



**General Teaching Council
for Northern Ireland**

Promoting Teacher Professionalism

Annual Report and Accounts

for the year ended 31 March 2013

2012-2013

www.gtcni.org.uk

GENERAL TEACHING COUNCIL
FOR NORTHERN IRELAND

**ANNUAL REPORT
AND
ACCOUNTS**

**FOR THE YEAR ENDED
31 MARCH 2013**

**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

28th February 2014

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GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
YEAR ENDED 31 MARCH 2013

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GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
CHAIRPERSON'S FOREWORD
THE YEAR ENDED 31 MARCH 2013

CHAIRPERSON'S FOREWORD

I have pleasure in presenting the ninth Annual Report published by the General Teaching Council for Northern Ireland.

The Report provides a summary of the work carried out by the Council, the governance and accountability arrangements that apply to all areas of the Council's work and the accounts for the year end 31st March 2013.

The report is published at a time when the Council has appointed a second Registrar, Dr. Carmel Gallagher, who took up post on 1st October 2012 and when the organisation is preparing to respond to new legislation that will, potentially, extend its remit to the Further Education sector and formally establish its independence as a professional and regulatory body.

This will mark a significant milestone for the teaching profession in Northern Ireland as it takes on the privilege and responsibility of independent self-regulation. The Council is committed to developing these processes in a way that gains the support of the teaching profession while, at the same time, maintaining public confidence.

I believe that the significant and important developments that have been initiated this year across all areas of GTCNI's work, including registration, policy development, finance and corporate services will strengthen the foundations laid by the first Registrar Eddie McArdle, and as we plan for the future opportunities and challenges ahead.



Ivan Arbuthnot
Chair, GTCNI

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
PROFESSIONAL ADVISORS
THE YEAR ENDED 31 MARCH 2013

AUDITORS

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

INTERNAL AUDITORS

ASM
Horwath House
20 Rosemary Street
Belfast
BT1 1QD

SOLICITORS

Cleaver Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW

BANKERS

Danske Bank (formerly known as Northern Bank Ltd)
Donegall Square North
Belfast
BT1 2HQ

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2013

The Council are pleased to present their Annual Report and Accounts for the year to 31 March 2013.

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

PRINCIPAL OBJECTIVES AND ACTIVITIES

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

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

- the registration of all teachers in grant-aided schools;
- the approval of qualifications for the purposes of registration;
- regulatory functions relating to unacceptable professional conduct and serious professional incompetence; and
- the provision of advice to the Department of Education and employing authorities.

FUTURE DEVELOPMENTS

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

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

COUNCIL MEMBERS AND RESPONSIBILITIES

The Registrar is the Chief Executive Officer of the Council. She is supported by professional staff responsible for the Council's strategic and operational work programmes and by a Council of 33 members, the majority of whom are teachers who reflect the broad professional educational community. 14 members are elected directly by the profession; 5 members nominated by the Northern Ireland Teaching Council (NITC); 10 members are nominated by broader interests within education, including Higher Education Institutions, Employing Authorities and other agencies; 4 are appointed by the Department of Education for Northern Ireland, of whom one will be representative of industry and commerce and 3 will reflect the wider public interest.

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

- ensuring that high standards of administration and decision-making are observed at all times;
- establishing the overall strategic direction of the Council by means of oversight of the production of the Corporate Plan;
- overseeing the delivery of planned results by monitoring performance against agreed strategic objectives and targets;
- formulating a strategy for the security of personal information held so as to comply with the Council's statutory responsibilities; and

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2013

- ensuring that the Council does not exceed its powers or functions whether defined in statute or otherwise. Members are normally advised on these matters by the Council's Registrar and its legal advisors.

All members of the Council are independent, non-executive members and they report on other interests in the Register of Members' Interests which is held in the Council offices.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2013

Council membership for the period was:

Elected Members

Nursery School Representative	Mrs Sharon Beattie
Special School Representative	Mr Colm Davis
Primary School Representatives	Mr Brian Carlin Mrs Carney Cumper Mrs Sandra E Douglas Mrs Gillian Dunlop Mrs Mary Leonard
Secondary School Representatives	Mrs Rosemary Barton Mr Ian Simons Mr Dermot Hardy Mr Graham Agnew Miss Ciara McCay
Primary School Principal	Mr Brian Jess
Secondary School Principal	Mr Ivan Arbuthnot

Appointed Members

Northern Ireland Teachers' Council	Mr John Pollock Mrs Gillian Scott Mrs Teresa Graham Ms Daisy Mules Mr David Canning
Association of NI Education and Library Boards	Mr Barry Mullholland Mr John Devlin
Council for Catholic Maintained Schools	Mr John Colgan Mr Eugene O'Neill
Comhairle na Gaelscolaíochta	Ms Aine Andrews
Governing Bodies Association	Mrs Sheila Crea
Northern Ireland Council for Integrated Education	Mrs Frances Donnelly
Transferor Representatives' Council	Miss Rosemary Rainey
Trustees of Catholic Maintained Schools	Mrs Elizabeth McNeice
Universities Council for the Education of Teachers	Miss Audrey Curry
Department of Education	Mrs Sally McKee Dr Jennifer Cornyn Mr Sean Lambe 1 vacant post

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2013

COUNCIL'S COMMITTEE STRUCTURE

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

The General Purposes and Finance (GP&F) Committee

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

Planning Processes

- Corporate and Business Plans
- Annual Reports

Financial Procedures

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

Staffing and Accommodation

- Recruitment
- Staff Discipline

Policy Issues

- Equal opportunities
- Health and safety

The Registration Committee

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

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

In addition the Committee will advise on:

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2013

The Policy & Professional Education (PPE) Committee

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

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

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

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

The Audit and Risk Management (ARM) Committee

This Committee has responsibility for:

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

Corporate Governance

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2013

AUDITORS

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

The audit of the financial statements resulted in a notional audit fee of £7,000. Remuneration in respect of non-audit work amounted to £Nil.

The Council confirms that:

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

PROMPT PAYMENT

GTCNI is committed to the prompt payment of bills for goods and services received in accordance with the terms of contracts and aims to pay within 10 days but no later than 30 days. GTCNI shall comply with the British Standard for Achieving Good Payment Performance in Commercial Transactions (BS 7890), and with the Late Payment of Commercial Debts (Interest) Act 1998 as amended and supplemented by the Late Payment of Commercial Debts Regulations 2002 DAO (DFP) 12/98 and DAO (DFP) 10/02 refer. This was achieved for 100% of all such invoices in 2012/13, and no commercial debt interest was paid or was due in respect of transactions in 2012/13.

DISABLED PERSONS

The Council adopts an equal opportunities approach to the recruitment, development and promotion of staff. Full and fair consideration is given to applications for employment from disabled people where they have the appropriate skills and abilities to perform the job.

EQUALITY OF OPPORTUNITY

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

EMPLOYEE INVOLVEMENT

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

HEALTH AND SAFETY

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

CHARITABLE DONATIONS

The Council made no charitable donations during the period.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REPORT OF THE COUNCIL MEMBERS
THE YEAR ENDED 31 MARCH 2013

RESULTS FOR THE YEAR

The financial statements show a net income after financing of £91,652

NON-CURRENT ASSETS

Details of the movement of non-current assets have been summarised in note 7 to the accounts. The Council do not believe that there is any material difference between the market and historical book values of its non-current assets as at 31 March 2013. The non-current assets are stated at historical cost less depreciation and have not been re-valued during the year.

IMPORTANT EVENTS OCCURRING AFTER THE YEAR END

The Council agreed a Management Statement and Financial Memorandum with the Department of Education in July 2013.

Until October 2012 the Council considered that it was exempt from corporation tax as it did not carry on any trading activity. When the Council realised it was a 'body corporate' under legislation it registered with HMRC for corporation tax purposes on 30th October 2012. Subsequently HMRC issued determinations totalling £193,144 relating to tax years 2007/2008 to 2011/2012 (which includes penalties and interest charges of £43,213) which were paid in full in September 2013.

On 20th September 2013 the Council submitted an application to HMRC to register as a charity for tax purposes. The Council received confirmation from HMRC on 26th November 2013 that it is a charity for tax purposes in line with Paragraph 1 of schedule 6 Finance Act 2010 and is a charitable company under reference number NI00180 effective from January 2000 and that consequently it would not be liable for Corporation Tax. The Council has commenced the process of applying for a refund of amounts paid in respect of HMRC determinations.



Dr Carmel Gallagher
Registrar &
Chief Executive

Date: 03/02/2014

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY
THE YEAR ENDED 31 MARCH 2013

MISSION STATEMENT, CULTURE AND VALUES

The General Teaching Council for Northern Ireland (GTCNI) is the professional and regulatory body for teachers. Our mission, working in collaboration with the profession and key stakeholders, is to promote teacher professionalism by: advocating the highest standards of professional conduct and practice; ensuring that everyone wishing to teach in Northern Ireland schools and colleges is appropriately qualified, registered and regulated; promoting career-long professional development and providing government and employing authorities with proposals and recommendations for enhancing teachers' professional development; and providing an authoritative voice for the profession, informed by reliable research evidence and practice. Our aspiration is to develop our role, influence and standing as an independent and respected professional body for teachers, which represents and regulates the profession for the greater good of teachers, pupils, parents and the general public. In the conduct of business we are committed to demonstrating our core belief in the value of collaboration, reflection, respect and responsibility.

GOVERNANCE AND ACCOUNTABILITY

The Council was designated as a Non-Departmental Public Body (NDPB) effective from April 2012. Although a final Management Statement and Financial Memorandum (MSFM) was not agreed until 23 July 2013, the Council has complied with the spirit of the MSFM since October 2012, following the appointment of the 2nd Registrar. In accordance with the Accounts Direction and 2012/2013 year end timetable issued to the Registrar on 13th March 2013, as designated Accounting Officer the Registrar is required to ensure that effective systems of internal control are in place and are adhered to, and that the Council complies with all relevant legislation and codes.

The governance statement on pages 19 to 24 outlines how this responsibility has been discharged during the 2012/2013 financial year to support the achievement of the Council's corporate and business objectives and policies, in accordance with the responsibilities assigned to the Registrar and Accounting Officer in 'Managing Public Money (Northern Ireland)' and the principles of 'the Corporate Governance Code' DAO (DFP) 18/05, in so far as they relate. The statement seeks to provide assurance to the Council and to the teaching profession in Northern Ireland on the prudent management of expenditure incurred on their behalf.

It is anticipated that the forthcoming GTCNI Bill will further establish and extend the Council's regulatory remit. Once the Bill passes through the legislative processes of the Northern Ireland Assembly, it is expected that the Council will become a fully functioning independent regulatory authority for teachers in Northern Ireland. This will be an important milestone for the profession in that one of the hallmarks of professionalism is self-regulation and professional accountability.

Along with the profession as a whole we share and promote the Department of Education's commitment

“... to ensuring that every child has equal opportunity to go to a good school where their aspirations will be nurtured, their learning needs met and their welfare supported.” (*Every School a Good School*, DE April 2009)

CONTEXT

The Northern Ireland education system continues to face unprecedented change. The continuing review of teacher education has been underway for over a decade. Schools are facing the challenge of area-based planning. Support bodies continue to await agreement on the establishment of the Education and Skills Authority. Divisive debate continues over primary to post-primary transfer arrangements. A challenging review of assessment arrangements 4-14 and of examinations at GCSEs and A Level is on-going and an Early Years' 0-6 Strategy has been published. The Council continues to monitor all these areas and their likely impact on the teacher profession and the quality of teaching, learning and assessment. In the medium to long term there is a need to achieve policy consensus on how our schooling system needs to be remodelled to meet twenty first century challenges so as to allow all our children to be equally valued and nourished to reach their full educative potential.

The Council remains seriously concerned with the current very difficult employment situation facing many teachers, which represents an enormous wastage of talent and resources. In its consultation response to the Executive's Draft Programme for Government 2011-2015, the Council called on the government to set an objective to get the supply/demand of teachers into a reasonable equilibrium by 2020 with identifiable progress made by 2015 and 2017.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY
THE YEAR ENDED 31 MARCH 2013

PURPOSE

It is now widely recognised internationally that *'The quality of an education system cannot exceed the quality of its teachers'*¹. The importance of teacher education and continuous professional development cannot be over emphasised as it is only by sustaining the morale and commitment of teachers that we can optimise the opportunities for our young people and secure the future social and economic well being of Northern Ireland. The Council, therefore, regards the ongoing professional development of teachers as the single most crucial factor requiring attention within our education system, not only in terms of morale and performance within the profession, but in terms of our success in meeting the needs of our young people. The Department of Education's Review of Teacher Education remains a matter of continuing focus for the Council, which aims to contribute to the development of a policy consensus on the way forward and a strategic delivery programme. As far back as 2005, the Council published a strategic report, 'GTCNI Review of Teacher Competences and Continuing Professional Development'. The report made 11 recommendations relating to teacher competences and 15 relating to teachers' continuing professional development. Crucially, it recommended the establishment of a professional development framework in consultation with the broader professional community to effectively identify the competences and parameters for CPD delivery, accreditation and quality assurance. The core thrust of the Council's work has been, and will continue to be, about empowerment and professional autonomy of the profession.

STRATEGIC GOALS, OBJECTIVES AND ACTIVITIES

The Council identified four overarching strategic goals for the duration of its 2010-2013 Corporate Plan but recognised that, in an environment characterised by rapid change, those goals or their associated objectives, might change.

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

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

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

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

Listed below are the key objectives associated with each of the Council's strategic goals and the 2012-2013 achievements noted against each objective.

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

Associated with this goal were the following objectives:

Promote an understanding of teaching as a core public service; enhance the status of the teaching profession through the establishment of alliances with key stakeholders; establishing GTCNI as an authoritative independent advocate for the teaching profession and as an influential voice on all matters relating to teaching; and act as a catalyst for research.

Achievements in 2012/2013 included the following:

- A comprehensive programme of face-to face stakeholder engagements with Area Learning Communities and Primary Principals Associations was undertaken.
- Meetings were held with all key stakeholders including the Department of Education (DE)/Department of Employment and Learning (DEL)/Shadow Education and Skills Authority (ESA); the Teacher Unions and the Higher Education Institutions.
- Advice as requested offered to members of Assembly Education Committee.
- Year 3 of Research Lesson Study Pilot continued with 30 schools.
- Seventh Annual Lecture held – Professor Sean Farren.
- A Teacher Fellowship Programme was initiated, involving the secondment of 8 teachers to Higher Education Institutions for one term each.

¹ McKinsey Report (2007) "How the world's best performing school systems come out on top".

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY
THE YEAR ENDED 31 MARCH 2013

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

Associated with this goal were the following objectives:

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

Achievements in 2012/2013 included the following:

- Qualifications verified and approved for 628 NI graduates in 2012. Some 75.32% have registered.
- The school-list data collation process was completed with 100% return.
- Detailed graduate employment data was produced and disseminated to key stakeholders.
- Liaison with DE minister and DEL and other key stakeholders regarding the proposed GTCNI Assembly Bill.
- Initial fieldwork undertaken to General Teaching Council Wales and General Teaching Council Scotland regarding developments in registration and regulation.
- Memorandum of Understanding agreed with the Disclosure and Barring Service.

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

Associated with this goal are the following objectives:

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

Achievements in 2012/2013 included the following:

- The third year of the Research Lesson Study project with 30 schools was established along with a concurrent evaluation process.
- The eighth year of the Pramerica Spirit of Community Award Scheme was completed.
- Work has continued on developing the Council's approach to professional accountability and regulation with a view to informing new legislation in 2013.

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

Associated with this goal are the following objectives:

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

Achievements in 2012/2013 includes following:

- The Operational Plan 2012/13 was developed and approved by Council. The twelve month output report was completed.
- The Annual Report & Accounts for 2011/2012 were finalised and certified by the Comptroller and Auditor General (C&AG) on 13th December 2013.
- Development of the 2012-2013 Draft Annual Report.
- A new 3 year 2013/16 Corporate Plan and a one year Business Plan for 2013/14 was developed and approved by Council.
- Appropriate Financial and Management Reports were produced for Senior Management Team and Council meetings throughout the year.
- A comprehensive internal and external audit programme was established and successfully delivered.
- Council and Committee meetings took place as agreed with Council;

- Appropriate support was delivered to Council and Committee by Officers.
- A number of staff policies were developed, reviewed, amended and approved by the GP&F Committee.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
MANAGEMENT COMMENTARY
THE YEAR ENDED 31 MARCH 2013

PERSONAL DATA RELATED INCIDENTS

There were no personal data related incidents during the year.

MANAGING ATTENDANCE

Absence management continues to be a key objective in order to reduce the level of sick absence within GTCNI. Excluding long term sickness, an average of 3.7 days (2011/2012: 7.4 days) were lost through sickness absence during 2012/2013. The Council is committed to reduce absence levels and to ensure that the management of absenteeism is an integral part of a line managers remit.

SUSTAINABILITY

A Waste Minimisation and Recycling Action Plan has been developed to progress and implement the recommendations identified by an audit of the Council's offices and working practices, as part of the Council's Waste Minimisation and Recycling Policy. This action plan has continued to be implemented in 2012/2013.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2013

REMUNERATION POLICY

The remuneration of all Council staff, except for the Registrar, is determined by the National Joint Council for local authorities and other authorities of equivalent status. The National Joint Council's principal role is to reach agreement, based on shared values, on a national scheme of pay and conditions for local application throughout the UK.

The National Joint Council's guiding principles are to support and encourage:

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

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

Terms and Conditions of Service

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

CHAIRPERSON'S EMOLUMENTS:

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2013

SENIOR MANAGEMENT REMUNERATION (Audited)

Officials	2012 – 13				2011 – 12			
	Salary including performance pay £'000	Performance related pay £'000	Performance related bonus £'000	Benefits in kind (to nearest £100)	Salary including performance pay £'000	Performance related pay £'000	Performance related bonus £'000	Benefits in kind (to nearest £100)
E McArdle Registrar (retired on 31 st August 2011)	-	-	-	-	*110-115	-	*5-10	£100
B Ball Planning and Corporate Services Manager (2010-2011, up to 31 st August 2011)	-	-	-	-	**20-25 (50-55 full year equivalent)	-	-	-
Acting Registrar (from 1 st September 2011, resigned 31 st July 2012)	**20-25 (65-70 full year equivalent)	-	-	-	**35-40 (65-70 full year equivalent)	-	-	£100
G Devlin Senior Education Officer	50-55	-	-	£100	50-55	-	-	£100
C Gallagher Registrar (appointed 1 st October 2012)	30-35 (65-70 full year equivalent)	-	-	-	-	-	-	-
J Campbell Acting Planning and Corporate Services Manager (from 2 nd January 2013)	10-15 (45-50 full year equivalent)	-	-	£100				
Band of highest paid director's total remuneration	65-70				65-70			
Median total remuneration	24,646				24,646			
Ratio	2.74				2.74			

*Emoluments to the Registrar in 2011/2012 consist of £35k-£40k gross salary from April 2011 to date of retirement (full year equivalent £80k-£85k), and £70k-£75k retrospective pay awards from April 2006 to 31st March 2011.

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2013

SALARY

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

BENEFITS IN KIND

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

BONUSES

The remuneration of the 1st Registrar was based on a performance related pay scheme. The 1st Registrar's annual pay award was determined by the Remuneration Committee of the Council, in line with the Council's Performance Related Pay Scheme, and approved by the Department of Education. The performance related bonuses reported in 2011/2012 relate to performance payments approved by the Department of Education from 2006 to 2011. There were no performance related payments paid or due in respect of 2011/2012 or 2012/2013

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

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

PENSIONS OF SENIOR MANAGEMENT (Audited)

	Accrued pension at age 60 as at 31/03/13 and related lump sum	Real increase in pension at age 60	CETV at 31/03/13	CETV at 31/03/12	Real Increase In CETV
	£000s	£000s	£000s	£000s	£000s
B Ball Acting Registrar (resigned 31 st July 2012)	25 - 30 plus lump sum of 65 - 70	2.5 - 5	516	449	63
C Gallagher Registrar (appointed 1 st October 2012)	0 - 5 plus lump sum of nil	0 - 2.5	2	-	2
G Devlin Senior Education Officer	20 - 25 plus lump sum of 55- 60	0 - 2.5	492	449	33
J Campbell Acting Planning and Corporate Services Manager (appointed 2 nd January 2013)	0 - 5 plus lump sum of nil	0 - 2.5	11	9	2

PENSIONS

The Council is a member of the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) Pension scheme. The Chairman is not a member of the NILGOSC scheme. The NILGOSC scheme is a statutory scheme that benefits on a 'final salary' basis at a normal retirement age of 65. Prior to 1st April 2009 benefits accrued at the rate of 1/80th of their pensionable salary for each year of service. In addition a lump sum equivalent to 3/80ths of pensionable salary for each year of service, prior to 1st April 2009, is payable on retirement. From 1st April 2009 the scheme changed and benefits from this date accrue at the rate of 1/60th of pensionable salary for each year of service.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
REMUNERATION REPORT FOR THE
THE YEAR ENDED 31 MARCH 2013

The Scheme is funded by contributions made by both employees and employers who have been admitted to the Scheme. Employee contribution rates depend on their pensionable remuneration but will be between 5.5% and 7.5%, while employer contribution rates are determined by the Scheme's actuary every three years.

From April 2011 pensions payable are increased annually in line with changes in the Consumer Price Index (CPI). Prior to 2011, pensions were increased in line with changes in Retail Price Index (RPI)

CASH EQUIVALENT TRANSFER VALUES

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

A CETV is a payment made by a pension scheme, an arrangement to secure pension benefits in another pension scheme, or an arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Northern Ireland Local Government Pension Scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance within the guidelines and framework described by the Institute and Faculty of Actuaries and in accordance with guidance used by the Civil Service in Employer Pension Notice EPN 12/2012.

REAL INCREASE IN CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employer (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

COMPENSATION FOR LOSS OF OFFICE

No awards or compensation payments have been made to former Senior Managers during 2012/2013.

ILL-HEALTH RETIREMENT

No individuals retired early on ill-health grounds (2011/2012: nil).

THIRD PARTIES

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



Mr Ivan Arbuthnot
Chairperson of GTCNI



Dr Carmel Gallagher
Registrar &
Chief Executive Officer

Date: 03/02/2014

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF THE COUNCIL'S AND REGISTRAR'S RESPONSIBILITIES
THE YEAR ENDED 31 MARCH 2013

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

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

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



Dr Carmel Gallagher
Registrar &
Chief Executive Officer

Date: 03/02/2014

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
GOVERNANCE STATEMENT
YEAR ENDED 31 MARCH 2013

1. Scope of responsibility

The General Teaching Council Northern Ireland (GTCNI) is the professional and regulatory body for teachers in Northern Ireland, funded entirely by teachers' annual professional registration fees.

As Registrar, I am responsible for the effective leadership and management of the organisation, its staff, its resources and its good governance. As Accounting Officer since 1st October 2012, my role is to ensure that effective systems of internal control are in place and are adhered to, and that the Council complies with all relevant legislation and codes. This governance statement outlines how this responsibility has been discharged during the 2012-13 financial year to support the achievement of the Council's corporate and business objectives and policies, in accordance with the responsibilities assigned to me in 'Managing Public Money (Northern Ireland)' and the principles of 'the Corporate Governance Code' DAO (DFP) 18/05, in so far as they relate. This statement seeks to provide assurance to the Council and to the teaching profession in Northern Ireland on the prudent management of expenditure incurred on their behalf.

2. The governance framework

GTCNI's governance framework comprises the systems and processes, culture and values that underpin and regulate the Council's work. The framework guides how the Council defines its expectations, makes its decisions, empowers management, verifies performance and accounts for the prudent management of its resources. The governance framework is formalised through the Council's Standing Orders which set out how the Council and Committees function. The framework enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services on behalf of the teaching profession.

2.1 Key elements of the Council's Governance Arrangements

Council and Committee framework

Governance is overseen by a Council of 33 members, 29 of whom are nominated or elected for a term of four years, with 4 members appointed by the Department of Education. During 2012-2013 the Department undertook a recruitment exercise to appoint its four representatives. One departmental appointed post remained vacant at 31st March 2013.

The Chairman is elected by the Council and each member of Council is appointed to sit on one of four Committees (either: The Audit and Risk Management Committee; The General Purposes and Finance Committee; The Policy and Professional Education Committee; or The Registration and Regulation Committee). Policy and business approval powers in each area of work are delegated to these Committees, which report to the Council. Terms of Reference set out how the Council and Committees operate and these are reviewed annually. The Chairperson of each Committee is elected by its members every 2 years. The Council expects the highest standards of conduct and personal behaviour from its members and staff; and promotes and maintains high standards of conduct. These standards are defined and communicated through codes of conduct, protocols and other documents.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
GOVERNANCE STATEMENT
YEAR ENDED 31 MARCH 2012

Membership and attendance at Council and Committees held during 2012-13 is detailed in the table below:

Member	Council attendance (total possible in brackets)	Sub- Committee attendance (total possible in brackets)			
		Audit and Risk Management Committee	General Purposes and Finance Committee	Policy and Professional Education Committee	Registration and Regulation Committee
G Agnew	2(3)	2(2)	3(3)		
A Andrews	1(3)			2(2)	
I Arbuthnot	3(3)	4(4)	3(3)	2(2)	2(2)
R Barton	1(3)		2(3)		
S Beattie	2(3)			2(2)	
D Canning	2(3)		2(3)		
B Carlin	3(3)				2(2)
J Colgan	3(3)			2(2)	
J Cornyn	2(3)				1(2)
S Crea	0(3)		1(3)		
C Cumper	1(3)			1(2)	
A Curry	1(3)			1(2)	
C Davis	2(3)			1(2)	
J Devlin	3(3)			1(2)	
F Donnelly	3(3)			1(2)	
S E Douglas	3(3)				2(2)
G Dunlop	2(3)		1(3)		
T Graham	3(3)	4(4)	2(3)	2(2)	2(2)
D Hardy	0(3)				0(2)
B Jess	3(3)			2(2)	
S Lambe	3(3)			1(2)	

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
GOVERNANCE STATEMENT
YEAR ENDED 31 MARCH 2013

Membership and attendance at Council and Committees held during 2012-13 cont...

M Leonard	1(3)			2(2)	
C McCay	2(3)			1(2)	
S McKee	3(3)				1(2)
E McNeice	2(3)			1(2)	
D Mules	3(3)	4(4)		2(2)	
B Mulholland	0(0)	1(1)			
E O'Neill	1(3)		1(3)		
J Pollock	3(3)	3(4)			2(2)
R Rainey	2(3)	3(4)			
G Scott	2(3)	2(4)	2(3)		
I Simons	2(3)			1(2)	

2.2 The system of internal control

Supporting the governance framework is a series of procedures and policies which make up the Council's system of internal control. These procedures and policies are designed to facilitate effective, efficient and transparent business management and to identify, prioritise evaluate and mitigate risks to the achievement of the Council's corporate and operational objectives. It is recognised that the system of internal control and the risk management strategy cannot eliminate all risk, given that some are outside the Council's direct control. It can only provide reasonable assurance that the organisations aims and objectives will be achieved.

The Council, through its Committees, its Registrar and its Senior Management Team, has developed a vision for GTCNI, which is published in its Corporate Plan and realised through its Annual Business Plan and associated budget, which flows from the Corporate Plan. The Council is responsible for approving the annual budget and monitoring its operation. Progress with specific aspects of the business plan is monitored through regular management reports and papers to Committees. Progress is formally reviewed bi-annually and updated in light of performance against priorities and changing requirements.

The Council's Risk Management Strategy identifies and assists the management of the risks that threaten the achievement of the Council's aims and objectives. The Council also has a number of staff policies which includes a whistle-blowing policy, which encourages staff to report any instances of suspected unlawful conduct, financial malpractice, or other actions that might compromise, in any way, the Council's reputation and integrity

The General Purposes and Finance (GP&F) Committee has oversight of the financial reporting process and monitors the Council's financial performance to minimise the Council's exposure to financial risk.

The Audit and Risk (ARM) Committee is responsible for monitoring the effective development and operation of corporate governance in the Council. It provides independent assurance of the adequacy of the Council's governance arrangements, including the risk management framework and the associated controls. Review of the corporate risk register is a standing item on the ARM Committee agenda.

The responsibility for maintaining and reviewing the systems of internal control rests with the Council, but it takes significant assurance from the work of Internal Audit. The Head of Internal Audit is represented at all ARM Committees

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
GOVERNANCE STATEMENT
YEAR ENDED 31 MARCH 2013

and reports regularly to the Registrar throughout the year.

The Acting Planning and Corporate Services Manager has the main responsibility for management of the Council's finances and is a key member of the Senior Management Team. She provides and follows detailed finance procedures set out in the Council's Finance Manual and determines the budget preparation and financial monitoring process. (Between July 2012 and January 2013 this senior post was vacant and other members of the Senior Management Team were delegated to undertake specific responsibilities. The post was filled on a temporary basis on 2nd January 2013).

2.3 Range and quality of data used by the Council

The Council relies on a range of data to inform its deliberations, including:

- Financial information (including monthly management reports) prepared from internal finance systems which comply with the Council's Finance Manual and are subject to rigorous internal controls and internal and external scrutiny;
- Regular reports from internal audit activity and summarised in the Audit Annual Assurance Report;
- Statistical information from the Council's registration data base, which is updated constantly; and
- Policy advice derived from research, surveys and consultation with stakeholders.

The Council considers that it can rely on the quality and veracity of its data due to the rigour of the processes and the various checks and controls that are applied.

3. Ministerial Directions

During 2012/2013 no Ministerial Directions were sought or given.

4. Review of effectiveness

The Council has responsibility for conducting an annual review of the effectiveness of its governance framework including the system of internal control. The processes that were applied in 2012-13 to maintain, review and evaluate the effectiveness of the governance framework included the following mechanisms:

- Monthly internal senior management team meetings, including on-going monitoring of financial and management information and risk management processes;
- Termly review of financial and management information by the General Purposes and Finance (GP&F) Committee;
- Termly review of performance, risks and progress on implementation of recommendations arising from audit by the Audit and Risk Management (ARM) Committee;
- Internal audit activity summarised in the Internal Audit Annual Assurance Report;
- Comments, reports and recommendations made by the external auditors;
- A review of effectiveness undertaken by the Audit and Risk Management Committee; and
- A review of effectiveness, undertaken by the Council.

Insights from all of these processes and surveys inform this statement on the overall adequacy of the Council's internal control framework.

The Internal Audit Annual Assurance Report provides a formal annual opinion to the Council on the adequacy, reliability and effectiveness of the system of risk management, control and governance together with details of any significant issues particularly relevant to the preparation of the annual Governance Statement. During 2012/2013 the ARM Committee reviewed a series of reports from both internal and external auditors, including a report on the internal audit assurance in relation to Risk Management. This review received a satisfactory assurance rating.

In the overall opinion of internal audit, the systems of risk management, control and governance for the year ended 31st March 2013 were adequate and operated effectively, providing satisfactory assurance in relation to the effective and

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
GOVERNANCE STATEMENT
YEAR ENDED 31 MARCH 2013

efficient achievement of the Council's objectives. One significant issue was identified in relation to the procurement and contract management of registration database related contracts, which has been highlighted further below.

The review of the Council's effectiveness indicated a high level of satisfaction with the Council governance arrangements and systems of internal control. However, concerns over relations with the Council's sponsor Department and Council induction and training were identified as areas for improvement. An action plan has been developed to address these issues during 2013/2014.

The Council manages the information it holds in accordance with current legislation including the Data Protection Act. The Council had no data losses reported during the year ended 31st March 2013.

4.1 Significant governance issues

The following significant governance issues arose during 2012/2013, some of which were a direct consequence of the classification of the Council as a 'State Government Entity' by the Office of National Statistics, and its subsequent classification as an executive Non Departmental Public Body (NDPB) by the Department of Finance and Personnel (DFP) and the Department of Education (DE).

a: Registration Procurement and Contract Management

An internal audit review of procurement and contract management arrangements within the area of Registration was carried out in December 2012. The report provided limited assurance regarding the effective and efficient achievement of the Council's objectives in relation to Registration procurement and contract management. This risk has been escalated to the Councils' Corporate Risk Register and substantial progress has been made in addressing the recommendations contained in the report.

b: Financial Delegation

On 23 March 2012, the Council received a draft Management Statement and Financial Memorandum (MSFM) from the Department of Education. Between March and June 2012 the Council entered into negotiations with DE regarding the terms of the MSFM. At its meeting of 10th June, the Council took a unanimous decision to reject the terms of the MSFM entirely.

Following my appointment as Registrar and meetings with the Minister and DE officials, the Council agreed to pursue the development of an appropriate and proportionate MSFM. Discussions and correspondence between October and December 2012 led to agreement on a revised Management Statement. However, levels of delegated financial authority within the Financial Memorandum had not been agreed during 2012/2013.

The Council has continued to uphold its case for enhanced delegation within the Financial Memorandum on the premise that: 'authority should be delegated to the point where decisions can be taken most efficiently' (DAO (DFP) 06/12). This would substantially reduce the range and volume of business cases requiring DE approval and the associated delays. The associated risks have been identified on the Councils' Corporate Risk Register. (An MSFM has been subsequently agreed and signed in July 2013).

c: Financial Accountability

Prior to the imposition of NDPB status in March 2012 the Council, as normal, approved its budget and Operational Plan for 2012/2013. At the beginning of July 2012, the Department issued (to the then Acting Registrar) a budget and business plan for 2012/2013. This was rejected by the Council on the grounds that an Operational Plan and budget had already been agreed for the year. In the absence of an agreed budget and an agreed MSFM throughout 2012/2013 the Council has continued to control financial risks in accordance with its Finance Manual, while taking account of the requirements of the draft MSFM.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
GOVERNANCE STATEMENT
YEAR ENDED 31 MARCH 2013

d: Procurement

As a result of its designation as a NDPB the Council is required to use a Centre of Procurement expertise (CoPE) to carry out all procurement activity on its behalf. The Council was included on the Service Level Agreement between DE and the Central Procurement Directorate (CPD) in July 2012, but experienced difficulty until November 2012 in securing CPD engagement. Since November the Council has been working effectively with this centre.

5. Registrar's Assurance Statement

As designated Accounting Officer, on the basis of the review detailed above, I am adequately assured of the effectiveness of the Council's systems of internal control. However, lack of agreement on the delegation of financial authority 'to the point where decisions can be taken most efficiently' (DAO (DFP) 06/12) has impeded business efficiency. The Council continues to hold the view that the NDPB designation is inappropriate, given that the Council operated outside this framework for the previous decade and the majority group on the governing Council (29 out of 32 current members) are teachers who have been nominated or elected by their peers to govern the management of their own professional body financed entirely by their own contributions.



Dr Carmel Gallagher
Registrar &
Chief Executive Officer

Date: 03/02/2014

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

I certify that I have audited the financial statements of the General Teaching Council for Northern Ireland for the year ended 31 March 2013 under the Education (Northern Ireland) 1998. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Council, Registrar and auditor

As explained more fully in the Statement of the Council's and Registrar's Responsibilities, the Council and Registrar are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to examine and certify the financial statements in accordance with the Education (Northern Ireland) 1998. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Financial Reporting Council's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the General Teaching Council for Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the General Teach Council for Northern Ireland; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Report of the Council Members to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income 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.

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.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the General Teaching Council for Northern Ireland's affairs as at 31 March 2013 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Education (Northern Ireland) Order 1998 and Department of Education directions issued thereunder.

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

Opinion on other matters

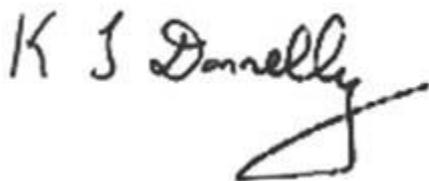
In my opinion:

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

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance and Personnel's guidance.



KJ Donnelly

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

Belfast

BT7 1EU

7 February 2014

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR
THE YEAR ENDED 31 MARCH 2013

	Notes	2012/13	2011/12
		£	£
<u>EXPENDITURE</u>			
Staff Costs	2	575,092	560,909
Depreciation	7	7,024	25,055
Other expenditure	4	558,624	678,855
Total expenditure		(1,140,740)	(1,264,819)
<u>INCOME</u>			
Income from activities	5	1,187,950	1,217,637
Other Income		-	-
Total income		1,187,950	1,217,637
Net Income/(Expenditure)		47,210	(47,182)
Interest Receivable	6	20,442	23,993
Net Income/(Expenditure) after Interest		67,652	(23,189)
Net Return on Pension Finance	2.3	17,000	35,000
Net Income after Financing		84,652	11,811
Credit in respect of notional costs		7,000	7,000
Net Income after financing transferred to Net Expenditure Reserve		91,652	18,811
Other Comprehensive Expenditure			
Actuarial gain/(loss) in respect of pension liability		24,000	(152,000)
Total Comprehensive Income/(Expenditure) for the year ended 31 March 2013		115,652	(133,189)

The notes on pages 31 to 42 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2013

	Notes	2013 £	2012 £
NON-CURRENT ASSETS			
Property, plant and equipment	7	5,290	12,314
<i>Total non-current assets</i>		<u>5,290</u>	<u>12,314</u>
CURRENT ASSETS			
Trade and other receivables	9	57,853	56,182
Cash and cash equivalents	10	1,279,996	1,177,832
Total current assets		<u>1,337,849</u>	<u>1,234,014</u>
TOTAL ASSETS		1,343,139	1,246,328
CURRENT LIABILITIES			
Trade and other payables	11	(111,749)	(99,590)
<i>Total current liabilities</i>		<u>(111,749)</u>	<u>(99,590)</u>
Non-current assets plus/less net current assets/liabilities		1,231,390	1,146,738
NON-CURRENT LIABILITES			
Pension (Liability)	2.3	(61,000)	(92,000)
<i>Total non-current liabilities</i>		<u>(61,000)</u>	<u>(92,000)</u>
ASSETS LESS LIABILITIES		<u>1,170,390</u>	<u>1,054,738</u>
TAXPAYERS' EQUITY			
Net expenditure reserve		<u>1,170,390</u>	<u>1,054,738</u>
		<u>1,170,390</u>	<u>1,054,738</u>

The financial statements were approved on 3rd February 2014 on behalf of the Council by:



.....
Mr Ivan Arbuthnot

Chairperson of GTCNI



.....
Dr Carmel Gallagher

**Registrar &
Chief Executive Officer**

The notes on pages 31 to 42 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF CASH FLOWS FOR
THE YEAR ENDED 31 MARCH 2013

	Notes	2012/13	2011/12
		£	£
CASH FLOWS FROM OPERATING ACTIVITIES			
Net surplus after interest		91,652	18,811
(Increase)/Decrease in trade and other receivables		(1,671)	15,478
Increase/(Decrease) in trade payables		12,159	(91,845)
Depreciation charges	7	7,024	25,055
Actuarial (gain)/loss on pension scheme	2	24,000	(152,000)
Pension scheme movement	2	(31,000)	111,000
Net cash inflow/(outflow) from operating activities		102,164	(73,501)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	7	-	(17,035)
Net cash (outflow) from investing activities		-	(17,035)
CASH FLOWS FROM FINANCING ACTIVITIES			
Grant-in-aid		-	75,000
Net financing		-	75,000
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS IN THE PERIOD	10	102,164	(15,536)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	10	1,177,832	1,193,368
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	10	1,279,996	1,177,832

The notes on pages 31 to 42 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
STATEMENT OF CHANGES IN TAXPAYERS' EQUITY
FOR THE YEAR ENDED 31 MARCH 2013

	NET EXPENDITURE RESERVE	TOTAL RESERVES
	£	£
Balance at 31 March 2011	1,112,927	1,112,927
Changes in Taxpayers Equity 2011-12		
Actuarial gain/ (loss) on the pension scheme	(152,000)	(152,000)
Comprehensive Income for 2011-12	18,811	18,811
Grant-in-aid	75,000	75,000
Balance at 31 March 2012	1,054,738	1,054,738
Changes in Taxpayers Equity 2012-13		
Actuarial gain/ (loss) on the pension scheme	24,000	24,000
Comprehensive Income for 2012-13	91,652	91,652
Grant-in-aid	-	-
Balance at 31 March 2013	1,170,390	1,170,390

The notes on pages 31 to 42 form part of these financial statements and should be read in conjunction therewith.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2012/2013 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel (DFP). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

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

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

1.1 Accounting Convention

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

1.2 Registration Fee Income

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

1.3 Grant-in-Aid

Funding is received from the Department of Education in respect of the Approval of Qualifications function and has been credited to the Net Expenditure Reserve. The grant-in-aid is recognised in the financial period in which the cash is received. There was no grant-in-aid received in the financial year 2012/2013.

1.4 Continuing Professional Development (CPD) Expenditure

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

1.5 Pensions

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

Further information is contained at note 2.3 below.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND

**NOTES TO THE COUNCIL'S ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

1.6 Property, plant and equipment

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

1.7 Intangible assets

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

1.8 Depreciation

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

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

1.9 Inventory

The Council holds inventory of publications. These have no net realisable value and as a result all related expenditure during the year is charged to the net expenditure account.

1.10 Leasing

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

1.11 Value added tax

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

1.12 Corporation Tax

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

1.13 Staff costs

Under the requirements of IAS 19: Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave and flexi time as at the year end. The cost of untaken leave has been determined by reviewing data from leave records and the cost of untaken flexi leave has been determined by reviewing data from flexi records.

1.14 Accounting Estimates

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

In accordance with IAS 8, GTCNI reviewed the standards, interpretations and amendments to published standards that became effective during 2012/2013 and which are relevant to its operations. GTCNI anticipates that the adoption of these standards will have no material impact on its financial position or results of operations.

1.15 Financial Instruments

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

Cash and cash equivalents

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

Trade and other receivables

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

Trade and other payables

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

1.16 Operating segments

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

2. Staff numbers and related costs

2.1 Total staff costs

	2012/13			2011/12
	£			£
	Total	Permanently employed staff	Others	Total
Salaries & Wages	464,494	437,803	26,691	458,735
Social Security Costs	30,347	28,876	1,471	35,494
Pension Costs	80,251	77,216	3,035	66,680
Total	575,092	543,895	31,197	560,909
	=====	=====	=====	=====

The increase in staff costs from 2011/2012 to 2012/2013 is mainly due to the adjustments required in respect of pension costs as outlined in note 2.3.

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

2.2 Average Number of Persons Employed

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

	Total	2012/13		2011/12
		Permanently employed staff	Others	Total
Directly employed	15	13	2	14
Other	-	-	-	-
Staff engaged on capital projects	-	-	-	-
Total	15	13	2	14
	=====	=====	=====	=====

2.3 Pension Commitments

The Council is a member of the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) Pension scheme. The NILGOSC scheme is a statutory scheme that benefits on a 'final salary' basis at a normal retirement age of 65. Prior to 1st April 2009 benefits accrued at the rate of 1/80th of their pensionable salary for each year of service. In addition a lump sum equivalent to 3/80ths of pensionable salary for each year of service, prior to 1st April 2009, is payable on retirement. From 1st April 2009 the scheme changed and benefits from this date accrue at the rate of 1/60th of pensionable salary for each year of service.

The Scheme is funded by contributions made by both employees and employers who have been admitted to the Scheme. Employee contribution rates depend on their pensionable remuneration but will be between 5.5% and 7.5%, while employer contribution rates are determined by the Scheme's actuary every three years. The employer contribution rate during 2012-2013 was 19%.

In accordance with IAS19, the Council accounts for employer pension contributions as a defined benefit scheme. Under IAS19 the Council is required to account for its share of assets and liabilities in the scheme.

The last formal actuarial valuation was carried out as at 31st March 2010, with the next formal valuation due at 31st March 2013.

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

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

The latest actuarial valuation of the scheme was carried out at 31 March 2013; the liability and cost calculations are as follows:

Assumptions as at:

	As at 31 March 2013	As at 31 March 2012
Price inflation	2.8%	2.5%
Salary Increase Rate	5.2%	4.8%
Discount Rate	4.5%	4.8%
Expected Return on Assets	6.9%	5.7%

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

Assets (employer)	Long term return at 31/03/13 % pa	Assets at 31/03/13 £'000	Long term return at 31/03/12 % pa	Assets at 31/03/12 £'000
Equities	7.8%	2,084	6.2%	1,781
Bonds	3.8%	312	4.1%	337
Property	7.3%	211	4.4%	192
Cash	0.9%	129	3.5%	96

Net pension asset at	31/03/13 £'000	31/03/12 £'000
Estimated employer assets	2,736	2,406
Present value of scheme liabilities	(2,797)	(2,498)
Net pension (liability) / asset	<u>(61)</u>	<u>(92)</u>

Analysis of amount charged to the Statement of Comprehensive Net Expenditure

	2013 £'000	2012 £'000
Operating charge		
Current Service Cost	79	82
Past Service Cost	-	-
Other finance costs		
Expected Return on Employer Assets	(135)	(166)
Interest Cost	118	131
Net return	<u>(17)</u>	<u>(35)</u>
Net revenue account cost	<u>62</u>	<u>47</u>

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

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

	2013	2012	2011	2010	2009
	£'000	£'000	£'000	£'000	£'000
Actuarial return less expected return on scheme assets	24	(152)	774	(626)	(378)
Actuarial (loss)/gain recognised in the SoCNE	24	(152)	774	(626)	(378)

Movement in surplus/(deficit) during the year

	2013	2012
	£'000	£'000
Surplus / (deficit) at the beginning of the year	(92)	19
Movement in the year:		
Current service cost	(79)	(82)
Past Service Cost	-	-
Employer contributions	69	88
Net return on assets	17	35
Actuarial (loss) gain	24	(152)
Surplus/ (deficit) at the end of the year	(61)	(92)

2.4 Reporting of Compensation scheme – exit package

There was no compensation or exit package paid during the financial year. (2011/2012: Nil)

3. Chairperson's Remuneration

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

	2012/13	2011/12
	£	£
Mr Ivan Arbutnot	10,000	10,000
	10,000	10,000
	=====	=====

4. Other expenditure

	2012/13	2011/12
	£	£
Registration/Direct Programme Costs		
Database support and maintenance	24,071	25,991
Database Licences	8,772	7,619
Database enhancements	7,169	13,089
	40,012	46,699
	=====	=====

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

4. Other expenditure (continued)

	2012/13	2011/12
	£	£
Continuing Professional Development (CPD) Costs		
CPD Bursary Payments	11,638	49,354
Research – Lesson Studies	32,035	49,169
Research – AARTS Repository	5,548	4,710
Research – Teacher Fellowships	87,586	-
Research – General	5,219	35,395
	<u>142,026</u>	<u>138,628</u>
	=====	=====

Other Operating Costs – Recurrent Budget

	2012/13	2011/12
	£	£
Rent and rates	90,519	89,965
Service charge and utilities	48,166	47,250
Postage	37,091	51,949
Professional and consultancy fees	31,850	48,126
Printing and stationery	31,525	61,658
Computer costs	25,058	44,965
Training and recruitment	21,161	21,648
PR, advertising & outreach activities	15,428	42,342
Maintenance services	13,062	11,138
Substitution costs	8,415	15,840
Travel and subsistence – Staff	8,413	8,825
Legal fees	8,186	7,461
Hospitality and venue hire	7,841	10,313
Insurances	6,380	7,201
Subscriptions	5,432	4,590
Travel and subsistence - Council	5,260	6,833
Miscellaneous expenses	2,210	2,931
Bank charges	1,865	2,057
Books & newspapers	1,724	1,436
	<u>369,586</u>	<u>486,528</u>
	=====	=====

Non cash items

	2012/13	2011/12
	£	£
Notional audit fee	7,000	7,000
	<u>7,000</u>	<u>7,000</u>
	=====	=====

Total	<u>558,624</u>	<u>678,855</u>
	=====	=====

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

5. Income

	2012/13 £	2011/12 £
Registration fees	1,187,950	1,217,637
Other income	-	-
Total	1,187,950	1,217,637

6. Interest receivable

	2012/13 £	2011/12 £
Bank interest receivable	20,442	23,993

7. Property, plant and equipment

7.1 2012/13

	Office Equipment £	Computer Equipment £	Furniture & Fittings £	Total £
Cost or valuation				
As at 1 April 2012	72,494	46,791	50,217	169,502
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2013	72,494	46,791	50,217	169,502
Depreciation				
As at 1 April 2012	72,494	35,496	49,198	157,188
Charge for period	-	6,005	1,019	7,024
Disposals	-	-	-	-
As at 31 March 2013	72,494	41,501	50,217	164,212
Net Book Value				
As at 31 March 2013	-	5,290	-	5,290
As at 31 March 2012	-	11,295	1,019	12,314
Purchased	-	5,290	-	5,290
Donated	-	-	-	-
Total at 31 March 2013	-	5,290	-	5,290

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

7.2 2011/12

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

The Council holds no third party assets.

8. Financial instruments

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

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

9. Trade receivables and other current assets

	2012/13	2011/12
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	31,252	51,151
Other receivables	26,601	5,031
Total	57,853	56,182
	=====	=====
Amounts falling due after more than one year:		
Prepayments and accrued income	-	-
Other receivables	-	-
Total	-	-
	=====	=====
Analysis of trade receivables and other current assets		
Central Government Bodies	26,601	-
Local Authorities	-	-
NHS Trusts	-	-
Public Corporations	-	-
Intra Government Balances	-	-
Bodies External to Government	31,252	56,182
Total	57,853	56,182
	=====	=====

10. Cash and cash equivalents

	2012/13	2011/11
	£	£
Balance at 1 April 2012	1,177,832	1,193,368
Net change in cash and cash equivalent balances	<u>102,164</u>	<u>(15,536)</u>
Balance at 31 March 2013	1,279,996	1,177,832
	=====	=====
The following balance at 31 March 2013 was held at commercial banks and cash in hand	1,279,996	1,177,832
	=====	=====

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

11. Trade payables and other current liabilities

	2012/13	2011/12
	£	£
Amounts falling due within one year:		
Trade payables	32,150	33,391
Other payables	974	6
Accruals and deferred income	57,811	38,815
Other taxation and Social Security: HMRC	20,814	27,378
	<u>111,749</u>	<u>99,590</u>
	=====	=====

Amounts falling due after more than one year:

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

Analysis of trade payables and other current liabilities

	2012/13	2011/12
	£	£
Central Government Bodies	21,485	27,378
Local Authorities	-	-
NHS Trusts	-	-
Public Corporations	-	-
Intra Government Balances	<u>21,485</u>	<u>27,378</u>
Bodies External to Government	90,264	72,212
Total	<u>111,749</u>	<u>99,590</u>
	=====	=====

12. Commitments under Leases

12.1 Operating Leases

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

	2012/13	2011/12
	£	£
Obligations under operating leases comprises		
Buildings		
Not later than one year	62,316	62,316
Later than one year and not later than five years	150,597	212,913
Later than five years	-	-

GENERAL TEACHING COUNCIL FOR NORTHERN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

13. Other financial commitments

GTCNI has entered into non-cancellable contracts (which are not leases or PFI contracts), for the payment of Continuous Professional Development (CPD) bursaries. The payments to which GTCNI is committed during 2012/2013, analysed by the period during which the commitment expires are as follows.

	2012/13	2011/12
	£	£
Not later than one year	3,000	13,723

14. Capital Commitments

There were no capital commitments at 31 March 2013 for which contracts had been entered into or authorised by the Council.

15. Contingent Liabilities disclosed under IAS 37

There are no contingent liabilities

16. Related party transactions

During the year the GTCNI had a significant number of material transactions with schools in Northern Ireland for which DE is regarded as the parent.

The Council commenced Pilot 3 of its Research Lesson Study (RLS) Project to schools in Northern Ireland. Schools that have been awarded funding to take part in the project during the financial year where that school employs either a teacher or head teacher who is also a member of Council are regarded as related parties.

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

Name of School	Total amount of RLS funding awarded (£)
Tor Bank Special School	£3,000
Dromore Nursery	£3,000

The Council commenced a Teacher Fellowship Programme to teachers in Northern Ireland. Schools that have been awarded funding to release the teacher taking part in the project during the financial year where that teacher is also a member of Council are regarded as related parties.

Name of Teacher/School	Total amount of Fellowship funding awarded (£)
Ian Simmons/ Wellington College	£14,341

17. Losses and Special Payments

There were no losses or special payments during the year.

18. Events after the reporting period

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

The Registrar authorised these financial statements for issue on 7th February 2014.