



**General Teaching Council
for Northern Ireland**

Promoting Teacher Professionalism

Annual Report and Accounts

for the year ended 31 March 2012

2011-2012

GENERAL TEACHING COUNCIL
FOR NORTHERN IRELAND

**ANNUAL REPORT
AND
ACCOUNTS**

**FOR THE YEAR ENDED
31 MARCH 2012**

**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

17th January 2014

© GTCNI Copyright 2014

You may reuse this information (excluding logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, please visit <http://www.nationalarchives.gov.uk/doc/open-government-licence> or email: psi@nationalarchives.gsi.gov.uk. Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This document is also available on our website at <http://www.gtcni.org.uk>

Any enquiries regarding this document should be sent to GTCNI, Albany House, 73-75 Great Victoria Street, Belfast, BT2 7AF

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
YEAR ENDED 31 MARCH 2012

Contents	Page
Chairperson's Foreword	1
Professional advisors	2
Report of the Council Members	3 – 9
Management Commentary	10 – 15
Remuneration Report	16 – 19
Statement of the Council's and Registrar's responsibilities	20
Statement on Internal Control	21 – 23
C&AG's Audit Certificate	24 – 25
Statement of Comprehensive Net Expenditure	26
Statement of Financial Position	27
Statement of Cash Flows	28
Statement of Changes in Taxpayers' Equity	29
Notes to the Financial Statements	30 – 42

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
CHAIRPERSON'S FOREWORD
THE YEAR ENDED 31 MARCH 2012

CHAIRPERSON'S FOREWORD

It gives me great pleasure to present the eighth Annual Report published by the General Teaching Council for Northern Ireland.

This Annual Report sets out, by way of summary, the governance and accountability arrangements that apply to all areas of the Council's work. It also sets out the accounts for the year end 31 March 2012.

This report is published at a time when the Council has been preparing to formally establish its regulatory remit and processes. This eventuality will be a significant milestone for the teaching profession in Northern Ireland as it takes on the privilege and responsibility for self-regulation.

The Council remains committed to developing its regulatory regime in a way that gains the support of the teaching profession while, at the same time, maintaining public confidence.

The Report also provides a summary of the work carried out by the Council to the year end 31 March 2012. I am pleased to report significant and important developments across all areas including, registration, policy development and finance and corporate services.

The foundations for a strong independent professional body for teachers in Northern Ireland have been well established as we plan for future opportunities and challenges ahead.



Ivan Arbuthnot
Chair, GTCNI

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
PROFESSIONAL ADVISORS
THE YEAR ENDED 31 MARCH 2012

AUDITORS

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

INTERNAL AUDITORS

ASM
Horwath House
20 Rosemary Street
Belfast
BT1 1QD

SOLICITORS

Cleaver Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW

BANKERS

Danske Bank (formerly known as 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 2012

The Council are pleased to present their Annual Report and Accounts for the year to 31 March 2012.

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 she is supported by professional staff responsible for the Council's strategic and operational work programmes.

PRINCIPAL OBJECTIVES AND ACTIVITIES

The Council's responsibilities, as set out in the Education (Northern Ireland) Order 1998, Articles 34-41 as amended by the 2003 and 2006 Education (NI) Orders, are as follows:

- the registration of all teachers in grant-aided schools;
- the approval of qualifications for the purposes of registration;
- regulatory 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:

- continue with research and modelling of good CPD practice in relation to 'Lesson Study';
- develop regulatory procedures and processes further to primary legislation from the NI Assembly
- review the Northern Ireland Teacher Competences;
- implement a small-scale Teacher Fellowship Scheme in collaboration with local HEIs
- work with DE and DEL to provide for the extension of the Council's remit to cover further education lecturers, fully establish the Council's regulatory processes and ensure that the Council is wholly independent from Government.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2012

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 2012

Council membership for the period was:

Elected Members

Nursery School Representative	Mrs Sharon Beattie
Special School Representative	Mr Colm Davis
Primary School Representatives	Mr Brian Carlin Mrs Carney Cumper Mrs Sandra E Douglas Mrs Gillian Dunlop Mrs Mary Leonard
Secondary School Representatives	Dr Theo Lavery (to 3 rd April 2011) Mrs Rosemary Barton Mr Ian Simons (appointed December 2011) Mr Dermot Hardy (appointed June 2011) Mr Graham Agnew Miss Ciara McCay
Primary School Principal	Mr Brian Jess
Secondary School Principal	Mr Ivan Arbuthnot
Appointed Members	
Northern Ireland Teachers' Council	Mr John Pollock Mrs Gillian Scott Mrs Teresa Graham Ms Daisy Mules Mr Stephen Moore (resigned June 2011) Mr David Canning (appointed June 2011)
Association of NI Education and Library Boards	Mr Barry Mullholland (appointed December 2011) Mr John Devlin (appointed March 2012)
Council for Catholic Maintained Schools	Mr John Colgan Mr Eugene O'Neill
Comhairle na Gaelscolaíochta	Ms Aine Andrews
Governing Bodies Association	Mrs Sheila Crea
Northern Ireland Council for Integrated Education	Mrs Frances Donnelly
Transferor Representatives' Council	Miss Rosemary Rainey
Trustees of Catholic Maintained Schools	Mrs Elizabeth McNeice
Universities Council for the Education of Teachers	Miss Audrey Curry
Department of Education	Mrs Sally McKee (appointed March 2012) Dr Jennifer Cornyn (appointed March 2012) Mr Sean Lambe (appointed March 2012)

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2012

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 (GP&F) 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 2012

The Policy & Professional Education (PPE) 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 and Risk Management (ARM) Committee

This Committee has responsibility for:

- strategic processes for risk, control and governance and the Statement on Internal Control;
- the accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- the planned activity and results of both internal and external audit;
- adequacy of management response to issues identified by audit activity, including external audit's management letter;
- assurances relating to the corporate governance requirements for the organisation;
- (where appropriate) proposals for tendering for either Internal or External Audit services or for purchase of non-audit services from contractors who provide audit services;
- anti-fraud policies, whistle-blowing processes, and arrangements for special investigations; and
- the ARM Committee will also periodically review its own effectiveness and report the results of that review to the Council.

Corporate Governance

To ensure coherence in the operation of the ARM 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 ARM 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 ARM 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.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2012

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 £7,000. 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 99.8% of all such invoices in 2011/12, and no commercial debt interest was paid or was due in respect of transactions in 2011/12.

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.

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.

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.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2012

RESULTS FOR THE YEAR

The financial statements show a net income after financing of £11,811.

NON-CURRENT ASSETS

Details of the movement of non-current assets have been summarised in note 7 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 2012. The non-current assets are stated at historical cost less depreciation and have not been re-valued during the year.

IMPORTANT EVENTS OCCURRING AFTER THE YEAR END

Until October 2012 the Council considered that it was exempt from corporation tax as it did not carry on any trading activity. When the Council realised it was a 'body corporate' under legislation it registered with HMRC for corporation tax purposes on 30th October 2012. Subsequently HMRC issued determinations totalling £193,144 relating to tax years 2007/2008 to 2011/2012 (which includes penalties and interest charges of £45,894) which were paid in full in September 2013.

On 20th September 2013 the Council submitted an application to HMRC to register as a charity for tax purposes. The Council received confirmation from HMRC on 26th November 2013 that it is a charity for tax purposes in line with Paragraph 1 of schedule 6 Finance Act 2010 and is a charitable company under reference number NI00180 effective from January 2000. The Council will commence the process of applying for a refund of amounts paid in respect of HMRC determinations.

Since the year end, Mr Barney Ball who had been appointed Acting Registrar and Chief Executive Officer from 1st September 2011 retired 31st July 2012. The 2nd Registrar and Chief Executive Officer was appointed on 1st October 2012 and will sign the Annual Report and Accounts.



Dr Carmel Gallagher
Registrar &
Chief Executive Officer

Date: 10/12/2013

INTRODUCTION

It has become a bit of a cliché in recent years to emphasise that the local education system is facing unprecedented change. It is, however, true to say that the future is in many ways indeterminate and, in terms of education policy, this can be very disconcerting for teachers, schools and the wider community. People feel secure with certainty and, of course, the converse is a feeling of insecurity with uncertainty. This sense of insecurity, probably best captures the ‘collective conscience’ of the wider education community in Northern Ireland. Ranging from local teacher education, area-based planning to promised administrative reforms, primary to post-primary transfer arrangements, the Early Years’ 0-6 Strategy, there is a sense that ‘policy debates’ and consultations have gone on for too long and the delivery of policy objectives must now be a priority. Nevertheless the Council continues to monitor policy developments across all these areas. Currently, potential developments in teacher education and the ‘Early Years 0-6 Strategy’ are being closely tracked for their likely impact on teacher professionalism and quality of provision.

What is now required is a renewed sense of optimism involving a policy consensus that the schooling system needs to be remodelled for the twenty first century. The schooling system must be a catalyst for an open, democratic, tolerant and innovative society; a society in which all our children are equally valued and nourished to reach their full educative potential. Constraints and pre-conceptions that have handicapped past generations whether they be social class, gender, ethnicity or disability have no place in a modern inclusive meritocratic educational system.

If our society is to prosper economically and socially and the well-being of our community nurtured and promoted our schooling system must, at a fundamental level, be predicated on equality of opportunity and the promotion of social justice.

In trying to highlight this need for optimism, the Council in its revised Code of Values and Professional Practice articulated the school-community relationship with two simple but challenging commitments. The Code, now has an additional section, ‘Commitment to the Community’ which states:

Teachers:

- promote good community relations within and between schools and across the wider society in Northern Ireland; and
- promote social justice and equality of opportunity as fundamental to community development and well-being.

In the medium to long term policy makers must work closely with the teaching profession to drive forward the promised social progress that is the hallmark of a society which is confident and optimistic about its future.

CONTEXT AND PURPOSE

In the 2012 Annual Lecture, the Council and invited guests had the privilege of hearing Dr Seán Farren address the theme, ‘Should we ignore our past? Reflections on the Development of Teacher Education in Ireland’.

The historical overview provided by Dr Farren contextualised many of the challenging issues which face the educational community today and, of course, the micro politics of these issues often manifest themselves in the critical area of teacher education.

The importance of teacher education cannot be over emphasised because it is within this critical area that initial and early professional formation takes place. Moreover, the crucial issue of teachers’ continuing development (CPD) must be addressed as a matter of urgency. As far back as 2005, the Council published a strategic report, ‘GTCNI Review of Teacher Competences and Continuing Professional Development’. This important report made 11 recommendations relating to teacher competences and 15 relating to teachers’ continuing professional development. Crucially, it recommended the establishment of a professional development framework in consultation with the broader professional community. Such a framework would effectively identify the competences and parameters for CPD and inform the development of protocols for issues such as CPD delivery, accreditation and quality assurance.

It is fair to say that the Department of Education Review of Teacher Education has yet to reach a stage when a policy consensus has been reached on the way forward and a strategy delivery programme implemented. This is a serious

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY
THE YEAR ENDED 31 MARCH 2012

matter for the Council and the profession deserves better given the demands being placed on it relating to school improvement. It is to be hoped that once the final political hurdles have been cleared leading to the belated establishment of the ESA the initial promise of the review of teacher education will be realised.

Although much has been written about teacher education and professional development and we are often reminded that in any country, the quality of an education cannot exceed the quality of its teachers, the depths of insights provided by seminal research such as 'Variations in Teachers' Work Lives and Effectiveness' (Day, C 2006) still remains one of the most rigorous explorations of what it means to be a teacher. It can only be hoped that those in senior policy making positions remain open to the findings of this research.

The Council also remains seriously concerned with the current very difficult employment situation facing many teachers (many but not all newly qualified). This is basically an intolerable situation for any self-respecting profession and represents an enormous wastage of talent and resources. In its consultation response to the Executive's Draft Programme for Government 2011-2015, the Council called on the government to set an objective to get the supply/demand of teachers into a reasonable equilibrium by 2020 with identifiable progress made by 2015 and 2017.

PROFESSIONAL GOVERNANCE AND ACCOUNTABILITY

The forthcoming GTCNI Bill will further establish and extend the Council's regulatory remit. Once the Bill passes through the legislative processes of the Northern Ireland Assembly, the Council will become a fully functioning independent regulatory authority for teachers in Northern Ireland. This will be an important milestone for the profession in that, through its professional body, teachers will be afforded the privilege and responsibility for self-regulation. This is, of course, as it should be given that one of the hallmarks of professionalism is self-regulation.

Self-regulation can also be regarded as the apex of professional accountability and, interestingly, the Council's 2010 survey 'Teachers' Voice' shows quite clearly that a majority of teachers recognise that accountability is now a taken-for-granted aspect of a teacher's professional role.

However, what is clear is the need to ensure that accountability processes and structures are reasonable, balanced and have the confidence of the whole profession. For its part, the Council has sought to create an accountability/regulatory narrative which is fundamentally based on teaching as an ethically focussed and values based profession. The Council articulated this philosophy and set the parameters for this vision of teacher professionalism when it published, 'Teaching: the Reflective Profession'.

It is generally recognised that multi-level or networked governance is a feature of modern society. This multi-level governance is, of course, something which teachers are familiar with in terms of school governance arrangements, the role of employing authorities, the ETI and the Department of Education. However, in 'Teaching: the Reflective Profession' chapter 4, 'The Reflective and Activist Teacher,' the Council sought to articulate a view of 'personal governance' which was both empowering and liberating for teachers as individuals.

The Council, over the coming years, will work to ensure that emerging systems of multi-level governance fully recognise the ethical basis of teachers' work and the professional competences which make it a reality in schools and classrooms. Moreover, as an independent professional body, the Council will be well placed to ensure that emergent systems of multi-level governance are appropriate for a modern profession which is confident in its own identity.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY CONT'D
THE YEAR ENDED 31 MARCH 2012

MISSION STATEMENT, CULTURE AND VALUES

Mission Statement

The General Teaching Council for Northern Ireland is the independent, professional and regulatory body for teachers. It is dedicated to enhancing the status of the profession by upholding the highest standards of professional conduct and practice.

In doing so, the Council will work in partnership to develop professional communities of practice characterised by a commitment to excellence and a culture of respect, integrity and cooperation.

The achievement of this mission is predicated upon a compact between teachers and society based on trust and responsibility, and the acceptance of service as a fundamental element of professionalism in practice. This implies a working pattern that is based on partnership, respect, dialogue and a sense of common purpose and a community of interests.

Corporate Values

Professional communities are sustained not just by a sense of common purpose but equally by a commitment to guiding principles and values. The Council has set out, in its *Charter for Education*, the principles it believes should underpin education and professional service. Furthermore, the Council has articulated clearly, in its *Code of Values and Professional Practice*, the commitments that teachers, as professionals, must make in relation to learners, colleagues and the profession itself. The Code also sets out clearly the values embraced by the Council and the profession namely:

Trust	Honesty	Commitment	Excellence
Respect	Fairness	Equality	Dignity
Integrity	Tolerance	Service	

The teaching profession like all professions must be aware of the broader issues impacting on society and of government policy and programmes and, as far as is possible, contribute to the common good. The Council believes that its commitment to excellence and service and the core values set out above will do much to support the pledge set out in the ten-year strategy for children and young people 2006-2016 *Our Children and Young People – Our Pledge*, to create an environment in which “all children and young people living in Northern Ireland will thrive and look forward with confidence to the future.”

Mission and Empowerment

For the profession to contribute to this lofty and wholly appropriate vision, it is necessary that politicians and society as a whole recognise their responsibility to address the eleven commitments enshrined within the *Charter for Education*, published by GTCNI and endorsed by all local political parties.

As articulated above, if government, society at large and the profession work in a mutually supportive way and meaningfully share in respective responsibilities to young people then society can be assured that education can be a liberating enterprise to be enjoyed by all. This will promote the development of social capital, facilitate personal development and contribute to economic prosperity, communal well-being and social cohesion.

The Council and indeed the profession as a whole, shares the Department of Education’s commitment, as set out in *Every School a Good School* published in April 2009:

“... to ensuring that every child has equal opportunity to go to a good school where their aspirations will be nurtured, their learning needs met and their welfare supported.”

This commitment resonates with the Council’s undertaking to pursue excellence, in, and for, all. However, if the profession is to optimise its efforts on behalf of this programme then it is imperative that government take note of the recent Chief Inspector’s Report for 2006-2008, in which he observed in relation to the professional development of teachers:

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY CONT'D
THE YEAR ENDED 31 MARCH 2012

“There is proportionately insufficient investment in the development of the teachers and the education workforce compared with that in changing structures and systems.”

The observations in the Chief Inspector’s Report (2006-2008) are particularly significant at a time when the pace of change is accelerating and financial resources are increasingly constrained. If, as the McKinsey Report *How the World’s Best-Performing School Systems Come Out on Top*, suggests:

“...the quality of an education system cannot exceed the quality of its teachers...”

then this is perhaps the most significant comment in the 2006-2008 Report.

The Council regards the ongoing professional development of teachers as the single most crucial factor requiring attention over the lifespan of this Corporate Plan. Failure to address this issue will have serious implications, not just in terms of morale and performance within the profession, but in terms of our success in meeting the needs of our young people.

STRATEGIC GOALS, OBJECTIVES AND ACTIVITIES

The Council has identified four overarching strategic goals for the duration of its 2010-2013 Corporate Plan. However, it recognises that in an environment that is characterised by rapid change these goals or their associated objectives, may change.-

Goal 1

To provide an independent and authoritative voice for the profession and promote teaching as a profession.

Goal 2

To maintain and promote the highest standards of professional conduct and practice.

Goal 3

To promote a culture within teaching of activist and responsible professionalism.

Goal 4

To develop efficient and cost-effective structures, processes and systems to support the delivery of the Council’s goals and associated objectives.

Listed below are the key objectives associated with each of the Council’s strategic goals and the 2011-2012 achievements noted against each objective. 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.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY CONT'D
THE YEAR ENDED 31 MARCH 2012

Goal 1: To provide an independent and authoritative voice for the profession and promote teaching as a profession.

Associated with this goal were the following objectives:

Promote an understanding of teaching as a core public service and a key element in civic life, promoting concern for democracy and civic virtues such as equality, inclusion and social justice; enhance the status of the teaching profession through the establishment of alliances with key stakeholders; establishing GTCNI as an authoritative independent advocate for the teaching profession and as the pre-eminently influential voice on matters pertaining to teaching; and act as a catalyst for research and promote a re-intellectualisation of the profession.

Achievements in 2011/2012 included the following:

- A comprehensive programme of stakeholder engagements took place.
- Meetings were expedited with the Department of Education (DE)/Department of Employment and Learning (DEL)/Education and Skills Authority (ESA) and teacher unions. Advice as requested offered to members of Assembly Education Committee.
- Three termtalk editions published and distributed. Research and policy matters expedited on an edition by edition basis.
- Year 2 of Research Lesson Study Pilot initiated with 30 schools.
- Sixth Annual Lecture held – Professor Jocelyn Bell Burnell.
- Teachers' Voice Survey published.
- Phase 6 of Teacher Bursary Programme completed.
- Discussion paper on teacher accountability tabled at both the PPE Committee and Council.

Goal 2: To maintain and promote the highest standards of professional conduct and practice.

Associated with this goal were the following objectives:

Maintain and enhance the Council's Register of Teachers and explore the extension of registration status to a wider education workforce; ensure that the teacher competences remain fit-for-purpose and remain central to all phases of teacher education and development; refine the Council's data mapping and verification of teacher qualifications; explore processes of 'up-skilling' for those returning to the profession and those educated outwith Northern Ireland; and establish a robust, transparent, independent and professionally-led system of regulation.

Achievements in 2011/2012 included the following:

- Qualifications verified and approved for 648 NI 2011 ITE Graduates. Some 506 (78.09%) have registered.
- 2011/2012 Registration Renewal completed including Deduction at Source, Invoicing and Lapsing. Credit and Debit Card Payment Options available throughout.
- The 'school-list' data collation process was completed with a 100% return. This represents the most complete data set available from any agency.
- Detailed Graduate Employment Analysis was produced and disseminated to key stakeholders.
- Further statistical analysis was produced on Principals and is now included as an integral part of the Digest of Statistics.
- Further work has been completed in respect of the concepts of 'student' and 'provisional' registration.
- Accreditation of B.Ed Programmes completed.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY CONT'D
THE YEAR ENDED 31 MARCH 2012

Goal 3: To promote a culture within teaching of activist and responsible professionalism.

Associated with this goal are the following objectives:

Advocate a coherent professional development framework for all teachers in N. Ireland; develop and promote the concept of collaborative teacher development within professional communities of practice; nurture and extend teacher professionalism to encompass evidence-informed practice and action research; and explore the opportunities for extended professional engagement with the wider educational workforce and other inter-professional working.

Achievements in 2011/2012 included the following:

- The second year of the RLS project with 30 schools was established along with a concurrent evaluation process.
- Two teacher conferences and a policy seminar were held to promote RLS as an approach to CPD.
- The seventh year of the Pramerica Spirit of Community Award Scheme was completed.
- The Council's Code of Values and Professional Practice was reviewed and revised.
- Work continued on developing the Council's approach to professional accountability and regulation.

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

Associated with this goal are the following objectives:

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

Achievements in 2011/2012 includes following:

- The Operational Plan 2011/2012 was developed and approved by Council. The twelve month output report was completed and the Draft Annual Report 2011/2012 developed.
- Appropriate Financial Reports produced for SMT and Council throughout the year. The Annual Report & Accounts for 2009/2010 and 2010/2011 were certified, submitted to DE and laid before the Northern Ireland Assembly.
- A comprehensive internal and external audit programme was established and successfully delivered.
- All Council and Committee meetings took place as scheduled. Appropriate support was delivered to Council and Committee by Officers.
- A number of staff policies were developed, reviewed, amended and approved by the GP&F Committee.

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. Excluding long term sickness, an average of 7.4 days (2011: 6 days) were lost through sickness absence during 2011/2012. The Council has noted this increase in average sickness days and has undertaken a review of its Attendance Policy. The Council 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. This action plan has continued to be implemented in 2011/2012.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2012

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 1st Registrar was a performance related pay scheme. The 1st Registrar's annual pay award was 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 1st 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. The awards from April 2006 to March 2010 were paid in full to the Registrar in July 2011 and the award from April 2010 to March 2011 was paid in March 2012.

The remuneration of the 2nd Registrar, as approved by DE and DFP, involves the introduction of an initial pay range equivalent to L25 to L33 on the NI Leadership scale for teachers. Any annual increase (to include revalorisation and progression) as recommended by GTCNI would be restricted to Public Sector Pay limits. The salary does not attract any performance related pay, bonus payments or any other allowances applicable to the leadership scale.

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, Mr Ivan Arbuthnot. Mr Arbuthnot's total emoluments comprised an allowance of £10,000.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2012

SENIOR MANAGEMENT REMUNERATION (Audited)

Officials	2011 – 12				2010 – 11			
	Salary including performance pay £'000	Performance related pay £'000	Performance related bonus £'000	Benefits in kind (to nearest £100)	Salary including performance pay £'000	Performance related pay £'000	Performance related bonus £'000	Benefits in kind (to nearest £100)
E McArdle Registrar (retired on 31 st August 2011)	*110-115	*65-70	*5-10	£100	80-85	0-5	-	-
B Ball Planning and Corporate Services Manager (2010-2011, up to 31 st August 2011) Acting Registrar (from 1 st September 2011)	**20-25 (50-55 full year equivalent) **35-40 (65-70 full year equivalent)	-	-	£100	50-55	-	-	-
G Devlin Senior Education Officer	50-55	-	-	£100	45-50	-	-	-
Band of highest paid director's total remuneration	65-70				80-85			
Median total remuneration	24,646				23,708			
Ratio	2.74				3.48			

*Emoluments to the Registrar in 2011/2012 consist of gross salary from April 2011 to date of retirement, retrospective consolidated pay awards from April 2006 to 31st March 2011 and retrospective non-consolidated pay awards from April 2006 to 31st March 2011.

** B Balls emoluments have been split between the role of Planning and Corporate Services Manager and Acting Registrar to highlight the relationship with the 'Band of highest paid director's total remuneration'

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2012

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.

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

The remuneration of the 1st Registrar was based on a performance related pay scheme. The 1st Registrar's annual pay award was 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. The performance related bonuses reported in 2011/2012 relate to performance payments approved by the Department of Education from 2006 to 2011. There were no performance related payments paid or due in respect of 2011/2012.

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director/employee in their organisation and the median remuneration of the organisation's workforce. The banded remuneration of the highest paid director/employee in GTCNI in the financial year 2011/2012 was £67.5k. This was 2.7 times the median remuneration of the workforce, which was £24,646.

The total remuneration includes salary, non-consolidated performance – related pay and benefits in kind. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

The ratio decreased from 3.48 in 2010/2011 to 2.74 in 2011/2012 due to the retirement of the 1st Registrar on 31st August 2011 and the appointment of an Acting Registrar from 1st September 2011.

PENSIONS OF SENIOR MANAGEMENT (Audited)

	Accrued pension at age 60 as at 31/03/12 and related lump sum	Real increase in pension at age 60	CETV at 31/03/12	CETV at 31/03/11	Real Increase In CETV
	£000s	£000s	£000s	£000s	£000s
E Mc Ardle Registrar	40 - 45 plus lump sum of 110 - 115	10 - 12.5	915	677	218
B Ball Registration Manager	20 - 25 plus lump sum of 60 - 65	2.5 - 5	449	351	149
G Devlin Senior Education Officer	20 - 25 plus lump sum of 55 - 60	0 - 2.5	449	396	109

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 up to 31st March 2009, 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. For each year of service after 1st April 2009 the retirement benefits accrued will be at the rate of 1/60th (pension only) of their pensionable salary. In addition members can choose to commute some of their pension to provide a tax free lump sum of up to 25% of the capital value of their pension assets. 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 Consumer Price Index (CPI). Prior to 2011, pensions were increased in line with the Retail Price Index (RPI). 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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2012

employer contribution rates are determined by the Scheme's actuary every three years and the rate is currently 18%. Following the results of the actuarial valuation as at 31 March 2010, the Committee approved a series of stepped employer increases with effect from 1 April 2011.

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 2009. 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.

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, an arrangement to secure pension benefits in another pension scheme, or an 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 Northern Ireland Local Government Pension Scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance within the guidelines and framework described by the Institute and Faculty of Actuaries and in accordance with guidance used by the Civil Service in Employer Pension Notice EPN 12/2012.

There were changes to the factors used to calculate CETV's from 1st January 2012. This may reduce the CETV and will explain if a negative real increase in CETV is shown.

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 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 2011/2012.

ILL-HEALTH RETIREMENT

No individuals retired early on ill-health grounds (2010/2011: nil).

THIRD PARTIES

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



Mr Ivan Arbuthnot
Chairperson of GTCNI



Dr Carmel Gallagher
Registrar &
Chief Executive Officer
Date: 10/12/2013

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF THE COUNCIL'S AND REGISTRAR'S RESPONSIBILITIES
THE YEAR ENDED 31 MARCH 2012

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, changes in taxpayers equity 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'.



Dr Carmel Gallagher
Registrar &
Chief Executive Officer

Date: 10/12/2013

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT ON INTERNAL CONTROL
YEAR ENDED 31 MARCH 2012

1. Scope of Responsibility

As Acting Registrar/Accounting Officer, I have the responsibility for maintaining a sound system of internal control that supports the achievement of the Council's policies, aims and objectives, whilst safeguarding the public funds and Council assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

2. Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve the Council's policies, 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 policies, 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. The system of internal control has been in place in GTCNI for the year ended 31 March 2012 and up to the date of approval of the annual report and accounts, and accords with DFP guidance.

The Council's ARM Committee helps ensure the effective discharge of responsibilities for governance, risk management and internal control. The ARM Committee review the effectiveness of the Council's processes to formally identify the significant risks that may affect the achievement of the Council's objectives and to identify the most appropriate control strategies for each of the significant risks.

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's approach to risk management and its risk management processes and procedures are set out in the Council's Risk Management Strategy. The Council considers and monitors strategic risks through the work of the ARM Committee. The Council's SMT identifies and manages corporate risks and evaluates and monitors business area risks. The ARM Committee receives regular updates from officers relating to internal control measures, the management of risks in significant areas of responsibility and monitoring of progress on key projects.

4. The Risk and Control Framework

The ARM Committee oversees the Council's Risk Management Strategy. The risk and control framework includes maintenance of a Corporate Risk Register which is reviewed monthly by SMT and quarterly at meetings of the Council's ARM Committee. The Corporate 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 SMT and the ARM Committee. The Corporate Risk Register is also taken to Council for consideration at least once during the year.

The Council holds a specific risk register 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 2012

5. Review of Effectiveness

As Acting Registrar/Accounting Officer, 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 auditors, the Council's SMT (who have responsibility for the development and maintenance of the internal control framework) and comments made by the external auditors in their management letter and other reports. Furthermore, my review is informed by other assurance mechanisms which include consideration of management and financial information and budget monitoring on a monthly basis.

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 ARM Committee. I ensure that any weaknesses are addressed and that continuous improvements to the system are put in place.

The work of the Council is underpinned by a system of committees supported by Council officers. Together they approve, monitor and evaluate the relevant aspects of the corporate and operational plans. Final approval in all areas remains with the Council.

The ARM Committee Chairperson and I meet regularly and I attend all ARM Committee meetings. The ARM Committee Chairperson is a member of Council and makes an annual report to the Council each year. I am grateful to the Chairperson and the ARM Committee for their contributions to sound internal control.

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 2011/12 year focused on assessing the controls in respect of the following areas: Education and Policy Development; Registration; IT Systems; and Financial Management; more details of each of the assurance reviews is provided below.

System	Assurance Rating	Number of recommendations	Priority rating
Education and Policy Development	Satisfactory	3	3 high priority
Registration	Substantial	1	1 low priority
IT Systems	Satisfactory	6	2 high, 4 low priority
Financial Management	Substantial	-	n/a

During February 2012 a follow up review of recommendations made during 2010/11 identified that each of the fourteen accepted recommendations had been fully implemented.

The Council has established and implemented an action plan to take forward internal audit recommendations made in 2011/2012. The Council received an overall Annual Internal Audit Assurance rating of **satisfactory** in relation to the effective and efficient achievement of the Council's objectives. The Council's internal auditors identified no significant issues which needed to be brought to my attention. There were no data security incidents during the year.

6. Significant internal control problems

I am able to report that there were no significant weaknesses in the Council's system of internal control in 2011/2012 that affected the achievement of the Council's policies aims and objectives.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT ON INTERNAL CONTROL
YEAR ENDED 31 MARCH 2012

7. Council's Status

Discussion continued with the Department on the Council's status, further to the classification of the Council, by the Office of National Statistics, as a State Government entity and the subsequent classification of the Council as an executive NDPB, by DFP.

The Department confirmed this NDPB classification in letters to Council of the 30th November 2011 and at a subsequent meeting with the Department on the 23rd February 2012. The Acting Registrar, Mr Barney Ball, was designated by the Department as Accounting Officer for the Council and an Accounting Officer Memorandum was issued on the 30th November 2011.

The Council's current Registrar took up post on 1st October 2012 and was appointed Accounting Officer from that date.

The Council and the Department of Education agreed a Management Statement and Financial Memorandum (MSFM) on 23rd July 2013. The implications of the change in status of the Council and the implications of the new governance and financial management arrangements contained in the MSFM require the Council to seek approval for IT and other expenditure in excess of £30,000 and capital expenditure in excess of £10,000.



Dr Carmel Gallagher
Registrar &
Chief Executive Officer

Date: 10/12/2013

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of the General Teaching Council for the year ended 31 March 2012 under the Education (Northern Ireland) Order 1998. These comprise the Statement of Comprehensive Net Expenditure, 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 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 examine and certify the financial statements in accordance with the Education (Northern Ireland) Order 1998. I conducted my audit in accordance with 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 read all the financial and non-financial information in the Report of the Council Members to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and 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 2012 and of the 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.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

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 made 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
- the financial statements and the part of the Remuneration Report to be audited 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

13th December 2013

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR
THE YEAR ENDED 31 MARCH 2012

	Notes	2011/12	2010/11
		£	£
<u>EXPENDITURE</u>			
Staff Costs	2	560,909	345,730
Depreciation	7	25,055	20,312
Other expenditure	4	678,855	684,026
Total expenditure		(1,264,819)	(1,050,068)
<u>INCOME</u>			
Income from activities	5	1,217,637	1,237,271
Other Income		-	772
Total income		1,217,637	1,238,043
Net (expenditure)/income		(47,182)	187,975
Interest Receivable	6	23,993	24,486
Net (Expenditure)/Income after Interest		(23,189)	212,461
Net Return on Pension Finance	2.3	35,000	(8,000)
Net Income after Financing		11,811	204,461
Credit in respect of notional costs		7,000	7,250
Net Income after financing transferred to Net Expenditure Reserve		18,811	211,711
Other Comprehensive Expenditure			
Actuarial gain/(loss) in respect of pension liability		(152,000)	774,000
Total Comprehensive Expenditure For the year ended 31 March 2012		(133,189)	985,711

The notes on pages 30 to 42 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 2012

	Notes	2012 £	2011 £
NON-CURRENT ASSETS			
Property, plant and equipment	7	12,314	20,334
<i>Total non-current assets</i>		<u>12,314</u>	<u>20,334</u>
CURRENT ASSETS			
Trade and other receivables	9	56,182	71,660
Cash and cash equivalents	10	1,177,832	1,193,368
Total current assets		<u>1,234,014</u>	<u>1,265,028</u>
TOTAL ASSETS		1,246,328	1,285,362
CURRENT LIABILITIES			
Trade and other payables	11	(99,590)	(191,435)
<i>Total current liabilities</i>		<u>(99,590)</u>	<u>(191,435)</u>
Non-current assets plus/less net current assets/liabilities		1,146,738	1,093,927
NON-CURRENT LIABILITES			
Pension (Liability)/Asset	2.3	(92,000)	19,000
<i>Total non-current liabilities</i>		<u>(92,000)</u>	<u>19,000</u>
ASSETS LESS LIABILITIES		<u>1,054,738</u>	<u>1,112,927</u>
TAXPAYERS' EQUITY			
Net expenditure reserve		1,054,738	1,112,927
		<u>1,054,738</u>	<u>1,112,927</u>

The financial statements were approved by the Council on 10th December 2013 and signed on its behalf by:



Mr Ivan Arbuthnot

Chairperson of GTCNI



Dr Carmel Gallagher

**Registrar &
Chief Executive Officer**

The notes on pages 30 to 42 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 2012

	Notes	2011/12	2010/11
		£	£
CASH FLOWS FROM OPERATING ACTIVITIES			
Net surplus after interest		18,811	211,711
Decrease/(increase) in trade and other receivables		15,478	(16,986)
(Decrease) in trade payables		(91,845)	(16,051)
Depreciation charges	7	25,055	20,312
Actuarial loss on pension scheme	2	(152,000)	774,000
Pension scheme movement	2	111,000	(1,027,000)
Net cash (outflow) from operating activities		(73,501)	(54,014)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	7	(17,035)	(1,092)
Net cash (outflow) from investing activities		(17,035)	(1,092)
CASH FLOWS FROM FINANCING ACTIVITIES			
Grant-in-aid		75,000	73,000
Net financing		75,000	73,000
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS IN THE PERIOD	10	(15,536)	17,894
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	10	1,193,368	1,175,474
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	10	1,177,832	1,193,368

The notes on pages 30 to 42 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 2012

	NET EXPENDITURE RESERVE	TOTAL RESERVES
	£	£
Balance at 31 March 2010	54,216	54,216
Changes in Taxpayers Equity 2010-11		
Actuarial gain/ (loss) on the pension scheme	774,000	774,000
Comprehensive Expenditure for 2010-11	211,711	211,711
Grant-in-aid	73,000	73,000
Balance at 31 March 2011	1,112,927	1,112,927
Changes in Taxpayers Equity 2011-12		
Actuarial gain/ (loss) on the pension scheme	(152,000)	(152,000)
Comprehensive Income for 2011-12	18,811	18,811
Grant-in-aid	75,000	75,000
Balance at 31 March 2012	1,054,738	1,054,738

The notes on pages 30 to 42 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2011/2012 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.

Management have reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. Management considers that these are unlikely to have a significant impact on the accounts in the period of initial application.

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 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 has been credited to the Net Expenditure Reserve. The grant-in-aid is recognised in the financial period in which the cash is received.

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 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 2.3 below.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND

**NOTES TO THE COUNCIL'S ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012**

1.6 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.

1.7 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.

1.8 Depreciation

Fixed 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

1.9 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.

1.10 Leasing

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

1.11 Value added tax

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

1.12 Corporation Tax

On 26th November 2013 the Council received confirmation from HMRC that it is a charity for tax purposes in line with Paragraph 1 of Schedule 6 Finance Act 2010 under charities reference number NI00180.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

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 and flexi time as at the year end. The cost of untaken leave has been determined by reviewing data from leave records and the cost of untaken flexi leave has been determined by reviewing data from flexi records.

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 2011/2012 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 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. Staff numbers and related costs

2.1 Total staff costs

	2011/12			2010/11
	£			£
	Total	Permanently employed staff	Others	Total
Salaries & Wages	458,735	445,579	13,156	507,051
Social Security Costs	35,494	34,662	832	31,870
Pension Costs	66,680	65,534	1,146	(193,191)
Total	560,909	545,775	15,134	345,730
	=====	=====	=====	=====

The increase in staff costs from 2010/2011 to 2011/2012 is mainly due to the adjustments required in respect of pension costs as outlined in note 2.3.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

2.2 Average Number of Persons Employed

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

	Total	2011/12		2010/11
		Permanently employed staff	Others	Total
Directly employed	17	15	2	16
Other	-	-	-	-
Staff engaged on capital projects	-	-	-	-
Total	<u>17</u> =====	<u>15</u> =====	<u>2</u> =====	<u>16</u> =====

2.3 Pension Commitments

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 up to 31st March 2009, 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. For each year of service after 1st April 2009 the retirement benefits accrued will be at the rate of 1/60th (pension only) of their pensionable salary. In addition members can choose to commute some of their pension to provide a tax free lump sum of up to 25% of the capital value of their pension assets.

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 Consumer Price Index (CPI). Prior to 2011, pensions were increased in line with the Retail Price Index (RPI). 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 18%. Following the results of the actuarial valuation as at 31 March 2010, the Committee approved a series of stepped employer increases with effect from 1 April 2011.

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 2009. 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.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

The latest actuarial valuation of the scheme was carried out at 31 March 2012; the liability and cost calculations are as follows:

Assumptions as at:

	As at 31 March 2012	As at 31 March 2011
Price inflation	2.5%	2.8%
Salary Increase Rate	4.8%	5.1%
Discount Rate	4.8%	5.5%
Expected Return on Assets	5.7%	6.9%

The assets in the scheme and the expected rate of return were:

Assets (employer)	Long term return at 31/03/12 % pa	Assets at 31/03/12 £'000	Long term return at 31/03/11 % pa	Assets at 31/03/11 £'000
Equities	6.2%	1,781	7.5%	1,872
Bonds	4.1%	337	4.9%	340
Property	4.4%	192	5.5%	146
Cash	3.5%	96	4.6%	73

Net pension asset at	31/03/12 £'000	31/03/11 £'000
Estimated employer assets	2,406	2,431
Present value of scheme liabilities	(2,498)	(2,412)
Net pension (liability) / asset	<u>(92)</u>	<u>19</u>

Analysis of amount charged to the Statement of Comprehensive Net Expenditure

	2012 £'000	2011 £'000
Operating charge		
Current Service Cost	82	90
Past Service Cost	-	(285)
Other finance costs		
Expected Return on Employer Assets	(166)	(150)
Interest Cost	131	158
Net return	<u>(35)</u>	<u>8</u>
Net revenue account cost	<u>47</u>	<u>(187)</u>

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

Analysis of amount recognised in Statement of Changes in Taxpayers' Equity

	2012	2011	2010	2009	2008
	£'000	£'000	£'000	£'000	£'000
Actuarial return less expected return on scheme assets	(152)	774	(626)	(378)	246
Actuarial (loss)/gain recognised in the SoCNE	<u>(152)</u>	<u>774</u>	<u>(626)</u>	<u>(378)</u>	<u>246</u>

Movement in surplus/(deficit) during the year

	2012	2011
	£'000	£'000
Surplus / (deficit) at the beginning of the year	19	(1,008)
Movement in the year:		
Current service cost	(82)	(90)
Past Service Cost	-	285
Employer contributions	88	66
Net return on assets	35	(8)
Actuarial (loss) gain	(152)	774
Surplus/ (deficit) at the end of the year	<u>(92)</u>	<u>19</u>

2.4 Reporting of Compensation scheme – exit package

There was no compensation or exit package paid during the financial year. (2010/2011: Nil)

3. Chairperson's Remuneration

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

	2011/12	2010/11
	£	£
Mrs Sally McKee (to October 2010)	-	5,000
Mr Ivan Arbuthnot (from November 2010)	10,000	5,000
	<u>10,000</u>	<u>10,000</u>
	=====	=====

4. Other expenditure

	2011/12	2010/11
	£	£
Registration/Direct Programme Costs		
Database support and maintenance	25,991	21,160
Database Licences	7,619	7,992
Database enhancements	13,089	14,776
	<u>46,699</u>	<u>43,928</u>
	=====	=====

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

4. Other expenditure (continued)

	2011/12	2010/11
	£	£
Continuing Professional Development (CPD) Costs		
CPD Bursary Payments	49,354	19,990
Research – Lesson Studies	49,169	21,638
Research – AARTS Repository	4,710	5,674
Research – Survey of Teachers	-	11,761
Research – General	35,395	40,471
	138,628	99,534

Other Operating Costs – Recurrent Budget

	2011/12	2010/11
	£	£
Rent and rates	89,965	88,065
Postage	51,949	47,310
Computer costs	44,965	36,808
Legal fees	7,461	59,323
Service charge and utilities	47,250	46,727
Printing and stationery	61,658	53,407
Professional and consultancy fees	48,126	50,510
PR, advertising & outreach activities	42,342	42,130
Travel and subsistence - Council	6,833	17,877
Maintenance services	11,138	14,191
Substitution costs	15,840	16,088
Training and recruitment	21,648	14,447
Miscellaneous expenses	2,931	3,065
Bank charges	2,057	1,432
Subscriptions	4,590	2,716
Books & newspapers	1,436	1,650
Travel and subsistence – Staff	8,825	7,575
Insurances	7,201	7,534
Hospitality and venue hire	10,313	10,696
Election costs	-	11,763
Total	486,528	533,314

Non cash items

	2011/12	2010/11
	£	£
Notional audit fee	7,000	7,250
	7,000	7,250

Total	678,855	684,026
--------------	----------------	----------------

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

5. Income

	2011/12 £	2010/11 £
Registration fees	1,217,637	1,237,271
Other income	-	772
Total	1,217,637	1,238,043

6. Interest receivable

	2011/12 £	2010/11 £
Bank interest receivable	23,993	24,486

7. Property, plant and equipment

7.1 2011/12

	Office Equipment £	Computer Equipment £	Furniture & Fittings £	Total £
Cost or valuation				
As at 1 April 2011	64,446	37,804	50,217	152,467
Additions	8,048	8,987	-	17,035
Disposals	-	-	-	-
As at 31 March 2012	72,494	46,791	50,217	169,502
Depreciation				
As at 1 April 2011	56,202	30,553	45,378	132,133
Charge for period	16,292	4,943	3,820	25,055
Disposals	-	-	-	-
As at 31 March 2012	72,494	35,496	49,198	157,188
Net Book Value				
As at 31 March 2012	-	11,295	1,019	12,314
As at 31 March 2011	8,244	7,251	4,839	20,334
Purchased	-	11,295	1,019	12,314
Donated	-	-	-	-
Total at 31 March 2012	-	11,295	1,019	12,314

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

7.2 2010/11

	Office Equipment £	Computer Equipment £	Furniture & Fittings £	Total £
Cost or valuation				
As at 1 April 2010	64,446	45,041	50,217	159,704
Additions	-	1,092	-	1,092
Disposals	-	(8,329)	-	(8,329)
As at 31 March 2011	<u>64,446</u>	<u>37,804</u>	<u>50,217</u>	<u>152,467</u>
Depreciation				
As at 1 April 2010	47,956	33,523	38,671	120,150
Charge for period	8,246	5,359	6,707	20,312
Disposals	-	(8,329)	-	(8,329)
As at 31 March 2011	<u>56,202</u>	<u>30,553</u>	<u>45,378</u>	<u>132,133</u>
Net Book Value				
As at 31 March 2011	<u>8,244</u>	<u>7,251</u>	<u>4,839</u>	<u>20,334</u>
As at 31 March 2010	<u>16,490</u>	<u>11,518</u>	<u>11,546</u>	<u>39,554</u>
Purchased	8,244	7,251	4,839	20,334
Donated	-	-	-	-
Total at 31 March 2011	<u>8,244</u>	<u>7,251</u>	<u>4,839</u>	<u>20,334</u>

The Council holds no third party assets.

8. 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.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

9. Trade receivables and other current assets

	2011/12	2010/11
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	51,151	71,660
Other receivables	5,031	-
Total	56,182	71,660
	=====	=====
Amounts falling due after more than one year:		
Prepayments and accrued income	-	-
Other receivables	-	-
Total	-	-
	=====	=====
Analysis of trade receivables and other current assets		
Central Government Bodies	-	-
Local Authorities	-	-
NHS Trusts	-	-
Public Corporations	-	-
Intra Government Balances	-	-
Bodies External to Government	56,182	71,660
Total	56,182	71,660
	=====	=====

10. Cash and cash equivalents

	2011/12	2010/11
	£	£
Balance at 1 April 2011	1,193,368	1,175,474
Net change in cash and cash equivalent balances	<u>(15,536)</u>	<u>17,894</u>
Balance at 31 March 2012	1,177,832	1,193,368
	=====	=====
The following balance at 31 March 2012 was held at commercial banks and cash in hand	1,177,832	1,193,368
	=====	=====

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

11. Trade payables and other current liabilities

	2011/12	2010/11
	£	£
Amounts falling due within one year:		
Trade payables	33,391	55,204
Other payables	6	577
Accruals and deferred income	38,815	125,618
Other taxation and Social Security: HMRC	27,378	10,036
	<u>99,590</u>	<u>191,435</u>
	=====	=====

Amounts falling due after more than one year:

Other payables	-	-
Obligations under finance leases	-	-
Obligations under PFI contracts	-	-
Total	<u>-</u>	<u>-</u>
	=====	=====

Analysis of trade payables and other current liabilities

	2011/12	2010/11
	£	£
Central Government Bodies	27,378	10,300
Local Authorities	-	-
NHS Trusts	-	-
Public Corporations	-	-
Intra Government Balances	<u>27,378</u>	<u>10,300</u>
Bodies External to Government	72,212	181,135
Total	<u>99,590</u>	<u>191,435</u>
	=====	=====

12. Commitments under Leases

12.1 Operating Leases

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

	2011/12	2010/11
	£	£
Obligations under operating leases comprises		
Buildings		
Not later than one year	62,316	62,316
Later than one year and not later than five years	212,913	249,264
Later than five years	-	25,965

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

13. Other financial commitments

GTCNI has entered into non-cancellable contracts (which are not leases or PFI contracts), for the payment of Continuous Professional Development (CPD) bursaries. The payments to which GTCNI is committed during 2011/2012, analysed by the period during which the commitment expires are as follows.

	2011/12	2010/11
	£	£
Not later than one year	13,723	-

14. Capital Commitments

There were no capital commitments at 31 March 2012 for which contracts had been entered into or authorised by the Council.

15. Contingent Liabilities disclosed under IAS 37

There are no contingent liabilities

16. Related party transactions

During the year the GTCNI had a significant number of material transactions with other entities for which DE is regarded as the parent, these include the Western Education and Library Board and schools in Northern Ireland.

The Council administers a 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 head teacher 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 (£)
St Luke's Primary School	1	£495
Our Lady's and St Patrick's College	1	£303
St Mark's Primary School	1	£600

Schools that have been awarded such CPD funding during the financial year where an officer of the Council is also Chair of the Board of Governors is regarded as a related party.

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

Geal Scoil an Lonnain	1	£600
-----------------------	---	------

The Council commenced Pilot 2 of its Research Lesson Study (RLS) Project to schools in Northern Ireland. Schools that have been awarded funding to take part in the project during the financial year where that school employs either a teacher or head teacher 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	Total amount of RLS funding awarded (£)
St Mark's Primary School	£3,000
Tor Bank Special School	£3,000
Hazelwood Integrated College	£3,000
Dromore Nursery	£3,000
Bunscoil Beanna Boiche	£3,000

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

17. Losses and Special Payments

There were no losses or special payments during the year.

18. Events after the reporting period

There are no events after the reporting period other than the corporation tax issue and charity registration outlined on page 9.

The Registrar authorised these financial statements for issue on 13th December 2013.