



**General Teaching Council
for Northern Ireland**

Promoting Teacher Professionalism

2022-23

Annual Report

and

Accounts

For the year ended 31 March 2023

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

10 April 2024

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About GTCNI

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

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

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

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

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

We are funded by teacher subscription fees and, therefore, have a clear line of accountability to teachers on how we spend their money.

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

1. Performance Report

Performance Overview

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

Foreword by the Interim Chief Executive Officer / Registrar

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

This Annual Report focuses on GTCNI's performance in 2022-23 and key achievements include:

- upgrading key IT infrastructure, including the development of a new teachers' registration system. In August 2022, a successful CPD-led procurement exercise saw the appointment of a successful contractor and the new system was introduced post-year end in April 2023;
- maintaining an annual programme of teacher registration with over 27,000 teachers registered;
- progressing development of new "leadership competences" in support of Learning Leaders, a policy aimed at improving teacher professional learning in NI; and
- working collaboratively with education stakeholders in NI and the teaching councils, or equivalents, in England, Scotland, Wales and Ireland to the benefit of the teaching profession.

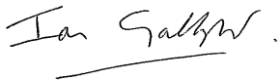
In May 2022, following the departure of GTCNI's Chief Executive Officer, DE appointed a Departmental official to act as interim CEO until the planned dissolution and replacement of GTCNI could be completed. DE also undertook a public consultation on what should replace GTCNI which ran from 13 June until 30 September 2022. This attracted a limited response from teachers and a second attempt to engage with the profession was subsequently undertaken from 24 February to 28 April 2023.

Following analysis of the responses to this exercise, and through subsequent engagement with all UK and Irish teaching regulators, DE has now developed high level proposals for a replacement body; and in early 2024 it has shared these with the entire NI teaching workforce, asking for teachers' final views ahead of seeking Ministerial and Executive approval to begin legislative drafting.

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

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

Sam Gallaher was GTCNI's Chief Executive Officer/Registrar until leaving the organisation on 31 May 2022 and I wish to thank him for his service.



Ian Gallagher
Interim Chief Executive Officer/Registrar
Date: 8 April 2024

GTCNI's Purpose, Objectives and Strategy

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

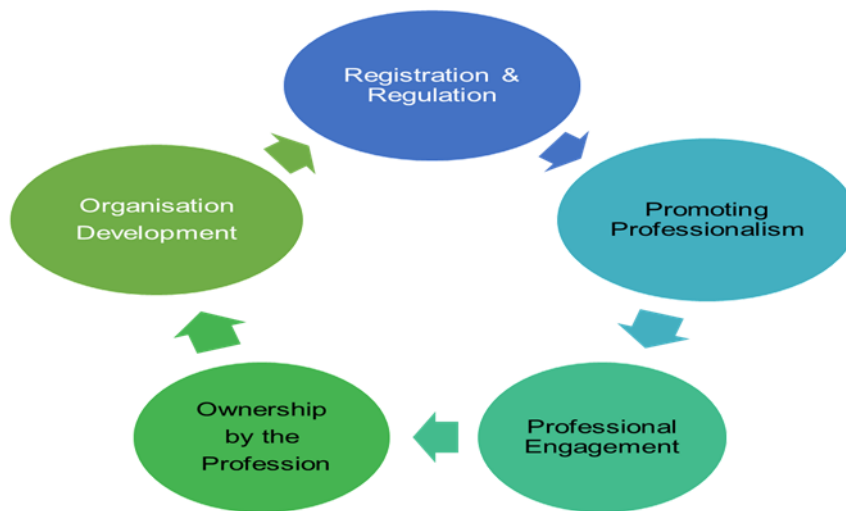
The General Teaching Council for Northern Ireland (GTCNI), as one such ALB, is the statutory, professional and regulatory body for the teaching profession in Northern Ireland established by the Education (Northern Ireland) Order 1998, as amended by the 2003 and 2006 Education (NI) Orders.

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

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

In normal circumstances a Programme for Government (PfG) would outline the Executive's priorities and give clear strategic direction to the policies, programmes, services and actions of DE and its NDPBs. A draft Outcomes Framework was consulted on in 2021 as the first step in the PfG development process but had not been agreed when the Executive collapsed in February 2022. Decisions regarding a future PfG will need to be taken in due course by an incoming Executive.

GTCNI's strategy, reflected in its Corporate and annual Business Plans, continue to be developed to align with DE, responsible for setting policy, strategy and for the central administration of education and related services in NI encompassed in its vision of "a system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a holistic approach to education" and its Strategic Priorities. GTCNI's current Corporate Plan, covering the period April 2020 to March 2023, articulates five key Corporate Strategic Objectives and provides a framework for the development and delivery of GTCNI's annual business plans. Its key strategic objectives are:



In 2022-23, GTCNI annual business plan objectives, represented by 15 targets, were in support of:

- DE Strategic Priority 7 - Support and develop our education workforce, and
- DE Strategic Priority 8 - Effectively manage, review and transform our education system.

Progress against these was a clear indicator of the effective relationships between GTCNI and its key stakeholders, including DE, the Education Authority and other ALBs, and other organisations and individuals in the wider education sector, all ultimately supporting the ongoing delivery of high quality education and related support and services for our children and young people. This has been delivered against the backdrop of continued uncertainty on the future of GTCNI, with DE continuing in its oversight role to ensure GTCNI continues to fulfil its core function of teacher registration. Performance against the business plan for 2022-23 is discussed in greater detail in Section 2 on Page 10.

Key Activities

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

Key activities include:

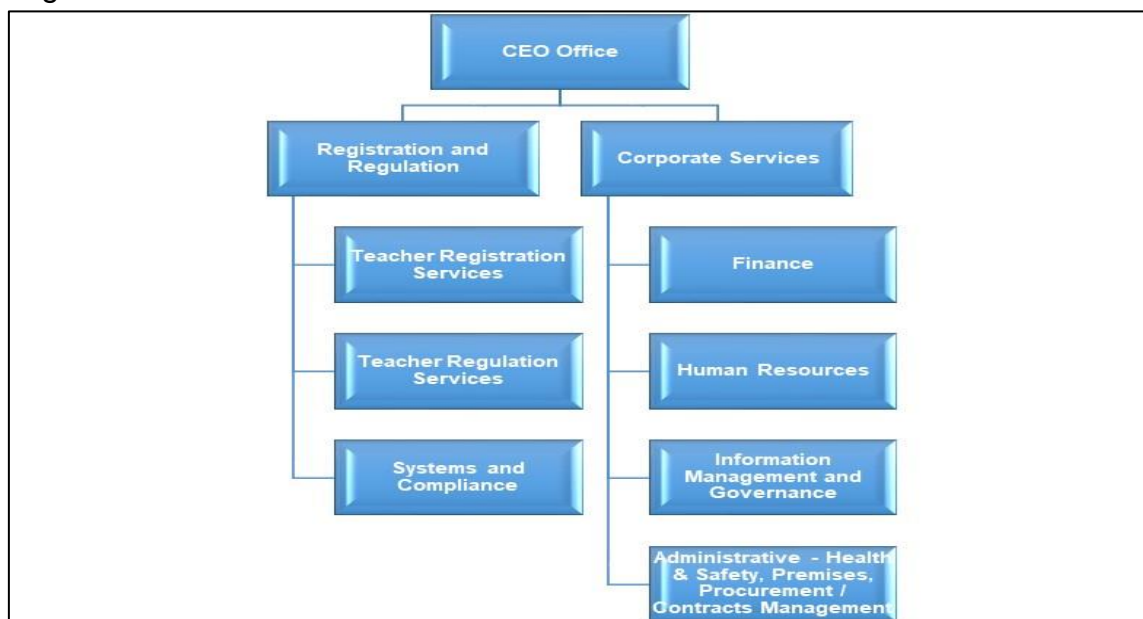
- All new teacher and teaching graduates registration applications assessments and approvals;
- Annual teacher registrations renewal processes;
- Regulatory (within remit) activities;
- Learning leaders support;
- Approval of qualifications, and
- Statistical and other management reports to support strategic planning and decision-making in DE and its ALBs.

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

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

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

Organisation Structure



Summary Organisation Performance

2022-23 was another challenging year for GTCNI, following the Minister of Education's decision to stand down the Council in December 2021. GTCNI ended the year with a net deficit after taxation of £198,442. Teacher registration fee income was largely in line with expectations, whilst overall operating expenditure increased as core substantive staffing vacancies were filled. Some significant outcomes were achieved in 2022-23 and are highlighted here.

Following a failure to appoint a contractor in early 2022, and a revising of estimated project costs subsequently approved by DE, a contract was awarded for a new teacher registration system in August 2022. The system design, development and user acceptance stages completed at pace during the remainder of 2022-23 and the new system went live after the year end in April 2023.

During 2022-23, staff continued its hybrid working arrangement: part office-based, part remote working. Day-to-day operations continued and staff successfully completed the in-year registration programme, including for all newly-qualified teacher applicants. Sickness absence levels improved significantly, averaging, excluding long term sickness, 3.81 days in 2022-23 (2021-22: 5.74 days) and including long term sickness 7.24 days (2021-22: 27.4 days). The commitment and flexibility shown by all staff in maintaining operations in very challenging circumstances is recognised and appreciated, as was the support offered by DE's Sponsor Team.

There are legislative weaknesses within GTCNI's regulatory powers, a situation which has prevented GTCNI from fulfilling a key statutory responsibility to deliver professional regulation in an effective manner reflecting established standards in public and human rights law. At present, GTCNI conducts its regulatory processes as far as is possible under the present legal framework and exercises due diligence to minimise public risk and to safeguard children and young people, working collaboratively with DE and other stakeholders.

GTCNI continued to promote the importance of teachers' professional learning through working collaboratively with DE and other stakeholders in the development of 'Learning Leaders: A Strategy for Teacher Professional Learning'. GTCNI representatives will continue to participate in DE working groups taking forward other areas of work under the Learning Leaders Strategy and on the Learning Leaders Oversight Group.

The internal audit assurance position in 2022-23 is an overall "*Unacceptable*" assurance rating. During 2022-23, limited progress was made in addressing identified audit recommendations due to a change in senior management and the introduction of interim governance arrangements with DE.

[Governance and Accountability Overview](#)

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

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

The Governance Statement on pages 28 to 35 addresses governance and assurance issues relating to the management of expenditure and the discharge of responsibilities during the 2022-23 financial year to support the achievement of GTCNI's objectives. This is in accordance with the responsibilities assigned to the Accounting Officer in 'Managing Public Money (Northern Ireland)' and the principles of 'the Corporate Governance in Central Government Departments; Code of Good Practice 2013', in so far as they relate to GTCNI. In his governance statement, the Interim CEO has provided assurance to the Northern Ireland Assembly and to Northern Ireland's teaching profession that the overall "*Unacceptable*" internal audit assurance rating of GTCNI's systems, governance and accountability remains a matter of grave concern.

Key Risks and Issues

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

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

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

Key Risks in 2022-23

Following the Minister of Education's decision in December 2021 to stand GTCNI's Council down with immediate effect and to initiate a consultation on the future undertaking of GTCNI's functions, during 2022-23, GTCNI continued to work with its Sponsor Department (DE) under "special measures" to address the following:

- operation of GTCNI and functioning of its Governance Framework and delivery of its Annual Business Plan;
- ongoing weaknesses in Information Management & Governance within GTCNI; and
- procuring and developing a replacement registration IT system.

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

Future Issues which may impact on GTCNI's Performance

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

- the continued operation of the devolved political institutions, with the NI Assembly only returning in February 2024;
- the content and out-workings of a Programme for Government (PfG). In 2021, the Executive held a public consultation on its Programme for Government draft Outcomes Framework. The draft Framework contains nine strategic Outcomes which, taken together, will set a clear direction of travel for the NI Executive and provide a vision for the future of all citizens. The strategic outcome “Our Children and Young People have the best start in Life” is about ensuring all our children and young people grow up in a society which provides the support they need to achieve their potential and ensuring all children and young people have access to the high quality education they all deserve and are equipped with the skills to help them make the best life choices. The Skills and Attainment priority specifically delivering a high quality curriculum and an enhanced approach to careers advice, improving educational achievement and life chances, addressing persistent underachievement, and supporting children with specific needs, such as SEN and those with English as an additional language to access the curriculum is an underpinning principle to the core mission of GTCNI through the provision of an appropriately registered highly-skilled educator workforce, and in support of DE’s delivery of the Children and Young People’s Strategy, and
- the vision and direction of a new Minister of Education.

Going Concern

GTCNI believes that it is appropriate to prepare the financial statements on a going concern basis. At the date of signing this Annual Report and Accounts, there is a reasonable expectation that GTCNI will continue in operational existence for at least the next 24 months. While DE has consulted on the future of GTCNI’s functions ahead of GTCNI’s dissolution, the former Education Minister, Michelle McIlveen MLA, decided that it was essential that the Department obtained a larger sample of teacher opinions before proceeding to legislate. The public consultation on what should replace GTCNI concluded on 30 September 2022, with further efforts to engage with teachers undertaken in 2023. DE will update all teachers on the key elements to be addressed within a GTCNI Replacement Bill which, subject to feedback, will then seek Ministerial and NI Executive approval for the introduction of the Bill at the earliest possible opportunity. The funding arrangements for GTCNI remain unchanged and the Minister has confirmed on multiple occasions that annual teacher registration fees will continue to be charged until such times as the current body is dissolved. This continues to guarantee the financial viability of the organisation.

2022-23 Performance Summary

GTCNI's 2022-23 Business Plan set out 15 actions to deliver on its strategic priorities. Of the 15 actions, six were fully achieved, six were substantially achieved, one was likely to be achieved but with some delay and two were not achieved. These are outlined in more detail in the Performance Analysis section below.

Year-end Status of Business Plan Actions	Number	%
Achieved	6	40%
Substantially Achieved	6	40%
Likely to be Achieved but with some delay	1	7%
Not Achieved	2	13%
Total	15	100%

2. Performance Analysis

Overview

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

Performance Management Arrangements

GTCNI's 2022-23 Business Plan was drafted by senior management, agreed by the Accounting Officer / Interim Chief Executive Officer and submitted to DE for comment and approval. Throughout the year, officials monitored progress against the 15 actions that GTCNI undertook to deliver on its strategic priorities and reported quarterly to SMT and DE.

Analysis of Performance against Targets

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
<i>In support of: DE Strategic Priority 7 - Support and develop our education workforce - We develop and deploy teachers, other education professionals and support staff effectively, promoting high standards and leadership and improving health & wellbeing</i>				
7.1	Learning Leaders Strategy - Work collaboratively with DE Leaders Oversight Group, to shape/deliver policy and support work programme for 2022/23	Completion of successful work programme DE and Oversight Group objectives. Tangible progress within profession and schools sector on LL delivery with positive feedback.	Achieved.	GTCNI worked collaboratively in the group as required to shape/deliver the outworking of this policy, in particular, progress in developing the new teaching competences in conjunction with DE's Teacher Education Team.
7.2	Commission external review of qualification requirements for teacher registration	Assurance that GTCNI qualification rules remain fit for purpose and standards applied are appropriate for ensuring a high quality NI teacher workforce.	Not achieved.	Lack of resource capacity within ETI in 2022-23 has pushed this target into 2023-24.
7.3	Complete implementation of HR development plan	Settled workforce in place for interim period pending organisation revision. Improved staff relationships and general work environment. Business risks associated with current staffing arrangements reduced.	Likely to be achieved but with some delay.	Interim staffing structure implemented by June 2022, with approval to move to fixed term contract structure approved post-year end. HR policies updated in line with public sector standards and incorporated into Staff Handbook. Mandatory training completed including GDPR and FoI Act for new starts.
7.4	Staff Absence - implement Education Sector Managing Attendance Strategy. Reduce absence with ongoing monitoring of staff absence and management in line with HR policies.	Acknowledging GTCNI is a small organisation, achieve an absence target of 6% of available working days in 2022/23 for GTCNI staff.	Substantially achieved.	
<i>In support of: DE Strategic Priority 8 - We deliver our corporate governance and finance responsibilities while seeking to improve efficiency, increase sustainability and introduce new ways of learning</i>				

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
8.1	<p>Accurate and Timely Accounts - Submit to DE & C&AG 2021-22 and 2022-23 accounts in accordance with Accounts Direction, WGA and RoFP consolidations; prepare accounts with unqualified audit opinion and within agreed timescales.</p>	<p>Accounts prepared to a high standard that do not subsequently result in qualification by the C&AG for reasons that are considered to be within the control of the accounting officer.</p>	<p>Substantially achieved.</p>	<p>NIAO certified GTCNI's 2020-21 Annual Report and Accounts (AR&A) on 4 October 2022, which was laid in the NI Assembly on 11 October 2022. NIAO commenced its audit on GTCNI's 2021-22 AR&A in December 2022. DE ARAC cleared by correspondence in March 2023 and AR&A laid in NI Assembly on 30 March 2023.</p>
8.2	<p>Compliance - Ensure full compliance with all required procedures and approval requirements in relation to delegated limits set out in the MSFM, business cases, economic appraisals, PPEs, consultancy and procurement regulations and policy and other relevant NICS regulations.</p>	<p>Business cases, consultancy and procurement compliant with relevant guidance from BBCNI, DoF, CPD and DE with appropriate approvals within delegated authority and in a timely manner. GTCNI does not access its Reserves without prior Departmental approval and budget cover.</p>	<p>Achieved.</p>	<p>Since April 2022, GTCNI has gained approval for a number of historic, outstanding business cases and PPEs. All procurement activity is driven by appropriate economic appraisal and business case approval with appropriate contract monitoring processes in place. GTCNI's Reserve Policy is DE-approved.</p>
8.3	<p>Pay Remits - ensure that the pay remits align fully with public sector pay policy as detailed in relevant DoF guidance.</p>	<p>No breaches of Public Sector Pay Policy</p>	<p>Achieved.</p>	<p>DE approved 2021-22 pay remit in June 2022 and 2022-23 pay remit in March 2023, with GTCNI received temporary cover approval from DE on 3 November 2022 to implement the 2022-23 NJC pay award. All approvals supported by appropriate pay remit business cases.</p>
8.4	<p>Budget Allocations - Ensure expenditure is contained within the agreed budget allocation with any overspend or underspend of no more than 1% of the overall budget by year-end.</p>	<p>Budget contained with any underspend within the 1% limit with no overspend.</p>	<p>Not achieved.</p>	<p>GTCNI expenditure was monitored quarterly and bi-monthly with DE sponsor team. Final outturn indicates an overspend of £198,442 after tax, primarily driven by the additional costs of an agency workforce and redressed post year end by the conversion of agency to fixed term contracts following DE business case approvals.</p>

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
8.5	Prompt Payment - maximise payment of non-disputed invoices within 10 working days of receipt of invoice and ensure 97% of all non-disputed invoices are paid within 30 days of receipt	90% of all non-disputed invoices paid within 10 working days of receipt of invoice. 97% of all non-disputed invoices paid within 30 days of invoice date.	Substantially achieved.	89% of all non-disputed invoices paid within 10 working days of receipt of invoice. 99% of all non-disputed invoices paid within 30 days of invoice date.
8.6	Professional Regulation - address regulatory referrals as appropriate within current legislative framework, ensure DSAs remain in place and revise information management arrangements relating to regulation as appropriate.	Regular monitoring of regulation caseload. Case screening process taking place routinely. No outstanding cases other than those at Investigation Stage or referrals being dealt with by employers under their disciplinary process	Substantially achieved.	With DSO advice, GTCNI has gathered information and categorised to support finalising any decisions on outstanding cases.
8.7	Teacher Registration - Carry out processes / assessments necessary for GTCNI to fulfil its statutory registration responsibilities, review and revise current target timeframe and performance metrics for processing of applications for UK and non UK categories, implement revised monitoring and reporting.	The annual registration programme has been delivered. Invoicing of other registrants completed. Registration of 2022 ITE graduates in NI completed by Sept 2022; Data reconciliation exercise completed; and Summary registration statistics published.	Achieved.	1,312 applications received for Teacher Registration with GTCNI in 2022. 463 NI Graduates successfully registered in 2022 (89% by 30 September 2022). 69 ROW applications received in 2022. Application processing time for applications 2022 (2021) was: UK = 5 weeks (6 weeks), DE = 7.35 weeks (9 weeks), FE = 2.89 weeks (6.6 weeks) and ROW = 11.23 weeks (16.45 weeks).
8.8	Implementation of new Registration IT system	Procurement of a new IT system to support registration, regulation and professional development	Substantially achieved.	Following collapse of initial procurement, a retender exercise saw a contract awarded the contract on 30 August 2022. Project ran under PRINCE2 Agile methodology with project team and new and outgoing system suppliers to migrate data, design and implement a new system. User Acceptance Testing with staff and major stakeholders and staff training completed by 31 March 2023 and new system launched on 6 April 2023.

NO.	TARGET	HOW WILL WE KNOW IF ANYONE IS BETTER OFF?	OUTCOME	EVIDENCE
8.9	<p>Programme to improve Information Management & Governance and Data Protection in GTCNI - To commence an extensive programme of work to overhaul Information Management & Governance in GTCNI and address key issues cited in the DE review of IM&G and internal audit findings.</p>	<p>Dedicated IM&G Programme Lead appointed and detailed plans for each key work-stream prepared with initial focus on priority areas and clear direction of travel for programme delivery formulated with evidence of work-streams underway as per agreed programme plan to be provided quarterly to DE and IA.</p>	<p>Substantially achieved.</p>	<p>Agency appointment made July 2022 following DE business case approval. Some progress delivered against physical data cleansing. Significant absences delayed progress in other areas and post has been vacant since March 2023. In the interim, significant progress has been delivered post year-end on confidential disposal of physical data and addressing IA recommendations on business continuity planning, fraud risk assessment and updating of corporate policies in relation to Whistle-blowing, Acceptable Use of Electronic Communications and ICT, Hybrid Working, Fraud Risk assessment, among others.</p>
8.10	<p>Complete review of accommodation requirements - lease on office space in Albany House ends March 2023 - in light of any revised working arrangements consistent with DE interim arrangements for GTCNI - review future accommodation requirement</p>	<p>Programme of work completed with clear recommendations.</p>	<p>Achieved.</p>	<p>GTCNI has agreed a lease on its office accommodation in Albany House to March 2024, subject to retrospective business case approval. GTCNI continues to review suitable future accommodation options and will submit a business case to DE for approval.</p>
8.11	<p>Equality Scheme & Disability Action Plan - continue to embed the provisions of the approved Equality Scheme and the Disability Action Plan (DAP) into the annual operational and reporting cycle.</p>	<p>Annual S75 Reporting and Annual Monitoring Return Reporting obligations to the Equality Commission met. Policies to be S75 screened where appropriate and website updated.</p>	<p>Achieved.</p>	<p>Annual Progress Report (2021-2022) submitted in August 2022 and Annual Monitoring Return 2022 submitted to the Equality Commission in June 2022. GTCNI website has been updated, where possible, to meet accessibility requirements. 5-year Disability Action Plan approved by the Equality Commission post year end.</p>

Analysis of Performance against Corporate Goals and Commitments

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

Every part of GTCNI has a role to play in delivering the organisation's strategic priorities and actions. Despite the challenging circumstances, a significant body of work has been delivered as illustrated by the targets/actions achieved as above and further as below:

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

Throughout 2022-23, GTCNI successfully maintained a professional teaching registration service, not only utilising end of life systems, but also successfully developing a new more-interactive, self-serving system and migrating all existing records across and readying the new product for a continuation of services in 2023-24. Significant progress has been made in ensuring GTCNI's operations and processes comply with the requirements associated with being a Non Departmental Public Body (NDPB) and the organisation is progressing outstanding Internal Audit recommendations whilst continuing with a current programme of internal and external audit.

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

Renewed accreditation of the Initial Teacher Education programmes (PGCE and BEd) delivered by Northern Ireland HEIs is in place until 2024. Work with DE to ensure the legislative framework for professional regulation is appropriate is in progress, but requiring legislative change to deliver on in full. The project to review the qualifications suitable for entry to the teaching profession will not progress until 2024-25.

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

GTCNI continued to contribute to key working groups established by DE and other stakeholders pertaining to the development and implementation of policy e.g. Learning Leaders, Transformation Stakeholder Group, Teaching Workforce. Close working relationships continue to be forged with other regulatory bodies for the teaching profession in UK and Ireland, seeking to exploit synergies for the benefit of the profession locally, with meetings taking place regularly.

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

As part of GTCNI’s aim to develop our communications infrastructure in order to maintain effective engagement with the teaching profession and our understanding of its needs, GTCNI has implemented a contact database that facilitates electronic communication with the profession within its new registration system. Additionally, within the system, other key stakeholders can share their e-bulletins and other updates as a vehicle for regular communication with teachers – and this facility will be explored in 2023-24. The new system development also focused on increasing our capability and capacity in data analytics to better utilise our workforce information to inform our understanding of the profession and our role and to support DE workforce planning. Again, it is envisaged that this capability will yield benefits in 2023-24.

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

Throughout 2022-23, GTCNI’s Accounting Officer and SMT have progressed a number of initiatives to further develop an organisation culture consistent with our values, role and aspirations. Weekly communication updates were held with staff to achieve a sense of involvement and ownership in the success of GTCNI, recruitment processes are increasingly driven by DE approvals, and appropriately evaluated job descriptions and salary scales, a performance culture is progressively being embedded, policies that protect both staff and the organisation continue to be updated. Post year-end GTCNI’s Disability Action Plan and Diversity Action Plan have been updated and approved by the Equality Commission.

Summary Financial Performance 2022-23

Statement of Comprehensive Net Expenditure (SOCNE)

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

	2022-23 £000	2021-22 £000	Variance £000	Variance %
Net Comprehensive Income after Taxation	552	732	(180)	(25%)

Taking finance expenditure and pension adjustments into account and comparing with 2021-22:

GTCNI received £1.2m (2021-22: £1.1m) in teacher registration fees – this represents some 27,407 fees (2021-22: 26,077) at the 20-year unchanged registration fee level of £44.

Total expenditure was £1.4m (2021-22: £0.94m), resulting in a net operating deficit of £0.2m. Inclusion of financing expenditure and taxation costs and adjusting for an actuarial gain on the pension fund resulted in a net operating income result of £0.64m.

Statement of Financial Position (SoFP)

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

	2022-23 £000	2021-22 £000	Variance £000	Variance %
Total Assets less Total Liabilities	1,954	1,402	552	39%

The 39% movement was driven by a revaluation of pension provisions in accordance with NILGOSC IAS19 valuations.

Commentary on Variances

GTCNI teacher registration income showed an increase of 9%, comprising DAS teacher registration fees of £0.92m (2021-22: £0.89m), VGS fees of £0.14m (2021-22: £0.14m) and other £0.14m (2021-22: £0.05m).

Staff costs were £0.99m (2021-22: £0.55m), an increase of 80%, primarily caused by two aspects:

- an uplift in the average numbers employed in the year to an FTE of 16.6 from 10 in 2021-22, increasing costs by £0.25m and
- a predominance of agency staff in the staffing mix in 2022-23 (67%), with the requirement to pay both agency commission and irrecoverable VAT on the NICVA pay-scale for each of these agency posts and adding £0.3m to staffing costs in 2022-23.

With the changes brought about by IFRS16 in relation to accounting for leases, depreciation costs increased to £0.12m (2021-22: £0.02m).

Other running costs were £0.29m (2021-22 £0.36m), a decrease of £0.07m or 19%, with half of this attributable again to lease treatment under IFRS16.

Commentary on Variances between Budgets and Outturn

Actual net operating expenditure outturn in 2022-23 compared to budgeted outturn was a deficit of £0.18m, compared to an approved forecast deficit of £0.19m and largely on-track.

	31 March 2023 £'000	31 March 2023 £'000	Variance £'000
Revenue Income DEL	(1,240)	(1,185)	55
Revenue Expenditure DEL	1,419	1,314	(105)
Non-Ring-fenced	1,280	1,260	(20)
Ring-fenced Depreciation / Impairments	139	54	(85)
Finance Expenditure	9	-	(9)
Corporation Tax	6	3	(3)
Capital DEL	419	236	(183)
General	419	236	(183)
Total DEL	613	368	(245)
AME	(762)	58	820
AME Resource	(745)	(15)	730
AME Capital	73	73	0
Total Net Managed Expenditure	(150)	426	576

Explanation of Variances

Staff costs budget at £0.93m was exceeded by £0.06m (or 6.7%), primarily due to a combination of higher than anticipated untaken leave and flexi-time accruals at year end, with agency staff calculations required to be included for the first time in 2022-23 as per the current FReM guidance.

Other expenditure at £0.3m was £0.03m (12%) underspent on a budget of £0.34m, with areas of spend tightly controlled to provide cover against additional IFRS16 depreciation costs.

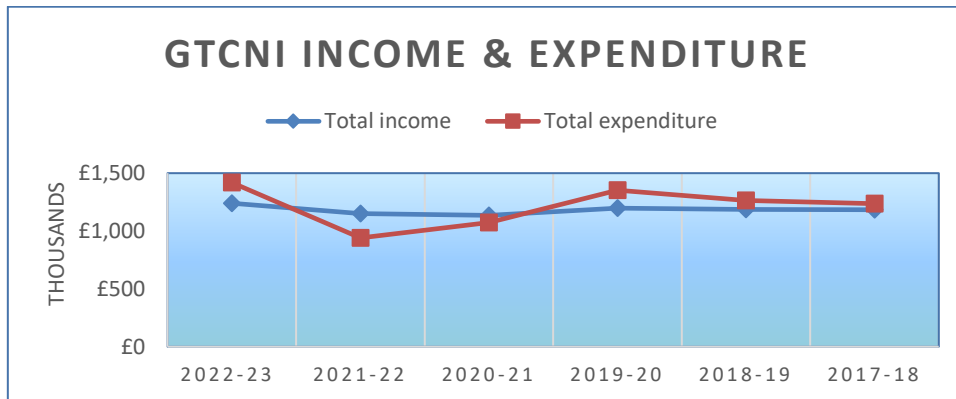
Depreciation expenditure of £0.12m against an approved budget of £0.05m was 128% overspent. This was due to the introduction in 2022-23 of IFRS16 to the treatment of GTCNI's office accommodation lease and estimated dilapidation costs, with a requirement to write-off such capitalised costs as depreciation over the life of the lease. In addition, fixed assets additions and amortisation of intangible assets were higher than expected with work on the new Teacher Registration System largely completed by 31 March 2023.

An interim revaluation of GTCNI's pension fund by NILGOSC saw the historically deficit fund value continue to record favourable market returns. This, somewhat offset by a known liability at the end of 2022-23 to make additional contributions

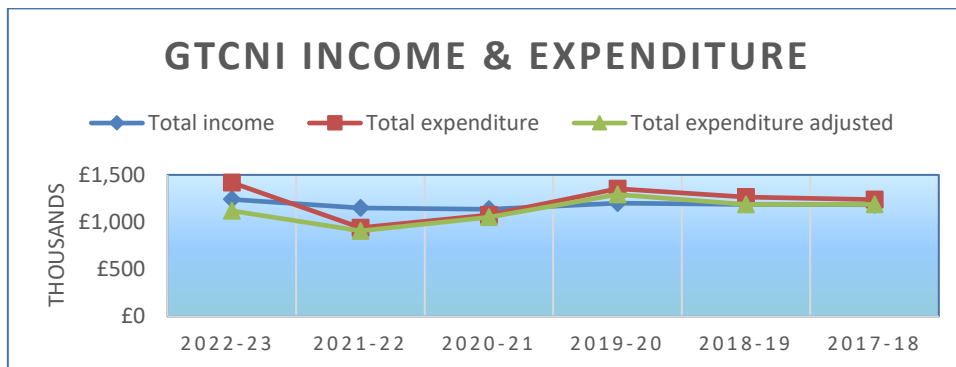
to the legacy deficit, resulted in a net actuarial gain on the pension fund of £0.75m being recorded.

Long Term Trends

A review of the last six years of GTCNI expenditure and income trends indicates that, in nominal cost terms, income is almost static, whilst costs are increasing, albeit, during the latter part of 2020-21 and for all of 2021-22, with staff numbers down by 38% on average levels and with a homeworking model in place for the full year, costs fell below income levels for a period of time.



Additional costs in 2022-23 have been noted earlier as relating to agency fees and irrecoverable VAT cost of £0.3m in 2022-23 and £0.03m in 2021-22. Adjusting to allow for a truer comparison indicates that core expenditure is well-managed and marginally below income levels.



In nominal terms, GTCNI is managing to control core costs, with gross staff costs increasing by 19% (3% per annum) over a six-year period, but actually decreasing, once irrecoverable agency costs are adjusted for, by 12% over the same period. This will be analysed in greater detail in the Staff Remuneration section.

Non-staff costs have decreased by 27% over the same period, at an average of 4.5% per annum. This has been achieved largely by ensuring that all procurement is appropriately guided by public sector procurement rules and approvals, with value-for-money challenge in place.

Income and Expenditure Tables

Income and Expenditure	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Total income	£1,240,110	£1,150,143	£1,135,454	£1,198,876	£1,186,361	£1,184,633
Total expenditure	£1,418,683	£940,585	£1,073,200	£1,353,917	£1,263,271	£1,236,639
Total expenditure adjusted	£1,118,683	£906,585	£1,050,200	£1,292,117	£1,185,821	£1,187,779
Expenditure by Type	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Staff	£992,207	£548,164	£629,754	£900,385	£913,060	£837,598
Other	£291,426	£373,901	£431,167	£446,474	£348,096	£395,981
Depreciation / Amortisation	£128,633	£17,290	£10,488	£2,623	-	-
Other Comprehensive - Actuarial (Loss) / gain in respect of pension liability	£745,000	£537,000	(£91,000)	(£605,000)	£141,000	£109,000

Social, Community and Human Rights

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

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

Rural Needs Act (NI) 2016

In line with its obligations under Section 1 of the Rural Needs Act (NI) 2016, no Rural Needs Impact Assessments were identified as requiring completion by GTCNI during the 2022-23 year.

Equality Obligations

GTCNI has an approved Equality Scheme and Disability Action Plan and is committed to fulfilling its statutory obligations under the Scheme. Due to the ongoing challenging circumstances within GTCNI, there was limited scope to progress the Equality Scheme Action Plan during 2022-23.

Other Matters

Environmental Issues

With the introduction of Hybrid Working, GTCNI has proactively reviewed its accommodation requirements and will reduce its office accommodation footprint in 2023-24. Seeking to reduce onsite energy consumption is embedded into normal business practices.

Sustainability

GTCNI is committed to making sustainable environmental improvements where possible. GTCNI continues to address sustainability through recycling activities, minimisation of paper and utilising electronic technology where possible to support its business operations. Following the Covid-19 pandemic and, like other organisations across both the public and private sectors, GTCNI has implemented a hybrid working policy, which has had a positive knock-on impact on travel and the environment.

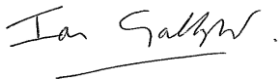
Anti-Fraud and Bribery

GTCNI operates a zero tolerance approach to fraud, bribery and corruption. An Anti-Fraud and Bribery Policy incorporating a Fraud Response Plan outlines in detail GTCNI's approach to these areas. There were no reported incidences of fraud or bribery in 2022-23.

Future Development and Performance

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

This Performance Report is approved and signed.



Ian Gallagher
Interim Accounting Officer
8 April 2024

3. Accountability Report

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

DE Governance Report

As of 13 December 2021, all GTCNI Council members were stood down. Since then, GTCNI has operated under special measures with interim governance arrangements in place with DE.

Following a detailed analysis of the MSFM and the accountability arrangements set out within it, the Department introduced interim arrangements to support GTCNI and ensure effective and proportionate assurances for both bodies.

The Interim CEO, designated as GTCNI's Accounting Officer was managed by DE's Director for Promoting Collaboration, Tackling Disadvantage (PCTD) during 2022-23.

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

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

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

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

Governance arrangements during 2022-23 included: Monthly Oversight Meetings; Governance Assurance Meetings; weekly meetings between the Head of Sponsor Branch and Interim CEO; and weekly/bi-weekly position tables submitted by GTCNI to the Sponsor Branch. These arrangements have proven effective, for example GTCNI is now up to date with historical business cases and Post Project Evaluation (PPEs), Annual Accounts and Reports laid for 2020-21 and 2021-22, and GTCNI's new registration system was launched in April 2023.

Statement of Accounting Officer's Responsibilities

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

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

- observe the Accounts Direction issued by DoF, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government FRoM have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable, and to take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced and understandable.

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

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding GTCNI's assets, are set out in the Accounting Officers' Memorandum issued by DoF and published in Managing Public Money NI (MPMNI).

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

Whilst GTCNI operationally continues to function, governance oversight is being provided by DE officials and the Permanent Secretary. GTCNI's future will be determined following the outcome of a consultation process which closed on the 30 September 2022 on the future form and purpose of the organisation. DE will update all teachers on the key elements to be addressed within a GTCNI Replacement Bill which, subject to feedback, will then seek Ministerial and NI Executive approval for the introduction of the Bill at the earliest possible opportunity.



Ian Gallagher
Interim Chief Executive Officer/Registrar
Date: 8 April 2024

Corporate Governance Report

Introduction

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

The Governance Statement is a key feature of GTCNI's Annual Report and Accounts. It provides details of how I, as the Accounting Officer, have ensured effective management and control of resources during 2022-23, and of the action taken to ensure effective risk management and a high standard of corporate governance.

DE's Head of Internal Audit has provided me with a report on internal audit activity within GTCNI during 2022-23. The report provides an overall acceptable opinion on the organisation's governance arrangements, but an unacceptable opinion on the risk management and internal control system.

The Governance Framework

GTCNI operates under the direction of DE, who in turn operate under the direction and control of the Minister of Education, as Head of DE. The Minister leads the Department and is responsible and accountable to the Assembly for the policies, programmes and actions of the Department. As Interim CEO, I am accountable to DE's Permanent Secretary, and, by extension, to the Minister. As the Accounting Officer, I am personally responsible and accountable to DE's Permanent Secretary for the effective management and organisation of GTCNI, including the use of public money and the stewardship of its assets.

GTCNI operates an appropriate governance and accountability framework and this is described more fully in the section on governance below. In my role as the Accounting Officer, I function with the support of my Senior Management Team, GTCNI's Sponsor Team in DE, GIST, and DE's ARAC.

DE ARAC

DE ARAC is an independent advisory committee with no executive functions. Further information on its roles and responsibilities can be found at the attached link [DAO \(DoF\) 03/18 ARAC handbook](#). DE ARAC normally comprises four independent members; two are Non-Executive Board Members (NEBMs), one of whom serves as Chair. During 2022-23, Mrs Joan McEwan was DE ARAC Chair. The second NEBM post is held by Mr Paul Corrigan, who took up a vacant post on 1 May 2022. As of December 2023, Paul Corrigan is now interim Chair.

ARAC normally meet five times during the year and receives an update on GTCNI at each meeting. Throughout the year, ARAC considered the findings from internal and external audit activity and the outcomes of key governance processes, such as risk management, Governance and Accountability Review meetings and the biannual NDPB governance statements, including GTCNI's.

Senior Management Team

The following staff were members of the Senior Management Team: Mr Sam Gallaher (Chief Executive Officer/Registrar until 31 May 2022), Mr Ian Gallagher (interim Chief Executive Officer/Registrar from 1 June 2022), Mrs Elaine McEnarney (Registration Manager from 3 May 2022), Mr Ivor Johnston (Head of Corporate Services until 29 August 2022), Mrs Mary Jackson (Head of Corporate Services from 12 September 2022).

Register of Interests

A Register of Interests of all officers is maintained by GTCNI and is available on request.

Other Matters

Complaints Procedure

GTCNI has a complaints process in place to ensure that complaints from both stakeholders and the public are dealt with in a timely, transparent and fair way and in line with public sector good practice. A copy of the Complaints Procedure is available on request from GTCNI. GTCNI received one complaint in 2022-23.

Health and Safety

GTCNI is committed to adhering to Health and Safety legislation at work to ensure that staff and visitors enjoy the benefits of a safe environment.

All staff have access to an independent and confidential counselling, support and advice service. This counselling support is free to staff at the point of use and is totally external to GTCNI.

Charitable Donations

GTCNI made no charitable donations during the period.

Personal Data Related Incidents

There were no personal data related incidents in 2022-23.

Equal Opportunities

GTCNI has an Equality Commission approved Equality Scheme and Disability Action Plan in place. GTCNI adopts an equal opportunities approach to the recruitment, development and promotion of staff. Full and fair consideration is given to applications for employment from all parties including those considered disabled.

Future Developments

GTCNI continues to work on a number of key initiatives, including:

- operationalising GTCNI's limited powers to regulate the teaching profession, and
- working with DE on the implementation of 'Learning Leaders - A Strategy for Teacher Professional Learning'.

Format of Accounts

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

Prompt Payment

GTCNI is committed to the prompt payment of bills for goods and services received in accordance with the terms of contracts. It aims to pay invoices within 10 days and no later than 30 days. GTCNI complies 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. During 2022-23, GTCNI paid an average of 87% (100% performance after full return to hybrid working July 2022 onwards rather than remote working) of its invoices within 10 days and 100% of all invoices non-disputed within 30 days.

Auditors

GTCNI's 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 1998. The Northern Ireland Audit Office (NIAO) and its staff are wholly independent of GTCNI and DE. The C&AG reports her findings to the Northern Ireland Assembly.

GTCNI incurred a notional audit fee of £16,500 in respect of the audit of the financial statements. The NIAO received no remuneration in respect of non-audit work during the year.

GTCNI confirms that:

- so far as its Interim CEO is aware, there is no relevant audit information of which GTCNI's auditors are unaware; and

- the Interim CEO has taken all the steps to make himself aware of relevant audit information and to establish that GTCNI's auditors have been made aware of that information.

Remote contingent liabilities (Audited)

In addition to contingent liabilities reported within the meaning of International Accounting Standard (IAS) 37, GTCNI also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. In 2022-23, GTCNI had no remote contingent liabilities (2021-22: £0).

Important Events Occurring after the Year End

In 2021-22, GTCNI was made aware of an impending Industrial Tribunal (IT) action led by NIPSA, with the organisation being one of four named respondents on a class action emanating from the McCloud Judgement in relation to "hurt feelings" from the 2015 decision regarding the move from final benefits to average salary for the purposes of pension calculation. The IT is ongoing.

DE ARAC agreed amended GTCNI Interim Governance arrangements on 7 September 2023 in the absence of a GTCNI Board. They have also been endorsed by DE's Permanent Secretary as providing a suitable basis for maintaining adequate and proportionate Departmental governance, accountability and oversight of GTCNI.

Governance Statement

Introduction

My appointment on 1 June 2022 as Interim Chief Executive Officer (CEO) of the General Teaching Council for Northern Ireland (GTCNI) carries with it the responsibility of Accounting Officer for the organisation. As the Accounting Officer of this Department of Education (DE) sponsored NDPB, I am responsible to the Minister for Education, through DE's Permanent Secretary, for the discharge of these responsibilities in accordance with the principles of 'Managing Public Money Northern Ireland' (MPMNI), the principles of 'the Corporate Governance in Central Government Departments; Code of Good Practice 2013', in so far as they relate to GTCNI and its Management Statement and Financial Memorandum (MSFM) to manage and control the resources of the organisation, along with action to maintain and promote an effective system of governance and risk management in support of achieving its aims and objectives. (During 2022-23, GTCNI continued to operate in special measures under DE's direction, following the Minister of Education's decision on 13 December 2021 to stand down GTCNI's Council (Board) and Committees with immediate effect).

Throughout 2022-23, GTCNI continued to operate as fully as possible under its 2018 approved MSFM and its 2017 Governance Framework, which were deemed still to be largely relevant. DE put in place additional interim governance arrangements to compensate for the absence of the GTCNI Council and its Committees, allowing DE to maintain robust oversight and governance of GTCNI's activities via regular meetings, reporting and reviews of identified corporate risks and GTCNI's corresponding mitigating actions. GTCNI now comes under the remit of DE's Audit and Risk Assurance Committee (ARAC) in terms of sign off of Annual Report and Accounts and a GTCNI update is provided at each ARAC meeting.

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

Governance and Accountability meetings

The interim CEO/Registrar attended a Governance and Accountability Review (GAR) meeting with DE, chaired by the Deputy Secretary, in November 2022. In addition to the GAR meeting, the interim CEO/Registrar and Head of Corporate Services attended the ongoing series of Monthly Oversight Meetings (MOMs) with senior DE officials. Each MOM continued to focus on the effective delivery of GTCNI functions and services, operational challenges and any emerging areas of concern.

Business Planning and Monitoring

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

During the year, GTCNI continued to deliver against its three-year Corporate Plan, with the 2022-23 Business Plan representing the final year of the current planning cycle. Continuing under special measures in 2022-23, GTCNI reported quarterly to DE on progress on its Business Plan objectives.

Significant progress was achieved in the following areas:

- the CPD-led procurement of a supplier of a new teacher registration system in August 2022, with the new system going live in April 2023;
- the finalising and laying of GTCNI's Annual Report and Accounts for both 2020-21 and 2021-22 before the NI Assembly;
- the regularising of all procurement activity and the completion of a large number of overdue post project evaluations;

- a reduction in staff turnover to negligible levels ensuring retention of valuable corporate experience and skills to maintain GTCNI’s service offering, (albeit, the staffing complement currently relies on a large number of temporary staff and GTCNI awaits DE business case approval to migrate these staff onto fixed term contracts); and
- pre 2022-23 identified weaknesses in information management controls are being addressed. Actions completed and / or ongoing include:
 - implementation of additional controls to securely manage information, with plans to adopt the NICS standard “Content Manager” electronic records management system during 2023-24;
 - regulation case records are managed within the teacher registration system, and the new system launching in April 2023 has been designed to provide full GDPR / DPA compliance and secure compartmentalisation of access for both registration and regulation data;
 - the project to update all policies, procedures, structures and training to support the effective management of business information and personal data in compliance with data protection legislation (this will complete in 2023-24);
 - all staff have completed GDPR and EIR training and are aware of their information management responsibilities and the need to ensure information security when working remotely; and
 - disposal of paper-based records, in accordance with PRONI-approved data retention and disposal schedules.

Procurement Activity

During 2022-23, GTCNI made significant progress in embedding compliance with procurement guidance including PPN 04/21 on delegated limits, PGN 03/11 on Direct Award Contracts, FD (DoF) 08/17 on Use of Professional Services and Better Business Cases Northern Ireland (BBCNI).

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

A considerable backlog of post-project evaluations was addressed during 2022-23, and lessons learned have been used to inform current procurement of goods and services.

A specific lack of compliance with contract award conditions of approval was identified in relation to the business case for GTCNI office accommodation in

Albany House. The actions taken in relation to the breach were appropriate, with the new GTCNI SMT identifying the need for a business case addendum to seek retrospective approval for expenditure incurred in the early months of 2022-23.

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

During the year, no external consultancy services were engaged.

Quality of Data used by GTCNI

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

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

GTCNI remains confident in the quality of the information and data it has used during 2022-23.

Ministerial Directions

During 2022-23, no Ministerial Directions were sought or given.

Data handling incidents

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

UK GDPR legislation introduces a duty on organisations to report significant personal data breaches to the Information Commissioner's Office (ICO). No such breaches were identified in 2022-23.

Whilst GTCNI's review and overhaul of its approach to Information Management and Governance remains incomplete, it has made significant progress over the period and is committed to addressing the outstanding issues.

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

The Data Retention and Disposal policy has been reviewed and updated. In conjunction with PRONI and the ICO, where relevant, significant approved data disposal was achieved in 2022-23. This programme of work will continue as a key priority into 2023-24.

Risk Management

GTCNI's risk management framework is based on the principles that the interim CEO, as Accounting Officer, assumes responsibility for risk management across GTCNI as a whole and that monitoring key risks is a priority for SMT.

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

The Corporate Risk Register was subject to regular quarterly review and update. A mid-year review by DE concluded that both risk registers remained well-aligned, but with some adjustment required by GTCNI across a small number of mutually identified corporate risks. A realignment exercise was undertaken. The key corporate risks identified and managed during 2022-23 were:

- GTCNI has an ineffective governance and accountability framework and does not exercise proper stewardship of its resources in accordance with the conditions set out in the MSFM and manage resources to deliver annual objectives within budget;
- Ineffective arrangements for ensuring business continuity in respect of untoward incidents or emergencies;
- Ineffective Information Management & Governance policies and processes to protect the organisation;
- Delay in procuring and implementing a new Registration, Regulation Support System results in no registration IT system being available to GTCNI post 2022; and
- Lack of clarity on GTCNI's future impacts on staff retention and delivery of legislative functions.

Staffing

Recruitment of staff in 2022-23 initially proved problematic due to market conditions and a lack of clarity regarding GTCNI's future. Given present circumstances, all new recruitment to GTCNI has been on a temporary basis. Staff turnover has been lower, compared to previous years, but as two thirds of

staff are provided by employment agencies, there is a continued business risk of the potential loss of acquired skills and corporate knowledge.

The low staff turnover in 2022-23 has been a key factor in enabling GTCNI to address legacy service and compliance gaps along with financial and other backlogs; and as noted above, significant progress has been achieved.

Recognition of the critical need to retain staff skills and corporate knowledge has driven a proposal to create a number of temporary fixed term posts. A business case to support this change is under active consideration by DE and DoF as of year-end and it is hoped approval will be secured early in 2023-24.

Professional Regulation

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

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

Internal Audit Assurance

GTCNI presently utilises the NICS Internal Audit & Fraud Investigation Service for its internal audit services. The 2022-23 Internal Audit plan was delivered in the last quarter of 2022-23, the timing taking cognisance of the significant Annual Report and Accounts audit work delivered across the 2020-21 and 2021-22 financial years in the first nine months of the year.

An acceptable opinion was achieved in relation to GTCNI interim governance arrangements but, overall, an unacceptable opinion remains for GTCNI for 2022-23. The key factors which have informed this opinion are:

- The associated risk resulting from interim governance and reporting arrangements being unable to achieve the requirements of best practice;
- The wide range of control weaknesses identified by Internal Audit across several previous reviews which are still to be addressed and continue to carry either a limited or unacceptable opinion and or have recommendations with a priority 1 or 2 rating; and
- Failure to fully deliver on all statutory functions. Regulation is one of GTCNI core functions and is not fully operational due to legislative weaknesses.

Accounting Officer's Assurance Statement

While this report illustrates that GTCNI still has progress to make, it would be remiss not to acknowledge the significant progress made during 2022-23. GTCNI remains challenged in a number of significant areas and the Minister of Education's decision to stand down its Council while bringing forward legislation to ultimately replace GTCNI, means that GTCNI is not in a situation of 'business as usual'. However, until GTCNI is replaced, it is my aim to work under Departmental oversight to discharge GTCNI's operational functions and support education in NI as fully and effectively as possible, to address identified governance and audit weaknesses as quickly and comprehensively as possible and to promote the professional interests of teachers wherever possible.

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

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

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

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

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

I was appointed GTCNI's Interim CEO on 1 June 2022. I have completed this statement based on the information and evidence presented to me. I would like to place on record my thanks to my predecessor Sam Gallaher for his time as GTCNI CEO.



Ian Gallagher
Interim Chief Executive Officer/Registrar
Date: 8 April 2024

4. Remuneration and Staff Report

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

Remuneration Policy

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

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

With a change in CEO during 2022-23, details of the remuneration of the CEO are as follows:

- i. as approved by DE and the Department of Finance, the remuneration for the CEO for the period up to 31 May 2022 was set in the range of £69,309 - £84,313,
- ii. as approved by DE and the Department of Finance, the remuneration for the Interim CEO from 4 June 2022 onwards was set in the range of £62,294 - £67,955.

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

Service Contracts

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

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

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

Further information can be found [here](#).

Remuneration (including salary) and pension entitlements

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

Remuneration and pension entitlements – Officials

	Salary (£)		Benefits in kind (to nearest £100)		Pension Benefits (to nearest £1000)		Total (to nearest £1000)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	S Gallaher - Registrar / Chief Executive Officer	10-15	80-85	0	1	3	16	15-20
I Gallagher - Registrar / Interim Chief Executive Officer	60-65	-	0	-	28	-	90-95	-
E McEnarney - Registration Manager	35-40	-	0	-	7	-	42-47	

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

S Gallaher, former CEO, left GTCNI on 31 May 2022. I Gallagher took up the position of (interim) CEO on 01 June 2022.

E McEnarney was appointed on an up to two year contract commencing 3 May 2022.

Salary

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

Benefits-in-Kind

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

Bonuses

There were no performance-related payments paid or due in 2022-23 (2021-22: nil).

Fair Pay Disclosures

Pay Ratios

GTCNI is required to disclose the relationship between the remuneration of the highest-paid director in the organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce. For the purposes of 2022-23, the highest paid director is taken to be the in-year incoming Interim CEO.

The banded remuneration of the highest-paid director in GTCNI for the financial year 2022-23 was £60-£65,000 (2021-22: £80-85,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2022-23

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

2021-22

	25th Percentile Median	Median	75th Percentile Median
Total Remuneration	£23,484	£24,920	£45,648
Pay Ratio	3.5:1	3.3:1	1.8:1

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

For 2022-23, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments. In 2022-23 no employees received remuneration in excess of the highest paid director. Remuneration ranged from £23,620 to £65,000 (2021-22: £23,484 to £82,500).

Percentage Change in Remuneration

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

Percentage Change for:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	13.85%	0.01%
Highest paid director's salary and allowances	-24.49%	0.00%
Average employee performance pay and bonuses	N/A ¹	N/A ¹
Highest paid director's performance pay and bonuses	N/A ²	N/A ²

¹ No performance-related or bonus payments were made to staff.

² No performance-related or bonus payments were made.

Pension Entitlements (Audited)

Pensions of Senior Management (Audited Information):

Officials	Accrued Pension at age 60 as at 31/03/2022 and related lump sum £'000	Real increase in pension & lump sum at pension age £'000	CETV at 31/03/2023 £'000	CETV at 31/03/2022 £'000	Real Increase / (Decrease) in CETV £'000
S. Gallaher Chief Executive Officer	5-10 plus a lump sum of nil	0-2.5 plus a lump sum of nil	115	107	5
I Gallagher * Interim Chief Executive Officer	25-30 plus a lump sum of 55-60	(0-2.5) plus a lump sum of (0-2.5)	553	442	17
E McEanney	0-2.5 plus a lump sum of nil	0-2.5 plus a lump sum of nil	10	0	10

* CSP not LGPS (NI)

NILGOSC Pension Scheme

GTCNI participates in the Northern Ireland Local Government Pension Scheme (LGPS (NI)) administered by the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC). The LGPS (NI) is a multi-employer defined benefit scheme. The assets allocated to the employer in the Fund are notional and are assumed to be invested in line with the investments of the Fund for the purpose of calculating the return to be applied to those notional assets over the accounting period. The 'Scheme' is a defined benefit scheme, which will provide benefits on a career average revalued earnings basis from 1 April 2015. Prior to this date pension benefits were calculated on a final salary basis. The Scheme is funded by contributions made by both employees and employers who have been designated as employing authorities or admitted to the Scheme. Prior to 1 April 2009, employees' contribution rates were fixed at 6% of their pensionable remuneration (except for those who were entitled to contribute to the

scheme at 5% before 1 February 2003 and have remained in continuous employment). Tiered employee contribution rates, determined by the whole-time equivalent rate of pay, were introduced from 1 April 2009. Employer contribution rates are determined by the Scheme's actuary every three years and the most recent actuarial valuation was completed in March 2022. In the year to 31 March 2023, GTCNI contributed 19.5% as an employer. From 01 April 2023, GTCNI's employer contribution rate will increase to 41.2%.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme.

A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and, from 2003-04, the other pension details include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Compensation for loss of office (Audited Information)

There were no compensation payments for loss of office in 2022-23.

Staff Report

Total Staff Costs (Audited Information):

	2022-23	2022-23	2022-23	2021-22
	Permanently employed staff	Others	Total	Total
	£	£	£	£
Salaries & Wages	164,523	738,852	903,375	373,341
Social Security Costs	12,904	-	12,904	27,589
Pension Costs	75,928	-	75,928	147,234
Sub-Total	253,354	738,852	992,207	548,164

Of which:

	2022-23	2022-23	2022-23	2021-22
	Charged to Administration	Charged to Programme	Total	Total
	£	£	£	£
Core department				
Agencies	-	992,207	992,207	548,164
Other designated bodies	-	-	-	-
Total net costs	0	992,207	992,207	548,164

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

Average Number of Persons Employed (Audited Information):

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

Average No of Persons Employed					2022-23	2021-22
Activity	Permanently employed staff	Others	Ministers	Special advisers	Number Total	Number Total
Support Services	1	5	-	-	6	2
Registration Services	3	8	-	-	11	8
Staff engaged on capital projects	-	1	-	-	1	
Total	4	14	-	-	18	10
Of which:						
Core department	4	1	-	-	5	5
Agencies	-	12	-	-	12	5
Other designated bodies	-	1	-	-	1	
Total	4	14	-	-	18	10

Staff Composition – Breakdown by Gender

The analysis of GTCNI's employees by gender at 31 March 2023 was as follows:

	Male	Male %	Female	Female %	Total	Total %
SMT	1	33%	2	67%	3	100%
Other Employees	3	21%	11	79%	14	100%
Capital Project Staff	-		1	100%	1	100%
Total	4	22%	14	78%	18	100%

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

Staff Turnover Percentage

Staff turnover percentage based on leavers in the year was 22%. This figure also includes two posts collapsed in March 2023 on the basis of efficiencies anticipated from the new Teacher Registration System. Adjusting for this reduces staff turnover to 11% (2021-22: 28.80%).

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

Redundancy and other departure costs would be paid in accordance with the provisions of the Civil Service Compensation Scheme (NI), a statutory scheme made under the Superannuation (NI) Order 1972. No exit costs were paid in 2022-23, the year of departure (2021-22: £nil). Ill-health retirement costs would be met by the pension scheme and such costs were £nil in 2022-23 (2021-22: £nil).

Sickness Absence

Sickness levels, excluding long term sickness, averaged 3.81 days in 2022-23 (2021-22: 5.74 days). Sickness levels, including long term sickness, averaged 7.24 days (2021-22: 27.4 days, which includes two significantly long term absences).

Staff Policies

Equal opportunities

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

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

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

In 2021-22, the NICS implemented a Guaranteed Interview Scheme. It is GTCNI's intention to implement this scheme in recruitment from 2023-24. In the interim, GTCNI, to maintain and promote a diverse and inclusive workforce, has policies in place to support reasonable adjustments to working practices or the work environment as required.

Staff Engagement

GTCNI operates a hybrid working model guided by its Hybrid Working Policy. Engagement with staff is regular and comprises both Teams meeting forums, all-staff meetings and team meetings conducted weekly.

Health and safety

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

Temporary Staff

GTCNI temporary staff costs in 2022-23 amounted to £740,925 (2021-22: £86,052). The majority of these costs (£632,851) are for agency staff filling substantive vacancies across registration and corporate services functions. The balance of costs relates to fixed term contracts and DE employees.

Expenditure on Consultancy

GTCNI incurred no expenditure on consultancy in 2022-23 (2021-22: £nil).

Off Payroll Engagements

GTCNI had no off payroll engagements in 2022-23 (2021-22: £nil).

5. Assembly Accountability and Audit Report

Losses and Special Payments

There were no losses or special payments over £250,000 in 2022-23.

Gifts


There were no gifts made in 2022-23.

Fees and Charges

There were no fees or charges for services provided by GTCNI in 2022-23.

Remote Contingent Liabilities

In addition to contingent liabilities reported within the meaning of IAS 37, GTCNI also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. GTCNI has no such liabilities.



Ian Gallagher
Interim Chief Executive Officer/Registrar
Date: 8 April 2024

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND

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

Opinion on financial statements

I certify that I have audited the financial statements of the General Teaching Council for Northern Ireland for the year ended 31 March 2023 under the Education (Northern Ireland) Order 1998. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of General Teaching Council for Northern Ireland's affairs as at 31 March 2023 and of the General Teaching Council for Northern Ireland's net income for the year then ended; and
- have been properly prepared in accordance with the Education (Northern Ireland) Order 1998 and Department of Education directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

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

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

Conclusions relating to going concern

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

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

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

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

Other Information

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

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

work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

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

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

Responsibilities of the General Teaching Council for Northern Ireland and Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;

- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the General Teaching Council for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by General Teaching Council for Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the General Teaching Council for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Education (Northern Ireland) Order 1998;
- making enquires of management and those charged with governance on the General Teaching Council for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of General Teaching Council for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This

included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: posting of unusual journals;

- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business; and
 - A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

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

Report

I have no observations to make on these financial statements.

Dorinnia Carville

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

Date 8.4.24

6. Financial Statements

Statement of Comprehensive Expenditure for the year ended 31 March 2023

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

	Notes	2022-23 £	Restated 2021-22 £
Income			
Registration Income	4	1,206,016	1,147,430
Other Operating Income	5	34,094	2,713
Total operating income		1,240,110	1,150,143
Expenditure			
Staff Costs	3	992,207	548,163
Depreciation	6	97,516	650
Lease Interest		5,589	0
Amortisation	7	25,528	17,290
Other Operating Expenditure	3	297,843	374,482
Total operating expenditure		1,418,683	940,585
Finance Expenditure			
Net Return on Pension Finance	2	(25,000)	(28,000)
Credit in respect of notional costs		16,500	14,500
Net income/(expenditure) for the year before taxation		(187,073)	196,058
Taxation for the year		(6,417)	(581)
Net income/(expenditure) for the year after taxation		(193,490)	195,477
Other comprehensive expenditure			
Actuarial (loss)/gain in respect of pension liability		745,000	537,000
Comprehensive net income/(expenditure) for the year		551,510	732,477

All income and expenditure are derived from continuing operations.

The notes on pages 54 to 76 form part of these financial statements and should be read in conjunction therewith.


Statement of Financial Position at 31 March 2023

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

	Notes	2022-23 £	Restated 2021-22 £
Non-current assets:			
Property, plant and equipment	6	97,517	0
Intangible assets	7	238,774	40,364
Total non-current assets		336,291	40,364
Current assets			
Trade and other receivables	9	31,912	13,499
Cash and cash equivalents	10	2,130,391	2,413,140
Total current assets		2,162,303	2,426,639
Total assets		2,498,594	2,467,003
Current liabilities			
Trade and other payables	11	(118,454)	(107,590)
Total current liabilities		(118,454)	(107,590)
Total assets less current liabilities		2,380,140	2,359,413
Non-current liabilities			
Retirement Benefit Obligations	2	(280,000)	(957,000)
Lease Liability	12	(146,217)	-
Total non-current liabilities		(426,217)	(957,000)
Total assets less total liabilities		1,953,923	1,402,413
Taxpayer's equity and other reserves			
General reserve		1,953,923	1,402,413
Total equity		1,953,923	1,402,413

The notes on pages 54 to 76 form part of these financial statements and should be read in conjunction therewith.

The financial statements were approved on 8 April 2024 on behalf of GTCNI by:



Ian Gallagher
Interim Chief Executive Officer/Registrar
Date 8 April 2024

Statement of Cash Flows for the year ended 31 March 2023

The Statement of Cash Flows shows the changes in cash and cash equivalents of GTCNI during the reporting period. The statement shows how GTCNI generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the organisation. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to GTCNI's future service delivery.

	Notes	2022-23 £	Restated 2021-22 £
Cash flows from operating activities			
Net (deficit)/ surplus before interest		(187,073)	196,058
Decrease / (Increase) in trade and other receivables	9	(18,413)	(907)
(Decrease)/Increase in trade and other payables	11	10,864	(33,188)
Depreciation Charges	6	97,516	650
Depreciation on Disposal	6	(1,953)	-
Amortisation Charges	7	25,528	17,290
Actuarial gain on pension scheme	2	745,000	537,000
Pension scheme movement	2	(677,000)	(408,000)
Interest Payable	5	(34,094)	(2,713)
Taxation Payable		(6,417)	(581)
Net cash inflow from operating activities		(46,041)	305,609
Cash flows from investing activities			
Purchase of property, plant and equipment	6	1,953	-
Purchase of Intangible Asset	7	(223,938)	(7,563)
Interest earnings	5	34,094	2,713
Net cash flow from investing activities		(187,891)	(4,850)
Cash flows from financing activities			
Net Lease Asset Interest & provision Movements		(48,816)	-
Net cash flow from financing activities		(48,816)	-
Net increase in cash and cash equivalents for the period	10	(282,748)	290,759
Cash and cash equivalents at the beginning of the period	10	2,413,140	2,122,381
Cash and cash equivalents at the end of the period	10	2,130,392	2,413,140

Statement of Changes in Taxpayers' Equity for the Year Ended 31 March 2023

This statement shows the movement in the year on the different reserves held by GTCNI. The General Fund represents the total assets less liabilities of the organisation, to the extent that the total is not represented by other reserves and financing items.

	Net Expenditure Reserves £	Total Reserves £
Restated Balance at 31 March 2022	1,402,413	1,402,413
Changes in Taxpayers Equity 2022-23		
Actuarial gain/(loss) on the pension scheme	745,000	745,000
Comprehensive Net Income for 2022-23	(193,490)	(193,490)
Balance at 31 March 2023	1,953,923	1,953,923

7. Notes to the Accounts for the Year Ended 31 March 2023

1. Statement of accounting policies

These financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by the Department of Finance (DoF). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the General Teaching Council for Northern Ireland (GTCNI) for the purpose of giving a true and fair view has been selected. The particular policies adopted by GTCNI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting Convention

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

1.2 Registration Fee Income

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

1.3 Property, plant and equipment

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

1.4 Depreciation

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

Buildings 50 years

Information technology 3 to 10 years

Plant and machinery 3 to 5 years

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

Office Equipment	20% per annum
Furniture and Fittings	20% per annum
Computer Equipment	33.33% per annum

1.5 Intangible assets

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

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

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to the organisation;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has a cost of at least £1,000.

1.6 Amortisation

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

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

Intangible Assets – Software and Software Licences: 3 years.

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

1.7 Employee Benefits including Pension

Under the requirements of IAS 19, Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been calculated using untaken annual leave balances from the payroll system and untaken flexi-leave balances for both permanent and temporary agency staff. It is not anticipated that the level of untaken flexi-leave will vary significantly from year to year.

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

1.6 Assets Funded by Government Grants

GTCNI holds no assets funded by government grants.

1.7 Investments

GTCNI holds no investment assets.

1.8 Inventory

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

1.9 Leasing

IFRS 16 Leases became effective for periods beginning on or after 1 January 2019, however the FReM deferred adoption until 1 April 2022. The cumulative catch-up method has been used; this is described in more detail below. Consequently, the comparatives for 2021-22 reflect the requirements of IAS 17 Leases.

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

GTCNI excludes:

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

Initial recognition

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

The lease liability is measured as the payments for the remaining lease term, discounted either by the rate implicit in the lease, or, where this cannot be determined, GTCNI's incremental cost of borrowing. The payments included in the liability are those that are fixed or in-substance fixed, excluding changes arising, for example, from future rent reviews or changes in an index. The incremental cost of borrowing is the rate advised by HM Treasury which is set on a calendar year basis (0.95% for 2022 and 3.51% for 2023). The lease liability is presented within non-current liabilities note to the accounts.

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

Subsequent measurement

The asset is subsequently measured using the fair value model. GTCNI considers that the cost model is a reasonable proxy for the fair value model for leases of items other than land and property, and for leases of land and property with regular rent reviews. For other leases, the asset is carried at a revalued amount. In these financial statements, right-of-use assets held under index linked leases have been adjusted for changes in the relevant index. The liability is adjusted for the accrual of interest, repayments, reassessments and modifications.

Lease expenditure

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

Transitional arrangements

GTCNI has made the following determinations:

- To adopt IFRS 16, without restatement of comparative balances. Consequently, the SOCNE and the SOFP for 2021-22 reflect the requirements of IAS 17;
- Not to reassess the classification of contracts previously classified as leases or service contracts under IAS 17 and International Financial Reporting Interpretations Committee (IFRIC) 4.

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

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

Accounting for leases under IAS 17 (2021-22)

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

1.10 Provisions

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

1.11 Contingent Liabilities

In accordance with IAS 37, Provisions, Contingent Liabilities and Contingent Assets, GTCNI discloses as contingent liabilities, potential future obligations arising from past obligating events where the existence of such obligations remain uncertain pending the outcome of future events outside the organisation's control, unless their likelihood is considered to be remote. Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported.

1.12 Foreign Exchange Transactions

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

1.13 Value Added Tax

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

1.14 Corporation Tax

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

1.15 Financial Instruments

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

- Cash and cash equivalents: Cash and cash equivalents comprise cash at bank and in hand;
- Trade and other receivables: Trade receivables do not carry any interest and are recognised at the lower of their original invoiced value and recoverable amount. Provision is made when there is objective evidence that the asset is impaired. Balances are written off when the probability of recovery is assessed as being remote; and
- Trade and other payables: Trade payables are not interest bearing and are stated at their nominal value.

1.16 IFRS 15 Income from Service Revenue

There is none for the year.

1.17 Accounting Estimates

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

1.18 Impact of New Accounting Standards

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

2. Retirement Benefit Obligations

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

linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings scheme.

The Scheme is funded by contributions made by both employees and employers who have been admitted to the Scheme. Employee contribution rates depend on their pensionable remuneration and are set between 5.5% and 10.5% for 2022-23. The employer's contribution rate to the NILGOSC scheme is currently 19.5%, but this will increase to 41.2% for periods 01 April 2023 thereafter.

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

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

At 31 March 2023 an updated valuation was carried out by a qualified independent actuary for the purposes of meeting the requirements of IAS19 and was based on the last 3-year actuarial valuation carried out at 31 March 2022 (triennial). NILGOSC actuaries used a roll-forward approach to update valuations at 31 March 2023, and, as a starting-point, membership data as at 31 March 2022. No further adjustment was required for the McCloud Judgement as it has been accounted for in previous years. However, it should be noted that NILGOSC have advised that McCloud Remedy Discrimination identified by the courts in the way the 2015 pension reforms were introduced must be removed by the Department for Communities. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. This is known as the 'McCloud Remedy' and will impact many aspects of the Local Government Pension Scheme. At this stage allowance has not yet been made within CETVs for this remedy. More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administeringthe-scheme/mccloud-remedy/>.

Other national developments (cost management, GMP indexation, Goodwin Ruling) have not been recognized as a past service cost in 2023. The overall Fund return from the 2022 Valuation date is -7.7% and this return has been used to roll forward the assets notionally allocated to the Employer at the 2022 Valuation. Known Fund returns for the period ending 31 December 2022 were used and index returns for the remainder of the accounting period. The index returns between 31 December 2022 and 31 March 2023 have been calculated

as 2.8%. Using all of these assumptions, GTCNI's share of the Scheme showed a gross surplus return of £1.12 million.

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

With GTCNI's managed pension fund having orphan status, an actuarial revaluation of past contributions to meet anticipated current and future retirement benefits of existing contributors to the scheme has resulted in a pension deficit contribution recovery scheme being put in place for a period of three years commencing 01 April 2023 as well as an uplift in the employer contribution rate from 19.5% to 41.2% for a corresponding period of three years. As the deficit recovery contribution calculation relates to past contributions and pension fund performance an accrual for the full cost has been made in 2023 and, in accordance with IAS 19 and IFRIC 14, the costs have been recognized in the OCE for the year ended 31 March 2023. The OCE costs recognised are £367,000.

Taking cognisance of an expected increase in the number of current pension scheme members as contributors, the pension deficit recovery payment plan and increase in employer contribution rate from 01 April 2023, IFRIC 14 has not been applied, and the net surplus has been recorded at £0.745 million for the year.

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

Asset returns

Asset returns over the accounting period have been lower than expected. This has led to a loss on assets over the accounting period and a worsening in the balance sheet position before allowance for the 2022 Actuarial Valuation.

Financial Assumptions

There has been a change to the financial assumptions over the period. The discount rate has increased by 2.00%, the CPI inflation assumption has reduced by 0.30% and the salary increase assumption has reduced by 0.30%. This has resulted in a more positive balance sheet position than if the financial assumptions at the start of the period had been used. The impact of this change is recognised in Other Comprehensive Income.

Demographic Assumptions

There has been a change to the demographic assumptions, including the assumption for post-retirement mortality, at this accounting date to align them to the assumptions used in the 2022 actuarial valuation of the Fund. These are best estimate assumptions based on the latest analysis of the Fund's membership. Further information is included within the Assumptions Advice.

Allowance for Experience over the Accounting Period

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

Item	Description
CPI inflation	The assets, defined benefit obligation, and Current Service Cost have been calculated based on the data and results of the 2022 triennial actuarial valuation (as set out above).
Updated valuation	The defined benefit obligation has been adjusted to allow for actual CPI inflation being higher (or lower) than assumed, resulting in higher (or lower) increases to pensions in payment, revaluation of deferred pensions and increases to active pension accounts. Over this accounting period the adjustment is based on actual CPI inflation of 13.8% between 30 September 2021 and 28 February 2023.
Salary increases	The defined benefit obligation has been adjusted to allow for salary increases of 7.0% p.a. in line with the average settlement for 2022 under the National Joint Council negotiations. This impacts the value of active members' liabilities that remain linked to final salary.

Duration

The weighted average duration of the defined benefit obligations is 15.7 years. The duration calculation is based on the membership data at the last full valuation

of the Scheme liabilities. However, the duration depends on the assumptions used to value the liabilities, so this figure has been adjusted to reflect changes in financial conditions between the valuation measurement and the year-end measurement.

Pensionable Payroll

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

Net Pension Asset

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

Results under IAS 19 (LGPS funded benefits)

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

Key assumptions used:

	31 March 2023 % per annum	31 March 2022 % per annum
Discount rate	4.70%	2.70%
CPI inflation	2.70%	3.00%
Pension increases	2.70%	3.00%
Pension accounts revaluation rate	2.70%	3.00%
Salary increases	4.20%	4.50%

Mortality Assumption

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

	31 March 2023	31 March 2022
Males		
Pensioner member aged 65 at accounting date	22.2	21.8
Active member aged 45 at accounting date	23.2	23.2
Females		
Pensioner member aged 65 at accounting date	25.0	25.0
Active member aged 45 at accounting date	26.0	26.4

Asset allocation

The asset allocation mix at 31 March 2023 is:

	Value at 31 March 2023			Value at
	Quoted	Unquoted	Total	31 March 2022
Equities	39.9%	0.1%	40.0%	40.6%
Property	0.0%	11.2%	11.2%	10.9%
Government bonds	20.6%	0.0%	20.6%	24.1%
Corporate bonds	3.0%	0.0%	3.0%	1.8%
Multi Asset Credit	13.3%	0.0%	13.3%	12.9%
Cash	6.5%	0.0%	6.5%	6.2%
Other	0.6%	4.8%	5.4%	3.5%
Total	83.9%	16.1%	100.0%	100.0%

GTCNI's share of the assets of the Scheme at 31 March 2023 is:

	31 March 2023 £'000	31 March 2022 £'000
Fair Value of the Assets		
Equities	1,932	2,128
Property	541	571
Government Bonds	995	1,263
Corporate Bonds	145	94
Multi Asset Credit	643	676
Cash	314	325
Other	261	183
Fair value of assets	4,831	5,240

GTCNI's share of the liabilities of the Scheme at 31 March 2023 is:

	31 March 2023 £'000	31 March 2022 £'000
Defined Benefit Obligation		
Opening defined benefit obligation	6,198	6,497
Current Service Cost	76	147
Interest expense of defined benefit obligation	164	135
Contributions by participants	11	20
Actuarial (gains)/losses due to changes in financial assumptions	(2,333)	(393)
Actuarial (gains) due to demographic assumptions	27	(63)
Actuarial (gains)/losses due to liability experience	835	16
Net benefits paid out	(234)	(161)
Deficit Contribution Recovery Scheme agreed 31 March 2023	367	
Past service costs		
Closing defined benefit obligation	5,111	6,198

The reconciliation of the scheme's funded status to the Balance Sheet as at 31 March 2023 is:

	31 March 2023 £'000	31 March 2022 £'000
Statement of Financial Position		
Fair value of assets	4,831	5,241
Present Value of funded defined benefit obligation	(5,111)	(6,198)
Pension (liability) recognised in the Statement of Financial Position	(280)	(957)

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

Active members	18%
Deferred Pensioners	14%
Pensioners	68%

Amounts recognised in the SoCNE and OCE for the year ended 31 March 2023 are:

	31 March 2023 £'000	31 March 2022 £'000
Amounts included in Staff Costs		
Operating Charge: Current service Cost	76	147
Past Service Charge	-	-
Amounts charged to Pension Financing Charge		
Other Finance Costs: Interest on net defined liability/(asset)	25	28
Pension expense recognised in SOCNE	101	175

Gains recognised in the OCE were attributable to:

	31 March 2023 £'000	31 March 2022 £'000
Return on plan assets (in excess of)/below that in net interest	359	(97)
Actuarial losses/(gains) due to changes in financial assumptions	(2,333)	(393)
Actuarial (gains) due to demographic assumptions	27	(63)
Actuarial (gains)/losses due to liability experience	835	16
Deficit Contribution Recovery Scheme agreed 31 March 2023	367	
Total losses/(gains) recognised in OCE	(745)	(537)

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

	31 March 2023 £'000	31 March 2022 £'000
Fair Value of the Assets		
Opening Fair Value of Assets	5,241	5,122
Interest income on assets	139	107
Re-measurement gains/(losses) on assets	(359)	97
Contributions by the employer	33	56
Contributions by participants	11	20
Net benefits paid out of the fund	(234)	(161)
Closing Fair Value of Employers Assets	4,831	5,241

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

Amounts for the current and previous accounting periods were:

	Recognised in OCE 31 March 2023 £'000	Recognised in OCE 31 March 2022 £'000	Recognised in OCE 31 March 2021 £'000
Fair value of employer assets	£4,831	£5,241	£5,122
Present value of funded defined benefit obligation	£5,111	£6,198	£6,487
Gain / (Liability) recognised on the Statement of Financial Position	(£280)	(£957)	(£1,365)
Experience (losses)/gains on assets	(£359)	£97	£914
Experience (gains)/losses on liabilities	£835	£16	(£48)
Actuarial (gains)/losses on assets	£1,194	(£81)	(£962)
Actuarial (gains)/losses on liabilities	(£2,306)	(£456)	£1,053
Legacy Liability	£367		
Actuarial losses/(gains) recognised in OCE	(£745)	(£537)	£91

Sensitivity Analysis

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

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

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

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

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

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

The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation as at 31 March 2023 and the projected service cost for the period ending 31 March 2024 is set out below:

Discount rate assumption

	+0.1% p.a.	Base	-0.1% p.a.
Adjustment to discount rate			
Present value of total obligation (£M)	4.668	4.744	4.82
% change in present value of total obligation	-1.60%		1.60%
Projected service cost (£M)	0.04	0.041	0.042
Approximate % change in projected service cost	-3.30%		3.40%

Rate of general increase in salaries

	+0.1% p.a.	Base	-0.1% p.a.
Adjustment to salary increase rate			
Present value of total obligation (£M)	4.749	4.744	4.673
% change in present value of total obligation	0.10%		-1.50%
Projected service cost (£M)	0.041	0.041	0.041
Approximate % change in projected service cost	0.00%		0.00%

Rate of increase to pensions in payment and rate of revaluation of pension accounts

Adjustment to pensions increase rate	+0.1% p.a.	Base	-0.1% p.a.
Present value of total obligation (£m)	4.815	4.744	4.673
% change in present value of total obligation	1.50%		-1.50%
Projected service cost (£m)	0.042	0.041	0.04
Approximate % change in projected service cost	3.40%		-3.30%

3. Expenditure

	31 March 2023 £	Restated 31 March 2022 £	31 March 2021 £
Staff Costs:			
Wages and Salaries	903,375	373,340	434,462
Social Security costs	12,904	27,589	44,186
Pension costs	75,928	147,234	151,106
	992,207	548,163	629,754
Other Operating Costs:			
Rent and rates	43,277	87,546	86,180
Computer costs	90,499	136,179	66,044
Legal fees and Settlements	419	3,589	125,110
Service charge and utilities	54,070	45,329	47,766
Professional & Consultancy costs	31,612	31,430	33,253
Database support and maintenance	24,141	18,815	23,461
Amortisation & Depreciation	123,044	17,940	11,139
Lease Interest	5,589	-	-
Substitution costs	-	4,290	8,250
Printing and stationery	5,062	4,271	7,624
Maintenance services	9,243	6,758	5,970
Database Licences	10,276	8,664	5,451
Database Enhancements	2,078	3,856	-
Miscellaneous expenses	1,622	2,394	3,190
Fee collection charges	3,493	3,254	2,586
Subscriptions	1,488	1,932	2,195
Training and development	2,904	834	1,320
Postage	335	563	874
Stakeholder engagement	-	360	800
Travel and subsistence - Council	-	-	387
Books & newspapers	-	-	372
Hospitality and venue hire	423	-	56
Travel and subsistence-Staff	401	(82)	(82)
	409,976	377,922	431,946
Non-Cash Items			
Notional audit fee	16,500	14,500	11,500
	16,500	14,500	11,500
Total Expenditure	1,418,683	940,585	1,073,200

4. Registration Income

GTCNI's annual registration year runs from April to March. GTCNI received £1.2m (2021-22: £1.1m) in teacher registration fees – this represents some 27,407 fees (2021-22: 26,077) at the 20-year unchanged registration fee level of £44. 24,171 (2021-22: 23,332) of these registrations represent teachers paying via deductions at source through payroll, some 701 (2021-22: 840) represent new qualification-assessed registrants with the balance of 2,535 (2021-22: 1,905) paying directly. In accordance with FRS 102, paragraph 10.23, a material prior period error has been adjusted for

- (a) Registration fee income for the year ending 31 March 2022 was overstated by £110,000
- (b) The net effect of the correction to the prior year ending 31 March 2022 was:

Impact on SoCNE

	2022-23	Restated 2021-22
	£	£
Net Income/(Expenditure) for the year	(187,073)	306,058
Prior Year Adjustment		(110,000)
Adjusted Income / (Expenditure) for the year	(187,073)	196,058
Tax for the year	(6,417)	(581)
Net Income/(Expenditure) for the year after taxation	(193,490)	195,477
Other Comprehensive Expenditure		
Actuarial (Loss) / gain in respect of pension liability	745,000	537,000
Restated Net Comprehensive Income after Taxation	551,510	732,477

Impact on Taxpayer's Equity

	NET EXPENDITURE RESERVES £	TOTAL RESERVES £
Balance at 31 March 2022	1,512,413	
Prior Year Adjustment	(110,000)	
Restated Balance at 31 March 2022	1,402,413	1,402,413
Changes in Taxpayers Equity 2022-23		
Actuarial gain/(loss) on the pension scheme	745,000	745,000
Comprehensive Net Income for 2022-23	(193,490)	(193,490)
Balance at 31 March 2023	1,953,923	1,953,923

- (c) This error arose with GTCNI's old end of life registration system unable to provide information to facilitate a full reconciliation of all registration

income recorded with GTCNI's financial systems. A reminder to pay letter, deemed to be an invoice, had been sent out to all unpaid registrants in February 2022. With GTCNI's old end of life registration system unable to produce reports for financial reconciliation purposes, the value of these invoices was accrued in full at the end of March 2022. Following the successful development and launch of GTCNI's new registration system, historical migrated data was extracted and a full reconciliation completed post year end which showed that the accrual had resulted in a duplication of recorded fee income.

5. Other Income

	31 March 2023 £	Restated 31 March 2022 £	31 March 2021 £
Interest income	34,094	2,713	6,183
Other income	-	-	11
Total	34,094	2,713	6,194

6. Property, plant and equipment

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

PRIOR YEAR	Office Equipment £	Computer Equipment £	Furniture & Fittings £	Total £
<u>Cost or Valuation</u>				
As at 1 April 2021	72,494	55,266	50,217	177,977
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2022	72,494	55,266	50,217	177,977
<u>Depreciation</u>				
As at 1 April 2021	72,494	54,616	50,217	177,327
Charge for period	-	650	-	650
Disposals	-	-	-	-
As at 31 March 2022	72,494	55,266	50,217	177,977
<u>Net Book Value</u>				
As at 31 March 2021	-	650	-	650
As at 31 March 2022	-	-	-	-
<u>Asset Financing</u>				
Owned	-	-	-	-
Total as at 31 March 2022	-	-	-	-

GTCNI holds no third party assets.

7. Intangible Assets

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

PRIOR YEAR	Computer Software & Licences £	Total £
<u>Cost or Valuation</u>		
As at 1 April 2021	63,202	63,202
Additions	7,563	7,563
Disposals	-	-
As at 31 March 2022	70,765	70,765
<u>Amortisation</u>		
As at 1 April 2021	13,111	13,111
Charge for period	17,290	17,290
Disposals	-	-
As at 31 March 2022	30,401	30,401
<u>Net Book Value</u>		
As at 31 March 2021	50,091	50,091
As at 31 March 2022	40,364	40,364
<u>Asset Financing</u>		
Owned	40,364	40,364
Total as at 31 March 2022	40,364	40,364

8. Financial instruments

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

9. Trade receivables and other current assets

	31 March 2023 £	Restated 31 March 2022 £
Amounts Falling due within one year:		
Prepayments	13,538	13,499
Accrued income	18,289	
Other receivables	85	-
Total	31,912	13,499

10. Cash and cash equivalents

	31 March 2023 £	Restated 31 March 2022 £
Balance at 1 April	2,413,140	2,122,381
Net change in cash and cash equivalent balances	(282,749)	290,759
Balance at 31 March	2,130,391	2,413,140
The following balance at 31 March were held at commercial banks and in cash in hand:	2,130,391	2,413,140

11. Trade payables and other current liabilities

Amounts Falling due within one year:	2022-23 £	2021-22 £
Trade payables	52,093	49,430
HMRC payable	-	-
Salaries and exit payments	-	-
Accruals / Provisions	66,361	58,160
Total	118,454	107,590

12. Commitments under leases

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

	Land £	Buildings £	Information Technology £	Plant and Machinery £	Furniture and Fittings £	Total £
Right of Use Assets						
As at 01 April 2022	-	-	-	-	-	-
Additions	-	195,033	-	-	-	195,033
Depreciation Expense	-	(97,516)	-	-	-	(97,516)
As at 31 March 2023	-	97,517	-	-	-	97,517

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

	31 March 2023 £	Restated 31 March 2022 £
Buildings		
Not later than one year	146,217	65,286
Later than one year and not later than five years	-	
Later than five years	-	
less Interest element		
Present Value of Obligations	146,217	65,286

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

	31 March 2023 £	Restated 31 March 2022 £
Variable lease payments not included in lease liabilities	16,470	65,286
Sub-leasing income	-	-
Expense related to short-term leases	-	-
Expense related to low-value asset leases (excluding short-term leases)	-	-

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

	31 March 2023 £	Restated 31 March 2022 £
Total cash outflow for leases	65,286	65,286

13. Capital Commitments

GTCNI has no capital commitments at 31 March 2023. In accordance with IAS10 disclosure of post Balance Sheet year end material events, GTCNI successfully appointed a supplier in August 2022 to deliver a new teacher registration system that resulted in a capital commitment and expenditure of £0.23 million in the 2022-23 financial year.

14. Related party transactions

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

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

- Central Procurement Directorate (CPD)
- Departmental Solicitors Office (DSO)
- Department of Finance (DoF)
- IT Assist

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

15. Events after the reporting period

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

DE ARAC agreed amended GTCNI Interim Governance arrangements on 7 September 2023 in the absence of a GTCNI Board. They have also been endorsed by DE's Permanent Secretary as providing a suitable basis for maintaining adequate and proportionate Departmental governance, accountability and oversight of GTCNI.

Date for authorisation for issue

The Interim Chief Executive Officer / Registrar authorised these financial statements for issue on 8 April 2024.