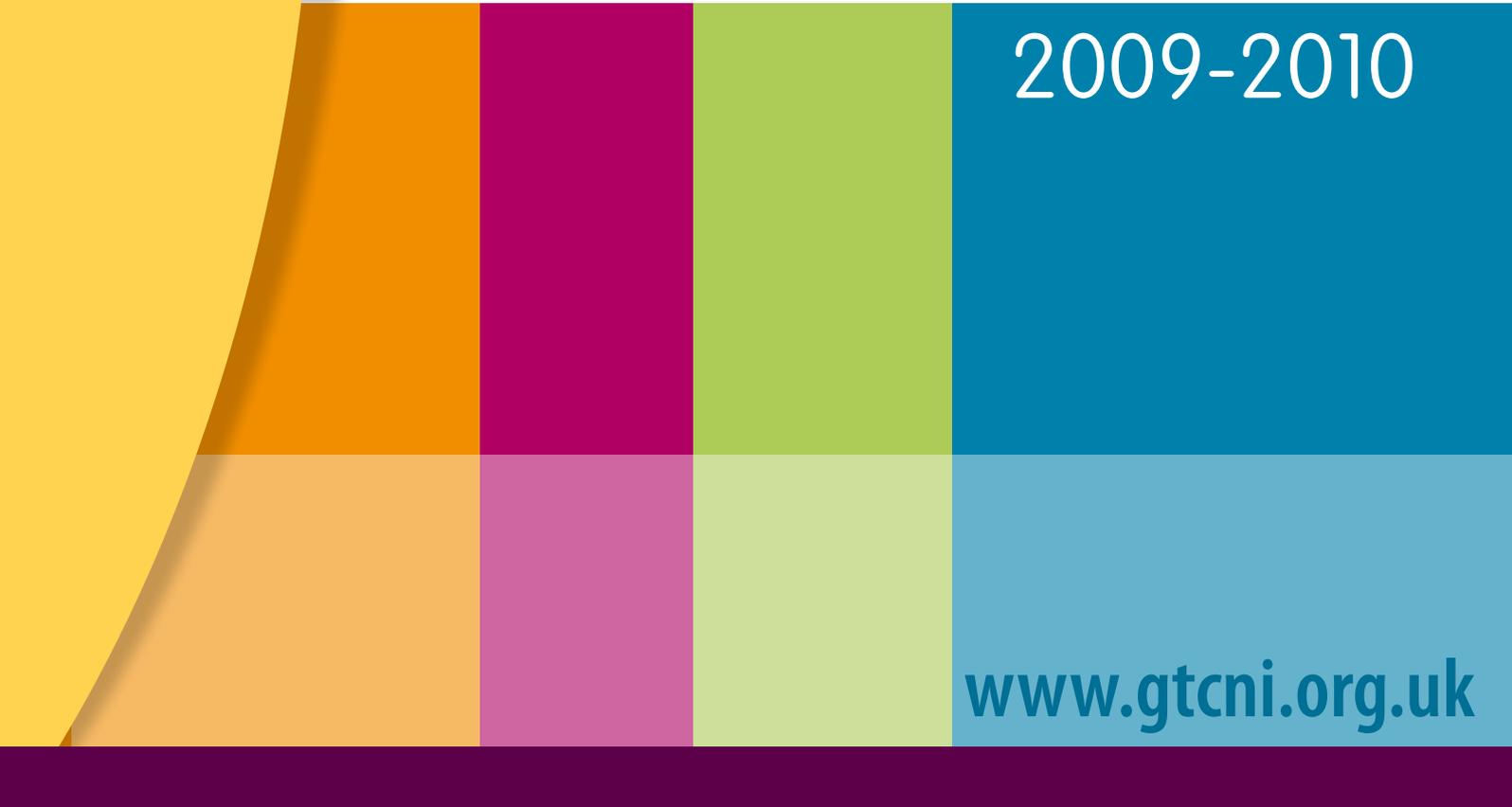


GTCNI

General Teaching Council for Northern Ireland

Annual Report and Accounts

for the year ended 31 March 2010



2009-2010

www.gtcni.org.uk

General Teaching Council for Northern Ireland
Annual Report and Accounts
for the year ended 31 March 2010

The Registrar/Chief Executive Officer authorised these
Financial Statements for issue on 20th April 2012

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND

YEAR ENDED 31 MARCH 2010

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GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
CHAIRPERSON'S FOREWORD
THE YEAR ENDED 31 MARCH 2010

CHAIRPERSON'S FOREWORD

This is the sixth Annual Report published by the General Teaching Council for Northern Ireland.

It has been a trend in recent year for this foreword to reflect on the broader social and economic context within which the Council operates; and in so doing make reference to the commitment of the profession and the Council to its core mission of services and excellence.

However, given the current circumstances any comment which did not take cognisance of the on-going political impasse in regard to the legislation required to facilitate the Council in its work would be both incomplete and lacking in integrity. The failure of the Assembly to progress the necessary legislation is not just unfortunate but unacceptable. Whilst the Council has undertaken a significant work programme in establishing the processes and protocols for regulation, no further progress can be made unless the necessary legislation is enacted.

The profession deserves better.



Ivan Arbuthnot
Chair, GTCNI

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
PROFESSIONAL ADVISORS
THE YEAR ENDED 31 MARCH 2010

AUDITORS

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

INTERNAL AUDITORS

ASM Horwath
Horwath House
20 Rosemary Street
Belfast
BT1 1QD

SOLICITORS

Cleaver Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW

BANKERS

Northern Bank Ltd
Donegall Square North
Belfast
BT1 2HQ

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2010

The Council are pleased to present their Annual Report and Accounts for the year to 31 March 2010.

Our Annual Report and Accounts have been prepared in accordance with the requirements and guidelines set out in the Government's Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel which is in force for the financial year for which the accounts are being prepared and under an Accounts Direction given by the Department of Education in accordance with paragraph 12 of Schedule 1 to the Education (Northern Ireland) Order 1998. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

BACKGROUND AND INFORMATION

The General Teaching Council for Northern Ireland was established by the Education (Northern Ireland) Order 1998, and held its first meeting on the 15th October 2002. The Council is the statutory, independent body for the teaching profession and is dedicated to enhancing the status of teaching and promoting the highest standards of professional conduct and practice. The Council has a membership of 33, the majority of whom are teachers.

The Council is constituted as follows: 14 members are elected directly by the profession with a further 5 members nominated by the Northern Ireland Teaching Council. In addition, 10 members are nominated by broader interests within education including Higher Education Institutions, Employing Authorities and other agencies. The remainder are appointed by the Department of Education for Northern Ireland of whom one will be representative of industry and commerce and 3 will reflect the wider public interest. In essence the membership reflects the broad professional educational community. All members of the Council are independent, non-executive members and they report on other interests in the Register of Members' Interests which is held in the Council offices.

The Registrar is the Chief Executive Officer of the Council and he is supported by professional staff responsible for the Council's strategic and operational work programmes. The staff include the Senior Management Team, the Registration Team, and the Corporate and Support Services.

PRINCIPAL OBJECTIVES AND ACTIVITIES

The Council's responsibilities, as set out in the Education (Northern Ireland) Order 1998, Articles 34-41, are as follows:

- the registration of all teachers in grant-aided schools;
- the development of a Code of Professional Values and Practice;
- disciplinary functions relating to unacceptable professional conduct and serious professional incompetence; and
- the provision of advice to the Department of Education and employing authorities.

FUTURE DEVELOPMENTS

The Council's work in the forthcoming year will include the completion of a number of key initiatives:

- undertake a comprehensive Survey of Teachers, to help support the formulation of the Council's evidence-informed policy advice;
- develop regulatory procedures and processes further to primary legislation from the NI Assembly;
- implement an agreed programme of accreditation of ITE programmes;
- prepare for and conduct the election of teacher representatives for the new Council; and
- develop and publish a new Corporate Plan 2010 - 2013.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2010

COUNCIL MEMBERS AND RESPONSIBILITIES

Council Members have corporate responsibility for ensuring that the Council complies with any statutory or administrative requirements for the use of its income from registration fees. They are specifically responsible for:

- ensuring that high standards of administration and decision-making are observed at all times;
- establishing the overall strategic direction of the Council by means of oversight of the production of the Corporate Plan;
- overseeing the delivery of planned results by monitoring performance against agreed strategic objectives and targets;
- formulating a strategy for the security of personal information held so as to comply with the Council's statutory responsibilities; and
- ensuring that the Council does not exceed its powers or functions whether defined in statute or otherwise. Members are normally advised on these matters by the Council's Registrar and its legal advisors.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2010

Elected Members

Nursery School Representative	Mrs Susan Campbell
Special School Representative	Mrs Sally McKee
Primary School Representatives	Mr Charles Glenn Mr John McGrady Ms Daisy Mules Mrs Thea Patton Mr John Kerr
Secondary School Representatives	Mr Keith Smith Mr Damian Walls Dr Theo Lavery Mrs Teresa Graham Mrs Rosemary Barton
Primary School Principal	Mrs Audrey Stewart
Secondary School Principal	Mr Ivan Arbuthnot

Appointed Members

Northern Ireland Teachers' Council	Mr John Pollock Mr Peter Scott Mr Malachy Doherty Mr Tony Lappin Mr Alistair Orr
Association of Education and Library Boards	Mr Gary Haire (Appointed April 2008, resigned November 2009) Mr Gordon Topping
Council for Catholic Maintained Schools	Mr John Colgan Mrs la'Verne Montgomery
Comhairle na Gaelscolaíochta	Ms Aine Andrews
Governing Bodies Association	Mr Ronnie Hassard
Northern Ireland Council for Integrated Education	Mrs Frances Donnelly
Transferor Representatives' Council	Ms Rosemary Rainey (Appointed Nov '09)
Trustees of Catholic Maintained Schools	Mr Joe Corrigan
Universities Council for the Education of Teachers	Dr Leslie Caul
Department of Education	Mrs Dorothy Black Dr Jennifer Cornyn Mrs Miriam Karp Mr Brendan McConville

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2010

COUNCIL'S COMMITTEE STRUCTURE

The Council provides leadership, monitors performance to ensure that the GTCNI's aims and objectives are met, and promotes the highest standards of probity and propriety. In order to facilitate this work, the Council delegates different areas of the work to a range of committees as outlined below. The Committees report on the work they have undertaken at the Council meetings and bring forward significant issues for discussion and approval.

The General Purposes and Finance Committee

This Committee has responsibility for overseeing the Council's planning and operational processes encompassing:

Planning Processes

- Corporate and Business Plans
- Annual Reports

Financial Procedures

- Financial Procedures Manual
- Procurement
- Budget approval
- Annual Accounts

Staffing and Accommodation

- Recruitment
- Staff Discipline

Policy Issues

- Equal opportunities
- Health and safety

The Registration Committee

This Committee has strategic responsibilities in regard to all aspects of Teacher Registration, including:

- The development and maintenance of registration processes.
- The commissioning of the registration database and managed services.
- The exceptional registration processes and applications for same.
- Review of the Council's disciplinary procedures.

In addition the Committee will advise on:

- The profile of the Profession and its implications for recruitment and supply.
- The implications of statutory policies in respect of registration requirements.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2010

The Policy Committee

This Committee has responsibility for the analysis of issues arising from changes and policy decisions within the education service.

The Committee exercises an analytical and advisory role in responding to issues emerging from policy developments, administrative changes or emerging trends or conditions within education.

It has a specific role in the consideration of issues such as:

- The Professional Code for Teachers.
- Standards of teaching.
- Initial teacher training.
- Professional development.
- Performance management.

The Audit Committee

This Committee has responsibility for:

- Approval and review of the Council's systems of internal control to ensure compliance with statutory regulations and guidance, and in-house procurement strategies.
- Consideration and approval of the Council's annual and long term internal audit programmes.
- Liaison with external auditors in relation to the nature and scope of the audit programme and processes.
- Review and submission to the Council, of the Code of Practice for Members and the Code of Conduct for Staff.

The Risk Management Committee

The Risk Management Committee is a sub-committee of the Audit Committee. It focuses on the risk management process within the Council and its terms of reference are as follows:

- to set the tone and influence the culture of risk management within the Council;
- to raise the level of management awareness and accountability for the business risks experienced by the Council ;
- to determine which type of risk is acceptable and which are not;
- to set the standards required from staff with respect to conduct and probity;
- to determine the appropriate risk appetite or level of exposure of the Council;
- to approve major decisions affecting the Council's risk profile or exposure;
- to monitor the management of significant risks to reduce the likelihood of unwelcome surprises;
- to ensure that the less significant risks are being actively managed, with the appropriate controls in place and working effectively; and
- to provide a mechanism for risk management issues to be discussed and disseminated to all areas of the Council.

The Committee also provides advice on the co-ordination of risk management strategies with the following objectives:

- to co-ordinate activities to obtain a more effective risk management process from existing resources;
- to prioritise and accelerate those risk management strategies that are critical to the achievement of corporate objectives; and
- to ensure that actions required are given the appropriate level of sponsorship and support.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2010

Corporate Governance

To ensure coherence in the operation of the Audit Committee, it is chaired by an independent Council member, who is not the Chairperson of the Council, and includes in its membership the Chairs of the other Committees. The Audit Committee ensures that the internal control systems, including audit activities, are monitored actively, independently and objectively in order to promote and ensure the highest standards of propriety, accountability and financial management within the Council. The Chair of the Audit Committee reports directly to the Council on the Committee's activities.

The Remuneration Committee

The Remuneration Committee meets annually to confirm the Registrar's objectives for the forthcoming year and to determine the annual pay award, in line with the Council's Performance Related Pay Scheme.

AUDITORS

Our financial statements are audited by the Comptroller & Auditor General for Northern Ireland (C&AG) in accordance with paragraph 12 of Schedule 1 to the Education (Northern Ireland) Order 1988. He is head of the Northern Ireland Audit Office and he and his staff are wholly independent of the Council and the Department. He reports his findings to the Northern Ireland Assembly.

The audit of the financial statements resulted in a notional audit fee of £5,435. Remuneration in respect of non-audit work amounted to £Nil.

The Council confirms that:

- (a) so far as its Registrar/CEO is aware, there is no relevant audit information of which the Council's auditors are unaware, and
- (b) the Registrar/CEO has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the Council's auditors are aware of that information.

PROMPT PAYMENT

GTCNI is committed to the prompt payment of bills for goods and services received in accordance with the terms of contracts and aims to pay within 10 days but no later than 30 days. GTCNI shall comply with the British Standard for Achieving Good Payment Performance in Commercial Transactions (BS 7890), and with the Late Payment of Commercial Debts (Interest) Act 1998 as amended and supplemented by the Late Payment of Commercial Debts Regulations 2002 DAO (DFP) 12/98 and DAO (DFP) 10/02 refer. This was achieved for 87% of all such invoices in 2009-2010, and no commercial debt interest was paid or was due in respect of transactions in 2009-2010.

DISABLED PERSONS

The Council adopts an equal opportunities approach to the recruitment, development and promotion of staff. Full and fair consideration is given to applications for employment from disabled people where they have the appropriate skills and abilities to perform the job. The Council provides work experience to a trainee for one day per week as part of its commitment to assist disabled people enter the workforce.

EQUALITY OF OPPORTUNITY

We follow the Northern Ireland Civil Service policy that all eligible persons shall have equal opportunity for employment and advancement on the basis of ability, qualifications and aptitude for work.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2010

EMPLOYEE INVOLVEMENT

Staff are regularly briefed on Council business and future developments. Employees are consulted and kept informed of matters which affect them, by means of staff forums, written communication, informal discussions, and where appropriate, information meetings.

HEALTH AND SAFETY

The Council is committed to adhering to all existing legislation on Health and Safety at work to ensure that staff and visitors enjoy the benefits of a safe environment.

CHARITABLE DONATIONS

The Council made no charitable donations during the period.

RESULTS FOR THE YEAR

The financial statements show an operating deficit on ordinary activities of £15,310. The Council had committed expenditure of £22,587 at the statement of financial position date for work commenced in 2009/10 which is to be delivered in 2010/2011.

NON-CURRENT ASSETS

Details of the movement of non-current assets have been summarised in note 8 to the accounts. The Council do not believe that there is any material difference between the market and historical book values of its non-current assets as at 31 March 2010. The non-current assets are stated at historical cost less depreciation and have not been revalued during the year.

IMPORTANT EVENTS OCCURRING AFTER THE YEAR END

Since the year end, Mr Eddie Mc Ardle, Registrar and Chief Executive Officer retired from Council on 31st August 2011. Mr Barney Ball has been appointed Acting Registrar and Chief Executive Officer and will sign the Annual Report and Accounts.



Mr B Ball

**Acting Registrar &
Chief Executive Officer**

Date: 12th April 2012

**GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY
THE YEAR ENDED 31 MARCH 2010**

This report, the last to be issued by the second General Teaching Council for N. Ireland issues at a time of great uncertainty. The ongoing financial crises and the implications for public finances have created an uncertainty not known since the early 1990s. One of the few certainties, however, is the reality that fiscal retrenchment will, inevitably bring cuts in the Northern Ireland Block Grant with major implications for the funding of all public services including education. The difficulties and pressures arising from both national and global events have been compounded by a collapse in confidence in the Assembly's handling of education.

The failure to implement what has become known as the ESA Bill allied to the increasingly acrimonious debate on the issue of transfer has served to dishearten the profession. The uncertainties faced by staff from the diverse agencies due to be re-organised under ESA have undoubtedly sapped morale, and if unresolved, may create problems in on-going service delivery. In addition, the education budget has already been reduced in anticipation of the projected budget savings arising from the establishment of the Education and Skills Authority.

It is not the purpose of a report such as this to apportion blame but equally it would be remiss if issues giving rise to problems were not alluded to. The Council has always contended that education should be a policy area on which there should be a consensus approach predicated upon an acceptance that education:

- in developing social capital, facilitates personal development and empowerment and contributes to communal well-being and social cohesion; and
- in all its phases and aspect, is central to the knowledge economy and economic prosperity.

It was in light of these obvious realities that the Council published, with the endorsement of all political parties, and indeed, all representative bodies in education, its Charter for Education.

It is worthwhile reflecting on the opening paragraph of the GTCNI Charter for Education:

“Education, if it is to be meaningful, in a world characterised by constant change and accelerating globalisation, must not only draw sustenance and understanding from the past, but must equally recognise the uncertainties of today and the opportunities of tomorrow.”

It is hard to recognise in much of what passes for educational debate in Northern Ireland, any sense that the sentiments of the Charter's opening paragraph have impacted on thinking. The current debates whilst emotive are rarely reflective. They often appear rooted in sectional interests rather than an objective reflection on the purposes of education, the needs of society in regard to the development of social capital as a means of addressing structural societal problems, economic realities and, as importantly, the practical issues in relation to estate management and issues such as teacher unemployment.

In light of the new economic situation there is surely a need for a new approach to both policy development and budget allocation. At the time of initial devolution it was suggested by one think tank that Northern had an opportunity to depart from traditional thinking in terms of policy development and budget allocations by adopting a 'zero-based budget' approach predicated upon the identification of core purposes and principles with annual budget allocations developed on the basis of a rational analysis of needs. In light of the reservations noted above the council would suggest that such an approach would be particularly appropriate for education. Given the range of issues and difficulties there is a need for a new beginning.

Given that the GTCNI Charter for Education was endorsed by all it would seem obvious that it can provide the basis for a new reflection on the core purposes of education and a new dialogue based on the eleven commitments enshrined within the document. It would seem obvious that more of the same will not progress matters so let us celebrate afresh our past achievements, consider our present uncertainties and our needs as an economy and society and on that basis plan collectively and collaboratively for our future.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY CONT'D
THE YEAR ENDED 31 MARCH 2010

A year of Achievement and Frustration

It is important that we reflect on our achievements but equally it is important that we identify the real sense of frustration at the circumstances that have once again hindered the legislation necessary to allow the Council to assume its role as a regulator and thus build on the work it has undertaken in relation to:

- the approval of qualifications and the implementation of the EU directive on professional recognition;
- the establishment of an agreed competence framework to underpin all aspects of professional development;
- the accreditation of courses of Initial Teacher Education; and
- the operation of bursary programmes for members of the profession.

This delay not only adds to the frustration of Council and the professionals it seeks to serve, it also effectively undermines the status of the Council and consequently is totally unacceptable to teachers and indeed all who share an interest in the maintenance of high standards in our schools, colleges and other education units. The Council will continue with its work to empower teachers and, in doing so, will build on the hard work of officers and members of the Council.

Mission, Objectives, Targets and Achievements

Below lists the core objectives of the Council and highlights the work undertaken in 2009/10 to facilitate their delivery.

The core thrust of the Council's work is, and will continue to be, about empowerment and professional autonomy of the profession. The Council has and will continue to impress upon policy makers and others that it is only by sustaining the morale and commitment of teachers that we can optimise the opportunities for our young people and secure the future social and economic well being of Northern Ireland. In pursuit of this core mission the Council has established four key objectives and associated targets.

Objective 1: To provide an independent, representative and authoritative voice for the profession on matters pertaining to teaching.

Associated with this objective were the following targets:

To provide evidence informed advice on the issues set out in Article 37 of the 1998 Order; to continue to be recognised as the definitive voice for teachers on professional matters in Northern Ireland; to conduct consultations as to best practice standards and respond authoritatively, on behalf of the profession, to consultations from external organisations; develop a research capacity and programme commensurate with the Council's remit and needs; and establish alliances of influence with appropriate stakeholders.

Achievements in 2009/2010 included the following:

- The development of new assessment criteria governing the approval of teaching qualifications of those applying outwith the United Kingdom or European Union/EEA countries.
- The protocols and programme have been agreed with the Higher Education Institutions to facilitate the accreditation of programmes of Initial Teacher Education. This marks a significant step in the Council's role as a gatekeeper to the profession.
- The Council's 'house magazine' *termtalk* has been re-launched with the addition of new core sections such as legal matters. This will introduce a greater sense of 'corporate identity'.
- Preliminary discussions have been held with the objective of introducing a 'compensatory or deficit remediation' element for registrants who have qualified outside N Ireland. This work will be expedited in the year 2010/11.

**GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY CONT'D
THE YEAR ENDED 31 MARCH 2010**

- The Council, in pursuit of its objective to support communities of practice published a substantial report on School-Based Professional Development exploring in particular the Research Lesson Study approach to professional development and the promotion of collegiality as a vehicle for quality assurance.

Objective 2: To promote and maintain the highest standards of professional conduct and practice in collaboration with key partners.

Associated with this objective were the following targets:

To establish a teacher competence model for all teachers in Northern Ireland; to maintain and enhance the Council's Register of Teachers and registration processes; to ensure appropriate professional oversight of professional education and development within Northern Ireland; establish a robust, professionally-led regulatory regime.

Achievements in 2009/2010 included the following:

- Working in partnership with RTU the Council held a series of principal's conferences across N. Ireland addressing the GTCNI teacher competences, reflective practice and the role of leadership.
- The facilitation of a new DE funded bursary scheme relating to STEM subjects. In addition a review was undertaken of years 1-3 of the Council's own bursary programme covering 2005-2008 and the resulting report was published and disseminated.
- To facilitate more meaningful discussions on workforce planning data was collected within the post primary sector on main subject taught. This data has not previously been available and will facilitate further analysis of future needs.
- As part of an on-going programme of interface development for teachers provision has been made for:
 - on-line review of an individuals records to facilitate amendment; and
 - provision for on-line payments.
- As a tool for broader policy decisions the Council published its 4th Annual Statistics Digest. The digest offering as it does details of employment, trends, gender balance and age profile of the profession is a valuable management tool and will inform the work of the new DE workforce directorate.

Objective 3: To enhance the status of teaching as a profession in the eyes of the public and within the profession itself.

Associated with this object are the following targets:

To further enhance public confidence in the teaching profession; promote the importance of education in the political / policy agenda; further develop appropriate interfaces between GTCNI and its stakeholders.

Achievements in 2009/2010 included the following:

- Core to objective of raising public confidence in the profession is the discharging of a regulatory function. In the absence of this the Council has concentrated on ensuring the effectiveness of its website as a portal for the public and the preparation of guidance materials in relation to disciplinary functions.
- The Council continued its work to influence the political agenda – meeting with the Assembly Education Committee, providing Committee members with documentation and responding to requests for information and or papers.

**GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY CONT'D
THE YEAR ENDED 31 MARCH 2010**

- The Council continued to work on external committees and working groups on issues as diverse as equality, traveller education, the development of e-portfolios and the multi agency committees on the implementation of the revised curriculum.
- The Council in co-operation with the TLRP distributed to all schools the core research findings arising from the TLRP programmes and research papers. TLRP is the one of the most significant and wide reaching research programmes ever undertaken in the UK.

Objective 4: To develop effective and cost efficient structures, processes and systems to support the delivery of the Council's objectives.

Associated with this objective are the following targets:

To optimise the use of human and financial resources within the Council through careful planning, monitoring, financial control and policy development; maintain a climate of probity and propriety in relation to operations and business of the Council; provide an efficient and effective support service for Council members; ensure appropriate staffing profile commensurate with Council business activity.

Achievements in 2009/2010 includes following:

- The development and implementation of an operational plan reflecting the core objectives of the Corporate Plan, the emerging priorities within education and the administrative needs of Council.
- Work continued to regularise the Council's position vis a vis Accounts external audit with a work programme agreed with NIAO with the 2006/07 accounts finalised and certified.
- In light of the on-going financial crises a new bank "deposit" strategy was developed and implemented.
- The alterations arising from an on going review of the Finance Manual, as advised by the internal audit programme, were implemented.

PERSONAL DATA RELATED INCIDENTS

There were no personal data related incidents during the year.

MANAGING ATTENDANCE

Absence management continues to be a key objective in order to reduce the level of sick absence within GTCNI. An average of 6.5 days (2009: 17.3 days) were lost through sickness absence during 2009/10.

GTCNI is committed to reduce absence levels and to ensure that the management of absenteeism is an integral part of a line managers remit.

SUSTAINABILITY

A Waste Minimisation and Recycling Action Plan has been developed to progress and implement the recommendations identified by an audit of the Council's offices and working practices, as part of the Council's Waste Minimisation and Recycling Policy.

The action plan will also facilitate additional measures that may be identified in the future. Actions have a target date for implementation and are prioritised depending on the contribution they can make towards improved waste management performance.

A number of recommendations have been made based on the issues highlighted during the waste audit. The recommendations have been prioritised according to the waste management hierarchy, prevention, and minimisation and re-use taking precedence over recycling and disposal.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY CONT'D
THE YEAR ENDED 31 MARCH 2010

The Action Plan prioritises the following:

- the largest waste streams currently sent for disposal to landfill;
- waste prevention, minimisation and re-use initiatives which directly impact on practices that currently sit low on the Waste Management Hierarchy (i.e. recycling and disposal);
- measures that can be easily implemented; and
- measures where significant cost benefits could be made.

The actions are proposed for implementation on given timescales reflected by action dates. Any actions that relate to legislative compliance have been given a high priority.

Actions which are seen as a prerequisite to obtaining reliable monitoring data and actions which contribute significantly to meeting the aims of this plan have also been given a high priority rating. Actions that will contribute in the long-term or actions that require a significant cost outlay have been given a medium priority. An action that may be a minor contributor in meeting the objectives but has no cost outlay has been given a low priority.

In meeting waste prevention, minimisation and re-use initiatives, the Council could significantly reduce the volume of waste disposed of /recycled resulting in significant cost benefits.

This 'Action Plan' will be a working document with officers/departments assigned responsibility for each action in it. They will determine who will lead and assist with each action and the timescales for completion of each. Regular reviews will take place to monitor the progress of the initiatives. Once a target has been met, the item will be closed and others introduced. The Council will achieve the reduction of waste generated through the proactive implementation of reduce, re-use and recycle processes.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2010

REMUNERATION POLICY

The remuneration of all Council staff, except for the Registrar, is determined by the National Joint Council for local authorities and other authorities of equivalent status. The National Joint Council'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 National Joint Council's guiding principles are to support and encourage:

- high quality services delivered by a well trained, motivated workforce with security of employment. To this end employers are encouraged to provide training and development opportunities for employees;
- equal opportunities in employment; equality as a core principle which underpins both service delivery and employment relations; and both the removal of all discrimination and the promotion of positive action;
- a flexible approach to providing services to the community, which meets the needs of employees as well as employers; and
- stable industrial relations and negotiation and consultation between employers and recognised trade unions.

The remuneration of the Registrar is entirely performance based. The Registrar's annual pay award is determined by the Remuneration Committee of the Council, in line with the Council's Performance Related Pay Scheme, and approved by the Department of Education. However, due to the ongoing issue regarding the status, the Department did not approve the Registrars pay awards from April 2006 to March 2010 until 27th April 2011 and the award from April 2010 to March 2011 until 9th March 2012. An accrual has been included within the accounts. The awards from April 2006 to March 2010 were paid in full to the Registrar in July 2011.

Terms and Conditions of Service

Staff appointments are made in accordance with the Council's Appointments and Promotions Procedure, which requires appointment to be on merit on the basis of fair and open competition. Permanent members of staff hold appointments, which are open-ended until they reach normal retirement age. Staff terms and conditions of employment including salary progression, payment of allowances, leave entitlement and notice periods are outlined in the National Joint Council's Green Book on Pay and Conditions of Service.

CHAIRPERSON'S EMOLUMENTS:

No remuneration was paid to members of the General Teaching Council except for an allowance to the Chairperson Mrs Sally McKee. Mrs McKee's total emoluments comprised an allowance of £10,000.

SENIOR MANAGEMENT REMUNERATION (Audited)

	2009 – 10		2008 – 09	
	Salary £'000	Benefits in kind (to nearest £100)	Salary £'000	Benefits in kind (to nearest £100)
Officials				
E McArdle Registrar	80-85	-	75-80	-
B Ball Registration Manager (Acting Registrar June 2008 – September 2008)	50-55	-	50-55	-
G Devlin Senior Education Officer	45-50	-	45-50	-

**GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2010**

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 the Council and thus recorded in these accounts.

BONUSES

There were no bonuses paid during 2009-10 (2008-09: nil).

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.

PENSIONS OF SENIOR MANAGEMENT (Audited)

	Accrued pension at age 60 as at 31/03/10 and related lump sum	Real increase in pension at age 60	CETV at 31/03/10	CETV at 31/03/09	Real Increase In CETV
	£	£	£	£	£
E Mc Ardle Registrar	28,851 plus lump sum of 83,430	1,041	711,536	675,398	26,767
B Ball Registration Manager	18,076 plus lump sum of 51,633	1,364	365,054	323,139	35,138
G Devlin Senior Education Officer	18,797 plus lump sum of 54,036	964	406,304	365,115	31,537

The factors used in calculating the CETVs have been updated by the Government Actuary from 1 October 2008. The CETV amounts at 31 March have therefore been recalculated, upon instruction from DFP, to give more meaningful comparisons with this year's figures.

PENSIONS

The Council is a member of the Northern Ireland Local Government Officers' Pension scheme. The Scheme is a defined benefit scheme, which provides retirement benefits on a "final salary" basis. For each year of service, an individual in the NILGOSC Scheme will accrue retirement benefits at the rate of 1/80th (pension) and 3/80th (tax free lump sum) of their pensionable salary.

All pensions (including spouses' pensions, children's pensions, age pensions, ill health pensions, redundancy pensions provided the pensioner is aged 55 or over and preserved benefits) are index-linked and increased each year in line with inflation, as measured by the Retail Price Index. The Government determines this increase each year by way of the Local Government Superannuation – Pensions Increase (Review) Order (Northern Ireland) 2002.

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 but will be between 5.5% and 7.5%, while employer contribution rates are determined by the Scheme's actuary every three years and the rate is currently 16%. Following the results of the actuarial valuation as at 31 March 2004, the Committee approved a series of stepped employer increases with effect from 1 April 2008.

The Scheme is a statutory public service pension scheme as defined by the Pensions Schemes Act 1993 and is regulated by the Local Government Pension Scheme (Northern Ireland) Regulations 2002. As a public service pension scheme, the Scheme is contracted out of the State Second Pension (S2P) and is exempt approved for purposes of Chapter 1 of Part XIV of the Income and Corporation Taxes Act 1988; full tax relief is granted on members' and employers' contributions paid to the Fund.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2010

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 include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Northern Ireland Local Government Pension Scheme.

REAL INCREASE IN CETV

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

COMPENSATION FOR LOSS OF OFFICE

No awards or compensation payments have been made to former Senior Managers during 2009-10.

ILL-HEALTH RETIREMENT

No individuals retired early on ill-health grounds (2008-09: nil).

THIRD PARTIES

No payments have been made to third parties for services as a Senior Manager.



Mr Ivan Arbuthnot
Chairperson of GTCNI



Mr B Ball
Acting Registrar &
Chief Executive Officer

Date: 12th April 2012

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF THE COUNCIL'S AND REGISTRAR'S RESPONSIBILITIES
THE YEAR ENDED 31 MARCH 2010

Under paragraph 12 of Schedule 1 to the Education Order (Northern Ireland) 1998, the General Teaching Council for Northern Ireland is required to prepare financial statements in the form and on the basis determined by the Department of Education with the approval of the Department of Finance and Personnel (DFP). The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Council at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year. In preparing these financial statements, the Council is required to:

- observe the accounts direction issued by the Department of Education including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Council will continue in operation.

The responsibilities of the Registrar/CEO; including responsibility for the propriety and regularity of the public finances for which the Registrar is answerable, for keeping proper records and for safeguarding the Council's assets, are set out in 'Managing Public Money Northern Ireland'.

Bamaly J. Ball

Mr B Ball
Acting Registrar &
Chief Executive Officer

Date: 12th April 2012

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT ON INTERNAL CONTROL
YEAR ENDED 31 MARCH 2010

1. Scope of Responsibility

As Registrar, I have the responsibility for maintaining a sound system of internal control that supports the achievement of the Council's aims and objectives whilst safeguarding the funds and Council assets, in accordance with the responsibilities assigned to me.

2. Purpose of the System of Internal Control

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the Council's aims and objectives; it can therefore, only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's aims and objectives, to evaluate the likelihood of these risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

To support the achievement of the Council's objectives, the Council has established a Risk Management Committee, which is a sub-committee of the Audit Committee, comprising of the senior management team and members of Council. The Risk Management Committee carry out exercises to formally identify the significant risks that may affect the achievement of the Council's objectives and identify the most appropriate control strategies for each of the significant risks.

An integral part of this exercise includes the allocation of responsibility for the management of the identified risks, to the most appropriate staff. The risk framework has been developed in line with the Department of Finance and Personnel (DFP) guidance and has been used as a risk management tool during 2009-2010.

3. Capacity to Handle Risk

The identification and impact of risk is incorporated into the corporate and operational planning, and decision making processes of the Council. Consequently, the Council ensures that there are procedures in place for verifying internal controls and ensuring that aspects of risk management are regularly reviewed and reported on.

The Council currently receives periodic reports from Line Managers concerning internal control measures, manages risks in significant areas of responsibility and monitors progress on key projects.

4. The Risk and Control Framework

The Audit Committee oversees the Council's Risk Management policy. The risk and control framework includes maintenance of a Risk Register which is reviewed quarterly by senior officers, and at meetings of the Council's Audit and Risk Management Committees. The Risk Register details all key threats to achieving the corporate objectives as set out in the Corporate and Operational Plans.

Each key risk is given a score based on its potential impact on the business of the Council and its likelihood. The management strategy involves accepting, reducing or transferring risks in response. Specific actions required are identified, allocated and actioned by set deadlines. Progress is reported during the regular review by the Senior Management Team. The Risk Register is also taken to Council for consideration at least once during the year.

The Council holds a specific risk registrar in respect of its IT systems and data security. The Council has reviewed and updated its Electronic Communications Policy and Guidelines to help ensure it complies with data protection and data security best practice.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT ON INTERNAL CONTROL
YEAR ENDED 31 MARCH 2010

5. Review of Effectiveness

As Registrar, I have responsibility for reviewing the effectiveness of the system of internal control. My review of this system is informed by the work of the internal audit and Corporate Services Section and the executive managers within the Council who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their report on the Council's financial activities. I am advised on the implications of the result of my review of the effectiveness of the system of internal control by the Council and Audit Committee and I ensure that any weaknesses are addressed and that continuous improvements to the system are put in place.

ASM Howarth provided Internal Audit services to the Council during the year. The work was carried out in accordance with Government Internal Audit Standards (GIAS) and with an Internal Audit Strategy and Plan, prioritised according to risk assessments. In accordance with the Strategic Internal Audit Plan, the internal audit work in relation to 2009 – 2010 year focussed on assessing the controls in respect of the following areas: Registration; Purchasing and Procurement; and Corporate Governance. Each of these areas received a satisfactory assurance rating and the Council received a satisfactory overall assurance rating. The Council has established and implemented an action plan to take forward internal audit recommendations made in 2009 – 2010.

6. Significant internal control problems

The Council identified no significant issues. The Council continues to liaise with the Department of Education on the matter of the Council's status.

Bamaly J. Ball

Mr B Ball
Acting Registrar &
Chief Executive Officer

Date: 12th April 2012

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN
IRELAND ASSEMBLY
YEAR ENDED 31 MARCH 2010

I certify that I have audited the financial statements of the General Teaching Council for Northern Ireland for the year ended 31 March 2010 under the Education (Northern Ireland) Order 1998. These comprise the Net Expenditure Account, the Statement of Financial Position, the Statement of Cash flows, the Statement of Changes in Taxpayers Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Council, Registrar and auditor

As explained more fully in the Statement of the Council's and Registrar's Responsibilities, the Council and Registrar are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the General Teaching Council for Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the General Teaching Council for Northern Ireland; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial transactions conform to the authorities which govern them.

Opinion on Regularity

In my opinion, the financial transactions conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, of the state of the General Teaching Council for Northern Ireland's affairs as at 31 March 2010 and of its net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Education (Northern Ireland) Order 1998 and Department of Education directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Department of Education directions issued under the Education (Northern Ireland) Order 1998; and
- the information given in the Report of the Council Members for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN
IRELAND ASSEMBLY
YEAR ENDED 31 MARCH 2010

- the financial statements are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with Department of Finance and Personnel's guidance.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

20th April 2012

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NET EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH

	Notes	2009/10 £	2008/09 (as restated) £	2007/08 (as restated) £
<u>EXPENDITURE</u>				
Staff costs	3	621,534	499,154	565,220
Depreciation	8	27,508	28,088	28,955
Other expenditure	5	626,357	568,498	554,133
Total expenditure		<u>1,275,399</u>	<u>1,095,740</u>	<u>1,148,308</u>
<u>INCOME</u>				
Income from activities	6	1,234,336	1,225,857	1,207,548
Other income		1,109	278	11,033
Total income		<u>1,235,445</u>	<u>1,226,135</u>	<u>1,218,581</u>
Net expenditure		(39,954)	130,395	70,273
Interest receivable	7	13,340	26,754	53,450
Reversal of notional costs	5	40,304	32,076	19,050
Other finance gains/ (losses)	3	(29,000)	10,000	21,000
Net Expenditure after cost of capital charge and interest		(15,310)	199,225	163,773

Figures for 2007/08 and 2008/09 have been restated in line with International Financial Reporting Standards

The notes on pages 27 to 38 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2010

	Notes	2010 £	2009 £ (as restated)	1 April 2008 £ (as restated)
NON-CURRENT ASSETS				
Property, plant and equipment	8	39,554	57,336	76,169
<i>Total non-current assets</i>		<u>39,554</u>	<u>57,336</u>	<u>76,169</u>
CURRENT ASSETS				
Trade and other receivables	10	54,674	36,021	53,989
Cash and cash equivalents	11	1,175,474	1,019,774	671,422
Total current assets		<u>1,230,148</u>	<u>1,055,795</u>	<u>725,411</u>
TOTAL ASSETS		1,269,702	1,113,131	801,580
CURRENT LIABILITIES				
Trade and other payables	12	(207,486)	(154,607)	(104,281)
<i>Total current liabilities</i>		<u>(207,486)</u>	<u>(154,607)</u>	<u>(104,281)</u>
Non-current assets plus net current assets		1,062,216	958,524	697,299
NON-CURRENT LIABILITES				
Pension (liability)/asset	3	(1,008,000)	(334,000)	36,000
<i>Total non-current liabilities</i>		<u>(1,008,000)</u>	<u>(334,000)</u>	<u>36,000</u>
ASSETS LESS LIABILITIES		<u>54,216</u>	<u>624,524</u>	<u>733,299</u>
TAXPAYERS' EQUITY				
I&E Reserve		54,216	623,526	731,301
Donated asset reserve		-	998	1,998
		<u>54,216</u>	<u>624,524</u>	<u>733,299</u>

Figures for 2007/08 and 2008/09 have been restated in line with International Financial Reporting Standards

The financial statements were approved by the Council on _____ and signed on its behalf by:



Mr I Arbuthnot

Chairperson of GTCNI



Mr B Ball

**Acting Registrar &
Chief Executive Officer**

The notes on pages 27 to 38 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2010

	Notes	2009/10 £	2008/09 £ (as restated)	2007/08 £ (as restated)
CASH FLOWS FROM OPERATING ACTIVITIES				
Net after cost of capital and interest		(15,310)	199,225	163,773
(Increase)/ decrease in trade and other receivables		(18,653)	17,968	(29,935)
(Decrease)/ increase in trade payables		52,879	65,190	5,404
Depreciation charges	8	27,508	28,088	28,955
Actuarial loss on pension scheme	3	(626,000)	(378,000)	246,000
Pension scheme movement		674,000	370,000	(238,000)
Net cash inflow from operating activities		94,424	302,471	176,197
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment	8	(10,724)	(25,119)	(52,576)
Net cash outflow from investing activities		(10,724)	(25,119)	(52,576)
CASH FLOWS FROM FINANCING ACTIVITIES				
Grant-in-aid		72,000	71,000	29,000
Net financing		72,000	71,000	29,000
NET INCREASE IN CASH AND CASH EQUIVALENTS IN THE PERIOD		155,700	348,352	152,621
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1,019,774	671,422	518,801
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1,175,474	1,019,774	671,422

The notes on pages 27 to 38 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF CHANGES IN TAXPAYERS' EQUITY
FOR THE YEAR ENDED 31 MARCH 2010

	DONATED ASSET RESERVE	I&E RESERVE	TOTAL RESERVES
	£	£	£
Balance at 31 March 2007	4,678	298,543	303,221
Changes in Taxpayers Equity 2007-08			
Actuarial gain/ (loss) on the pension scheme	-	246,000	246,000
Depreciation release to Statement of Comprehensive Expenditure	(2,680)	-	(2,680)
Total recognised income and expense for 2007-08	-	163,773	163,773
Grant-in-Aid	-	29,000	29,000
Balance at 31 March 2008	1,998	737,316	739,314
Changes in accounting policy	-	(6,015)	(6,015)
Restated balance at 1 April 2008	1,998	731,301	733,299
Changes in Taxpayers Equity 2008-09			
Actuarial gain/ (loss) on the pension scheme	-	(378,000)	(378,000)
Depreciation release to Statement of Comprehensive Expenditure	(1,000)	-	(1,000)
Total recognised income and expense for 2008-09	-	199,225	199,225
Grant-in-Aid	-	71,000	71,000
Balance at 31 March 2009	998	623,526	624,524
Changes in Taxpayers Equity 2009-10			
Actuarial gain/ (loss) on the pension scheme	-	(626,000)	(626,000)
Depreciation release to Statement of Comprehensive Expenditure	(998)	-	(998)
Total recognised income and expense for 2009-10	-	(15,310)	(15,310)
Grant-in-aid	-	72,000	72,000
Balance at 31 March 2010	-	54,216	54,216

The notes on pages 27 to 38 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE COUNCIL'S ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2009-10 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel (DFP). 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 the 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.

1.2 Registration Fee Income

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

1.3 Grant-in-Aid

Funding is received from the Department of Education in respect of the Approval of Qualifications function and had previously been credited to the Income and Expenditure account upon receipt.

The 2008/09 and 2007/08 restated figures relates to a change in accounting policy for grant-in-aid under the Government Financial Reporting Manual (FReM), which now requires grant-in-aid to be taken direct to the Income and Expenditure Reserve rather than via the Net Expenditure Account.

1.4 Continuing Professional Development (CPD) Expenditure

CPD expenditure is recognised on receipt of a claim. Where CPD support has been offered but no claim received by the year end these amounts are recorded as commitments.

1.5 Capital Charge

A charge, reflecting the cost of capital utilised by GTCNI, is included in expenditure. The charge is calculated at the real rate set by HM Treasury (currently 3.5 per cent) on the average carrying amount of all assets less liabilities.

1.6 Pensions

Council employees are given the option of joining NILGOSC and past and present employees of GTCNI participate in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (The NILGOSC Scheme). The NILGOSC scheme is a "multi employer", defined benefit scheme, which provides members of participating employers with the benefits related to pay and services at rates which are defined under statutory regulations. To finance these benefits, assets are accumulated in the scheme and are held separately from the assets of the employers. The scheme is funded by employers participating in the NILGOSC scheme who pay contributions at rates determined by an independent professionally qualified actuary on the basis of regular valuations using the projected unit method.

Further information is contained at note 3.3 below.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE COUNCIL'S ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

1.7 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 has been valued at historic cost at the year end as, in the opinion of the Council, any revaluation adjustments are not material.

1.8 Intangible assets

Expenditure on intangible assets which are software licenses and the associated costs of implementation is capitalised where the cost is £1,000 or more. Software licenses paid on a yearly basis are expensed in the year incurred. All software utilised by the Council is purchased externally and is therefore recognised as an intangible asset when it is expected to be in use for greater than one year and exceeds the capitalisation limit.

1.9 Depreciation

Property, plant and equipment 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

1.10 Inventory

The Council holds 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 Account.

1.11 Leasing

Rentals payable on leases of property under operating leases are charged to the Net Expenditure Account on the basis of costs incurred in the year. Operating lease rentals of equipment are charged to the Net Expenditure Account in equal amounts over the term of the lease.

1.12 Value added tax

The Council is not registered for VAT. All expenditure and capital purchases in the accounts is stated inclusive of VAT, which is not recoverable.

1.13 Staff costs

Under the requirements of IAS 19: Employee Benefits, all 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 as at the year end. The cost of untaken leave has been determined by reviewing data from leave records.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

1.14 Accounting Estimates

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

In accordance with IAS 8, GTCNI reviewed the standards, interpretations and amendments to published standards that became effective during 2009-10 and which are relevant to its operations. GTCNI anticipates that the adoption of these standards will have no material impact on its financial position or results of operations.

1.15 Financial Instruments

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

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.

Trade and other payables

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

1.16 Operating segments

The Chief Operating Decision Maker considers GTCNI as one operating unit in making decisions. Management information is generated on a holistic basis for the whole organisation.

2. First time adoption of IFRS

	I&E reserve	Donated asset
	£	reserve
		£
Reserves at 31 st March 2008 under UK GAAP	737,316	1,998
Adjustments for:		
IAS 19 Employee benefits- accrued untaken paid leave	<u>(6,015)</u>	<u>-</u>
Reserves at 1 April 2008 under IFRS	731,301	1,998
Reserves at 31 March 2009 under UK GAAP	639,997	998
Adjustments for:		
IAS 19 Employee benefits- accrued untaken paid leave	<u>(16,471)</u>	<u>-</u>
Reserves at 1 April 2009 under IFRS	623,526	998
Net income for 2008/09 under UK GAAP	209,681	-
Adjustments for:		
Movement in accrued untaken paid leave 2008-09	<u>(10,456)</u>	<u>-</u>
Comprehensive income and expenditure for 2008/09 under IFRS	199,225	-

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

3. Staff Costs

3.1 Total staff costs

	2009/10 £			2008/09 £ restated
	Total	Permanently employed staff	Others	Total
Salaries and wages	502,621	502,621	-	410,692
Social security costs	35,357	35,357	-	32,334
Other Pension costs	83,556	83,556	-	56,128
	<u>621,534</u>	<u>621,534</u>	<u>-</u>	<u>499,154</u>

The increase in staff costs from 2008/09 to 2009/10 is mainly due to the settlement of the Registrar's pay award from 2006/07 to 2009/10. This has also been reflected in accruals at Note 12.

3.2 Average Number of Persons Employed

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

	2009/10 £			2008/09 £
	Total	Permanently employed staff	Others	Total
Directly employed	18	18	-	14
Other	-	-	-	-
Staff engaged on capital projects	-	-	-	-
	<u>18</u>	<u>18</u>	<u>-</u>	<u>14</u>

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

3.3 Pension Commitments

The General Teaching Council for Northern Ireland makes employer contributions to the Northern Ireland Local Government's Officers Superannuation Scheme (NILGOSC) which is a funded scheme of the defined benefit type. Membership of the scheme is optional for employees, but in practice almost all staff opt into this pension provision arrangement. The Scheme provides retirement benefits on a "final salary" basis. For each year of service, an individual in the NILGOSC Scheme will accrue retirement benefits at the rate of 1/80th (pension) and 3/80th (tax free lump sum) of their pensionable salary.

All pensions (including spouses' pensions, children's pensions, age pensions, ill health pensions, redundancy pensions provided the pensioner is aged 55 or over and preserved benefits) are index-linked and increased each year in line with inflation, as measured by the Retail Price Index. The Government determines this increase each year by way of the Local Government Superannuation – Pensions Increase (Review) Order (Northern Ireland) 2002.

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 but will be between 5.5% and 7.5%, while employer contribution rates are determined by the Scheme's actuary every three years and the rate is currently 16%. Following the results of the actuarial as at 31 March 2004, the Committee approved a series of stepped employer increases with effect from 1 April 2008.

The Scheme is a statutory public service pension scheme as defined by the Pensions Schemes Act 1993 and is regulated by the Local Government Pension Scheme (Northern Ireland) Regulations 2002. As a public service pension scheme, the Scheme is contracted out of the State Second Pension (S2P) and is exempt approved for purposes of Chapter 1 of Part XIV of the Income and Corporation Taxes Act 1988; full tax relief is granted on members' and employers' contributions paid to the Fund.

Medical retirement is possible in the event of serious ill-health. In this case pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

Salaries include gross salaries and performance pay but exclude travel lump sums.

The latest actuarial valuation of the scheme was carried out at 31 March 2010; the liability and cost calculations are as follows:

Assumptions as at:

	2010	2009	2008	2007	2006
Price inflation	3.8%	3.1%	3.6%	3.2%	3.1%
Salary Increase Rate	5.3%	4.6%	5.1%	4.7%	4.6%
Discount Rate	5.5%	6.5%	7.3%	5.4%	6.0%
Expected Return on Assets	7.2%	6.9%	6.9%	7.2%	6.9%

Assets (employer)	Long term return at 31/03/10 % pa	Assets at 31/03/10 £'000	Long term return at 31/03/09 % pa	Assets at 31/03/09 £'000	Long term return at 31/03/08 % pa	Assets at 1/03/08 £'000	Long term return at 31/03/07 % pa	Assets at 31/03/07 £'000	Long term return at 31/03/06 % pa	Assets at 31/03/06 £'000
Equities	7.8%	1,575	7.0%	1,076	7.7%	1,454	7.8%	1,366	7.4%	930
Bonds	5.0%	286	5.4%	206	5.7%	221	4.9%	194	4.6%	140
Property	5.8%	123	4.9%	103	5.7%	147	5.8%	175	5.5%	81
Cash	4.8%	61	4.0%	88	4.8%	18	4.9%	20	4.6%	12

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

Net pension asset at	31/03/10	31/03/09	31/03/08	31/03/07	31/03/06
	£'000	£'000	£'000	£'000	£'000
Estimated employer assets	2,045	1,473	1,840	1,755	1,163
Present value of scheme liabilities	(3,053)	(1,807)	(1,804)	(1,957)	(1,101)
Net pension (liability) / asset	(1,008)	(334)	36	(202)	62

Analysis of amount charged to the Statement of Comprehensive Net Expenditure

	2010	2010	2009	2009
	£'000	% payroll	£'000	% payroll
Operating charge				
Current service cost	44	13.9	54	15.4
Past service cost	33	10.4	-	-
Other finance costs				
Expected return on employer assets	(95)	(30.1)	(137)	(39.4)
Interest cost	124	39.2	127	36.5
Net return	29		(10)	
Net revenue account cost	106	33.4	44	12.5

Statement of recognised gains and losses

	2010	2009	2008	2007	2008
	£'000	£'000	£'000	£'000	£'000
Actuarial return less expected return on scheme assets	(626)	(378)	246	(264)	24
Actuarial (loss)/gain recognised in the STRGL	(626)	(378)	246	(264)	24

Movement in deficit during the year

	2010	2009	2008	2007	2006
	£'000	£'000	£'000	£'000	£'000
Surplus / (deficit) at the beginning of the year	(334)	36	(202)	62	33
Movement in the year:					
Current service cost	(44)	(54)	(74)	(50)	(28)
Past service cost	(33)	-	(69)		
Employer contributions	58	52	114	36	29
Net return on assets	(29)	10	21	14	4
Actuarial (loss) gain	(626)	(378)	246	(264)	24
Surplus/ (deficit) at the end of the year	(1,008)	(334)	36	(202)	62

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

4. Chairperson's remuneration

No remuneration was paid to members of the Council except for an allowance to the Chairman.

	2009/10	2008/09
	£	£
Mrs Sally McKee	10,000	10,000
	=====	=====

Mrs Sally McKee term as chair ended on the 16th June 2010. Mr Ivan Arbuthnot was appointed as Chair of the GTCNI from November 2010.

5. Other Expenditure

	2009/10	2008/09
	£	£
Registration/Direct Programme Costs		
Database support and maintenance	41,528	38,844
Database licences	6,391	5,816
Database enhancements	19,264	19,637
	67,183	64,297
	=====	=====
Continuing Professional Development (CPD) Costs		
CPD Bursary Payments	27,711	26,033
Research – Grants	-	5,000
Research – AARTS repository	13,967	-
Research – teacher competences	-	9,297
SENCO	3,575	-
	45,253	40,330
	=====	=====
Other operating costs – Recurrent budget		
Rent and rates	85,950	81,001
Postage	59,519	54,350
Computer costs	44,921	41,812
Legal fees	43,233	246
Service charge and utilities	41,817	33,378
Printing and stationery	40,178	64,112
Professional and consultancy fees	39,952	41,371
PR, advertising & outreach activities	24,035	1,475
Travel and subsistence - council	20,004	14,622
Maintenance services	14,540	18,577
Substitution costs	12,540	16,830
Training and recruitment	10,983	21,641
Miscellaneous expenses	2,895	2,547
Bank charges	2,423	2,014
Subscriptions	2,519	1,715
Books & newspapers	1,836	1,771
Gifts & samples	44	100
Travel and subsistence – staff	10,607	12,872
Insurances	8,172	9,837
Hospitality and venue hire	7,449	11,524
	473,617	431,795
	=====	=====

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

5. Expenditure (continued)	2009/10	2008/09
Notional costs		
Cost of Capital	34,869	26,641
Audit fee	5,435	5,435
	<u>40,304</u>	<u>32,076</u>

TOTAL	<u>626,357</u>	<u>568,498</u>
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6. Income

	2009/10	2008/09	2007/08
	£	£	£
Registration fees	1,234,336	1,225,857	1,207,548
Other income	1,109	278	11,033
Total	<u>1,235,445</u>	<u>1,226,135</u>	<u>1,218,581</u>

7. Interest receivable

	2009/10	2008/09
	£	£
Bank interest receivable	<u>13,340</u>	<u>26,754</u>

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

8 Property, plant and equipment

8.1 Year ended 31 March 2010

	Office Equipment £	Computer Equipment £	Furniture & Fittings £	Total £
Cost or valuation				
As at 1 April 2009	64,446	34,317	50,217	148,980
Additions	-	10,724	-	10,724
Disposals	-	-	-	-
As at 31 March 2010	<u>64,446</u>	<u>45,041</u>	<u>50,217</u>	<u>159,704</u>
Depreciation				
As at 1 April 2009	35,066	27,949	28,629	91,644
Charge for period	12,890	5,574	10,042	28,506
Disposals	-	-	-	-
As at 31 March 2010	<u>47,956</u>	<u>33,523</u>	<u>38,671</u>	<u>120,150</u>
Net Book Value				
As at 31 March 2010	<u>16,490</u>	<u>11,518</u>	<u>11,546</u>	<u>39,554</u>
As at 31 March 2009	<u>29,380</u>	<u>6,368</u>	<u>21,588</u>	<u>57,336</u>
Purchased	16,490	11,518	11,546	39,554
Donated	-	-	-	-
Total at 31 March 2010	<u>16,490</u>	<u>11,518</u>	<u>11,546</u>	<u>39,554</u>

8.2 Year ended 31 March 2009

	Office Equipment £	Computer Equipment £	Furniture & Fittings £	Total £
Cost or valuation				
As at 1 April 2008	64,446	29,146	45,133	138,725
Additions	-	5,171	5,084	10,255
Disposals	-	-	-	-
As at 31 March 2009	<u>64,446</u>	<u>34,317</u>	<u>50,217</u>	<u>148,980</u>
Depreciation				
As at 1 April 2008	22,177	21,794	18,585	62,556
Charge for period	12,889	6,155	10,044	29,088
Disposals	-	-	-	-
As at 31 March 2009	<u>35,066</u>	<u>27,949</u>	<u>28,629</u>	<u>91,644</u>

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

Net Book Value				
As at 31 March 2009	29,380	6,368	21,588	57,336
As at 31 March 2008	42,269	7,352	26,548	76,169
Purchased	29,380	6,368	20,590	56,338
Donated	-	-	998	998
Total at 31 March 2009	29,380	6,368	21,588	57,336

The Council holds no third party assets.

9. Financial instruments

The Council's core functions are funded from fee income from teachers' registration. The Council 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 expose the Council to interest rate risk. All assets and liabilities are denominated in sterling, so it is not exposed to currency risk.

10. Trade and other receivables

	2009/10	2008/09
	£	£
Prepayments and accrued interest	54,674	36,021
	54,674	36,021

11. Cash and cash equivalents

	2009/10	2008/09	2007/08
	£	£	£
Balance at 1 April 2009	1,019,774	671,422	518,801
Net change in cash and cash equivalent balances	155,700	348,352	152,621
Balance at 31 March 2010	1,175,474	1,019,774	671,422
The following balance at 31 March 2010 was held at commercial banks and cash in hand	1,175,474	1,019,774	671,422

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

12. Trade payables and other current liabilities

	2009/2010	2008/09
	£	£
Trade payables	77,898	104,845
Other payables	773	2,332
Accruals	128,815	47,430
	<u>207,486</u>	<u>154,607</u>

13. Commitments under operating leases

Total future minimum lease payments under operating leases are as follows:

	2009/10	2008/09
	£	£
Obligations under operating leases comprises		
Land	-	-
Not later than one year		
Later than one year and not later than five years	87,307	148,325
Later than five years	-	-

14. Other financial commitments

GTCNI has entered into non-cancellable contracts (which are not leases or PFI contracts), for the payment of CPD bursaries. The payments to which GTCNI is committed during 2009–10, analysed by the period during which the commitment expires are as follows.

	2009/10	2008/09
	£	£
Not later than one year	22,587	33,174

15. Capital commitments

There were no capital commitments at 31 March 2010 for which contracts had been entered into or authorised by the Council.

16. Related party transactions

The Council administers a Continuing Profession Development (CPD) funding programme to registered teachers in Northern Ireland. Schools that have been awarded such CPD funding during the financial year where that school employs either a teacher or headteachers who is also a member of Council are regarded as related parties.

The table below provides details of funding awarded. In each case the member took no part in the decision to award funding.

Name of School	Number of teachers awarded CPD funding	Total amount of CPD funding awarded (£)
Magherafelt Nursery School	1	600

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010

17. Losses and special payments

There were no losses or special payments during the year.

18. Events after the reporting period

Since the year end, Mr Eddie Mc Ardle, Registrar and Chief Executive Officer retired from Council on 31st August 2011. Mr Barney Ball has been appointed Acting Registrar and Chief Executive Officer and will sign the Annual Report and Accounts.

The Annual Report and Accounts were authorised to be issued on the same day the Comptroller and Auditor General signed his Audit Report.

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