



**The Annual Report and Accounts  
of the Northern Ireland Practice and Education Council (NIPEC)**

**1 APRIL 2020 to 31 MARCH 2021**





**The Northern Ireland Practice and Education Council  
for Nursing and Midwifery Annual Report and Accounts**  
For the year ended 31 March 2021

The Accounting Officer authorised these  
financial statements for issue

on

9 July 2021

Laid before the Northern Ireland Assembly  
under Paragraph 12(4) of the Schedule to the Health and Personal Social Services Act  
(Northern Ireland) 2002 by the Comptroller and Auditor General for Northern Ireland  
on

26 July 2021

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**The Annual Report and Accounts  
Of the Northern Ireland Practice and Education  
Council (NIPEC)**

1 April 2020 to 31 March 2021

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# The Performance Report

## Overview

Welcome to the Annual Report and Accounts 2020-21 for NIPEC.

The format and content of the Annual Report and Accounts this year has been drafted to reflect the requirements as laid out in the Financial Reporting Manual (FREM) which requires the document to be structured under the following:

- **Performance Report**
- **Accountability Report**
- **Financial Statements**

We are presenting the Annual Report for 2020-21 in the midst of challenging and difficult times for the Health and Social Care system with the Covid-19 global pandemic impacting on all organisations in 2020-21 and likely to continue to do so for the next business year and potentially beyond. The pandemic dramatically changed the landscape of the Health and Social Care (HSC) system in Northern Ireland as services were significantly reconfigured in order to respond to the pandemic challenge and reduce the risk of Covid-19 transmission.

In line with government policy and to control and prevent the spread of the Covid-19 virus, NIPEC offices were temporarily closed on the 16 March 2020 with restricted access to staff for the purposes of business continuity only. NIPEC quickly enabled all staff to work remotely from home within the first few weeks of the restrictions. Emergency response to Covid-19: Home Working Standard Operating Procedures were put in place to offer guidance to staff on processes to be adopted including home working, communication and cover arrangements across the Organisation. These were underpinned by a number of supporting documents including NIPEC's Business Continuity Plan and guidelines for data protection when working at home.

NIPEC remained committed throughout 2020-21 to support the practice, education, professional development and performance of nurses and midwives in Northern Ireland while they carried out their duties as safely and effectively as possible and adapted to the new working environment as a result of the pandemic. We have played an active role in supporting the Department of Health (DoH) in these challenging times and during the emergency response many of the objectives within NIPEC's draft Business Plan were paused to refocus the priorities of the organisation in support of the Department. This approach was fully supported by NIPEC Council and the Chief Nursing Officer.

More detail on objectives can be found in the Accountability Report on pages 18 – 28.

In June 2020, the Minister for Health published the ‘Strategic Framework for Rebuilding Health and Social Care Services’<sup>1</sup>. The Framework provided an analysis of the adverse impact of Covid-19 on the health care system since March 2020 and sets out the approach to rebuilding HSC services as quickly as possible while achieving the right balance between delivering Covid-19 and non-Covid-19 activity. The current governance and accountability arrangements in the Health and Social Care Framework Document (September 2011)<sup>2</sup> were temporarily changed and a new management board was created with responsibility for providing oversight and direction on the implementation of the Department of Health’s (DoH) ‘Strategic Framework for Rebuilding HSC Services’<sup>3</sup> for the next two years.

In response to this NIPEC developed and presented a Rebuild Plan to Council in September 2020. The document outlined an incremental approach to rebuild services whilst at the same time understanding the pressures on frontline services. Moving forward there will be new and emerging challenges across the HSC which will present difficulties engaging with stakeholders. The evolving needs of the HSC to respond to the needs of patients, carers and communities requires NIPEC to remain strategically focused and flexible in its approach to working in partnership with stakeholders in the coming months and years, and be able to support them to address emerging priorities.

The NI Assembly was restored on 11 January 2020, having been dissolved for just over three years. Although work commenced on the implementation of the priorities in the *New Decade, New Approach*<sup>3</sup> deal to strengthen public services and to tackle challenges in the economy, health, education and housing, the Coronavirus pandemic resulted in a sharp downturn in productivity across all sectors and a concomitant increase in poverty, hospital waiting lists and increased waiting times for cancer screenings and diagnoses.

NIPEC’s business will continue to be influenced by *New Decade, New Approach*<sup>4</sup> and a range of broader extant and emerging strategies and policies that drive reform and transformation of services. These include:

- *Quality 2020*<sup>5</sup>;
- *Making Life Better*<sup>6</sup>;
- *The Right Time, The Right Place*<sup>7</sup>;

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<sup>1</sup> Department of Health (2020) Rebuilding Health and Social Care Services – Strategic Framework. Available at: <https://www.health-ni.gov.uk/sites/default/files/publications/health/rebuilding-hsc.pdf>

<sup>2</sup> Department Of Health, Social Services And Public Safety (2011) The Health and Social Care Framework Document (The Framework Document). Available at: <https://www.health-ni.gov.uk/publications/dhssps-framework-document-september-2011>.

<sup>3</sup> Smith, J. and Coveney, S. (2020). *New decade, New Approach*. Available at: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/856998/2020-01-08\\_a\\_new\\_decade\\_a\\_new\\_approach.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/856998/2020-01-08_a_new_decade_a_new_approach.pdf)

<sup>4</sup> Smith, J. and Coveney, S. (2020). *New decade, New Approach*. Available at: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/856998/2020-01-08\\_a\\_new\\_decade\\_a\\_new\\_approach.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/856998/2020-01-08_a_new_decade_a_new_approach.pdf)

<sup>5</sup> Department of Health, Social Services and Public Safety (2011) *Quality 2020: A 10 Year Strategy to Protect and Improve Quality in Health and Social Care in Northern Ireland*. Available at: <https://www.health-ni.gov.uk/sites/default/files/publications/dhssps/q2020-strategy.pdf>

<sup>6</sup> Department of Health, Social Services and Public Safety (2014) *Making Life Better. A Whole System Strategic Framework for Public Health 2013 – 2023*. Available at: [https://www.health-ni.gov.uk/sites/default/files/publications/dhssps/making-life-better-strategic-framework-2013-2023\\_0.pdf](https://www.health-ni.gov.uk/sites/default/files/publications/dhssps/making-life-better-strategic-framework-2013-2023_0.pdf).

- *HSC Collective Leadership Strategy*<sup>8</sup>.
- *DoH Co-production guide*<sup>9</sup>

Throughout 2020-21 NIPEC Council has continued to oversee delivery of our objectives as set out in our corporate plan 2017-21. NIPEC continued to be agile and to adopt, often at short notice, new Covid-19 related objectives. Our revised Business Plan 2020-21 reflected the need to progress existing business objectives and when required, temporarily suspend certain programmes of work to commence new Covid-19 related objectives. Within this context the Chief Nursing Officer, DoH, advised that NIPEC should extend the extant Corporate Plan 2017-21 by one year, to 31 March 2022. We look forward to engaging with staff and partners across the HSC to develop our new Corporate Plan in 2021-22.

Specific examples of NIPEC's work can be found in the Accountability Report section, pages 18 – 28.

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<sup>7</sup> Donaldson, L. Rutter, P. & Henderson, N. (2014) *The Right Time, The Right Place*. Available at: [https://www.health-ni.gov.uk/sites/default/files/publications/dhssps/donaldsonreport270115\\_0.pdf](https://www.health-ni.gov.uk/sites/default/files/publications/dhssps/donaldsonreport270115_0.pdf).

<sup>8</sup> Department of Health (2017) *HSC Collective Leadership Strategy*. Available at: <https://www.health-ni.gov.uk/publications/hsc-collective-leadership-strategy>

<sup>9</sup> Department of Health (2018) *Co-Production Guide for Northern Ireland: Connecting and realising value through people*. Available at <https://www.health-ni.gov.uk/sites/default/files/publications/health/HSCB-Co-Production-Guide.pdf>.

## Performance Summary:

During 2020-21, NIPEC met its corporate responsibilities along with delivering against the strategic priorities and objectives presented in its Business Plan 2020-21 including:

### Practice:

#### Recording Care

This regional initiative supported through the 'Transforming Nursing and Midwifery Data' programme of work continued to transform practice, prepare and support the nursing and midwifery professions to lead and implement transformational change and champion an innovative approach to recording plans of nursing and midwifery care across practice and service settings. This work also aligned well with the impending digital transformation expected through the Encompass programme of work and includes:-

- Finalisation of core data sets for District Nursing, Children's in-patient, short stay and ambulatory services and Adult Short stay services;
- Support to initiate an evaluative study of the PACE care planning approach in HSC adult hospital based environments;
- Development of resources to support the continued implementation of the PACE approach to care planning;
- Support for the production of a systematic literature review exploring the impact of standardised nursing terminologies on nursing and midwifery practice as part of collaboration across the four UK countries and Ireland;
- Support for testing of the recommendations of the literature review within practice settings in Northern Ireland in partnership with Queens University Belfast and the Ulster University;
- Support for collaborative conversations relating to building capacity and capabilities for digital practice for nurses and midwives in Northern Ireland;
- Consultation on and review of an all-Ireland Digital Capabilities Framework for Nursing and Midwifery.

#### Supervision

- Produced a graphically designed final draft version of the Reflective Supervision Framework for nurses and midwives in Northern Ireland and aligned resources;
- Developed and agreed a methodology to support small scale testing of the Reflective Supervision Framework;
- Initiated the small scale testing of the Reflective Supervision Framework for nurses and midwives in Northern Ireland across the five HSC Trusts.

## Education:

### **Future Nurse Future Midwife**

During 2020-21 NIPEC continued to lead the implementation of the Future Nurse Future Midwife standards (NMC 2018). The successes for this project have been:

- Establishment of a NIPEC FNFM webpage which hosts a range of FNFM Resources;
- Support across the three NI Universities for NMC approval visits;
- Development of a NI Practice Assessment Document (NIPAD) tailored for each field of practice and a NIPAD Practice Learning Handbook;
- Development of a Practice Learning Environment Education Audit Tool for Practice Learning Experience applicable for both Nursing and Midwifery;
- Development of a range of resources to support implementation of the NMC Education Standards in practice including SSSA preparation programmes (New to Role and Transitioning programmes);
- Establishment of the Northern Ireland Practice Learning Collaborative;
- Pre-registration section of the NI Nursing and Midwifery Careers website updated in preparation for publication in June 2021;
- Establishment of the Midwifery Expert Reference Group (MERG) with associated Future Midwife work streams;
- Successful widespread communication and engagement promoted through NIPEC's website and social media platforms to HSC Trusts, Voluntary and Independent Sector organisations across NI which includes communiques, videos and Future Nurse countdown clock;
- Development of a range of resources in partnership with the Independent Sector (e.g. information leaflet focusing on Covid-19 and student placements) to support the Non HSC Organisations toward full implementation of the NMC FNFM Standards.

### **Review of the HSC Learning Agreement Template**

Reviewed and updated the regional HSC Learning Agreement Template to the new Learning Agreement and Evaluation on Learning Framework (2021) to support nurses, midwives and their Line Managers capture the impact and outcomes on practice of undertaking commissioned education programmes.

## Professional Development:

### Enabling Professionalism

- Continued to progress a programme of work linked to the *Enabling Professionalism* framework to support the five country Government Chief Nursing Officers of the United Kingdom and Ireland take forward a collaborative work stream as part of their response to the Year of the Nurse 2020 and the Nursing Now Campaign 2020;
- Produced a website to support the professions during periods of surge demand activity across HSC and independent and voluntary sector organisations.

### Career Pathways

- The development of career pathways for specific areas of practice has become an expanding component of NIPEC's work with a Guidance Framework developed to support and expedite work for additional nursing and midwifery career pathways. Development of the following career pathways will be taken forward in line with the Guidance Framework developed by NIPEC and the PHA:
  - Stroke
  - Neurology
  - Safeguarding,
  - Public Health Nursing.
- NIPEC has also continued with the development of regionally agreed job descriptions as part of the District Nursing career pathway;
- In support of rebuilding services, NIPEC commenced the development of a Perioperative Nursing career pathway.

### Preceptorship Framework

- A review of the NI Preceptorship Framework was initiated in light of the *NMC Principles for Preceptorship (2020)* and the draft NI Reflective Supervision Framework for Nurses and Midwives.

### Link Nurse Framework

- The NI Link Nurse Framework has been finalised to support and enhance the professional development of registrants in Link Nurse roles.

### Competence Assessment Tools

- A review of the Ward Sister/Charge Nurse and Team Leader Competence assessment tools on NIPEC's online portfolio was initiated.

### NI Collaborative - Strengthening the Commitment

- Continued to support the NI Collaborative to deliver the DoH objectives.

## Advice, Guidance and Information:

### Delegation Framework

- Hosted awareness sessions across all HSC Trusts and Independent and Voluntary sector organisations to inform nurses and midwives of the *Delegation Framework* and its use in practice and described a testing methodology for a draft governance framework for multi-professional delegation.

### Professional Fora

- Continued to support Professional Development Fora for:
  - Registered Nurses: Learning Disabilities and Endoscopy Lead Nurses.

### Independent Sector

Engaged with Nurses working in the Independent and Voluntary Sector through the:

- CNO Covid-19 digital platform;
- Enabling Professionalism Surge Capacity website bespoke to Nursing Home settings;
- Online meetings with Care Home managers;
- Membership of Enhanced Clinical Care Framework Group.

### Communication and Engagement

- Submitted responses to consultations on a range of emerging strategies and policies;
- Continued with innovative approaches to engage with stakeholders to promote high standards of practice, education and professional development such as the CNO Digital Platform, Covid-19 Surge Capacity website, Twitter and Facebook posts, NIPEC information sessions, and the engagement of service users and staff within perioperative care environments using NI Citizen Space surveys.

Details of performance on corporate governance objectives can be found in the Performance Analysis and in the Accountability Report.

We would like to thank everyone who has worked with NIPEC during the year as their contribution has led to the successful achievement of our business objectives. NIPEC Council genuinely appreciates the invaluable contribution of our stakeholders and how our engagement with them supports the organisation's efforts to improve the quality of our service delivery.

The Chair and Council would also like to offer their sincere thanks to staff for the effort that they have made throughout the year. The Covid-19 pandemic has meant that we all have had to change the way we work on a day-to-day basis and the way in which staff have adapted to the challenges has been commendable. To acknowledge the excellent contribution of staff, the Council has inaugurated a NIPEC Employee Recognition Annual Awards Scheme and preliminary awards will be presented in May 2021.

There is no doubt 2021-22 will be another challenging year but we are confident that NIPEC will rise to the challenges presented to us by using our independence as an Arms' Length Body to engage stakeholders across the region. The organisation will adapt to ensure that stakeholder views continue to influence policy decisions for the nursing and midwifery workforce across the region.

We trust that you will find our Annual Report informative and interesting.



Professor Carol Curran, OBE  
Chair



Mrs Angela McLernon, OBE  
Chief Executive

## The Performance Report

### PERFORMANCE ANALYSIS

NIPEC's 2020-21 Business Plan was delivered against corporate objectives and Key Performance Indicators (KPIs). Progress on actions was monitored by the Business Team at their monthly meeting and via performance reports to quarterly Council meetings and Audit and Risk Committees. The performance reports included successes, opportunities for improvement and details of programmes of work which were temporarily paused due to the pandemic. In addition to reporting achievements, NIPEC adapted remote methods of engagement with stakeholders to find out how our work was making a difference, including holding meetings by video conference, surveys and social media.

A summary of NIPEC's Key Performance Indicators is shown in the table below:

Targets for 2020-21	Performance in 2020-21	Performance in 2019-20
Break even on revenue and operating costs <i>(Target: 0.25% or £20,000)</i>	1.09% or £16,406	0.74% or £17,813
Keep within the capital resources limit (CRL) – allocation £4000	<b>Achieved CRL £3865</b>	<b>Achieved CRL £4,931</b> <i>(2019-20 allocation was £4944)</i>
Sickness absence rates <i>(Target: 3.5%)</i>	1.84%	1.16% <i>(Target for 2019-20 was 3.7%)</i>
Invoice prompt Payment percentage within 30 days <i>(Target: 95%)</i>	100%	94.5% <i>(Target for 2019-20 was 95%)</i>
Invoice prompt Payment percentage within 10 days <i>(Target: 70%)</i>	98%	83.21% <i>(Target for 2019-20 was 70%)</i>

### PROMPT PAYMENT POLICY

#### Public Sector Payment Policy - Measure of Compliance

The Department requires that NIPEC pay their non HSC trade creditors in accordance with applicable terms and appropriate Government Accounting guidance. The NIPEC's payment policy is consistent with applicable terms and appropriate Government Accounting guidance and its measure of compliance is:

	2021 Number	2021 Value £	2020 Number	2020 Value £
Total bills paid	316	640,266	523	750,315
Total bills paid within 30 day target	315	639,860	503	741,611
<b>% of bills paid within 30 day target</b>	<b>100%</b>	<b>100%</b>	<b>96%</b>	<b>99%</b>
Total bills paid within 10 day target	309	636,027	435	682,316
<b>% of bills paid within 10 day target</b>	<b>98%</b>	<b>99%</b>	<b>83%</b>	<b>91%</b>

### The Late Payment of Commercial Debts Regulations 2002

	£
Amount of compensation paid for payment(s) being late	-
Amount of interest paid for payment(s) being late	-
<b>Total</b>	<b>-</b>

During 2019-20, NIPEC's 30 days' payment compliance of 94.5% fell slightly short of the invoice prompt payment target of 95% within 30 calendar days. This year NIPEC Officers worked with staff from BSO Payments' Shared Services to improve overall performance, exceeding the payment target of 95% within 30 calendar days by achieving 100%.

In March 2020, NIPEC moved to remote working in response to Government guidelines, thereby providing a safe and effective working environment for our staff during the Covid-19 lockdown period. Business continuity was co-ordinated by the Situation Report (SITREP) team which consisted of Business Team members and when required, members of the Health and Safety Committee. Initially SITREP met twice per week to share updates from DoH Gold Command, allocate Covid-19 related business critical objectives and ensure the health and well-being of staff as they adapted to the new working arrangements. The meeting continued throughout the pandemic and was stood down in April 2021.

NIPEC submitted its 'Property Asset Management Plan (PAMP) 2020-21 to 2024-25' in September 2020 within the timescales required. The Statutory Duty for Sustainable Development applicable to public authorities is set out in section 25 of the Northern Ireland (Miscellaneous Provisions) Act 2006. The six priority areas are:

- Building a dynamic, innovative economy that delivers the prosperity required to tackle disadvantage and to lift communities out of poverty;
- Strengthening society so that it is more tolerant, inclusive and stable and permits positive progress in quality of life for everyone;
- Driving sustainable, long-term investment in key infrastructure to support economic and social development;
- Striking an appropriate balance between the responsible use and protection of natural resources in support of a better quality of life and a better quality environment;
- Ensuring a reliable, affordable and sustainable energy provision and reducing our carbon footprint;
- Ensuring the existence of a policy environment which supports the overall advancement of sustainable development in and beyond Government.

NIPEC remains committed to make a contribution in those areas which it can influence and makes sustainable improvements wherever possible. A number of positive actions have emerged over the last year including the following:

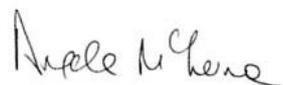
- With staff working remotely from home as a result of the impact of the Covid-19 pandemic, this has reduced the need for travel to the workplace and meetings are taking place using video-conferencing software;
- As a result of agile working, printing and photocopying has reduced significantly as staff use ICT technologies;
- Council Meetings and Audit and Risk Committees have been held via video conferencing, reducing the need for members to travel and the printing of papers which have been issued via email;
- NIPEC reviewed its Waste Management Policy setting out the organisation's commitment to the responsible management and disposal of waste.

The implementation of the Reform of Property Management programme by Department of Finance and Personnel (DFP) and NIPEC's move to James House along with other public sector ALBs (see the Governance Statement) will result in a significantly modernised office estate. This initiative will ensure lower energy costs per full time equivalent employee and reduced carbon footprint. Through centralisation and better information management the approach to property management itself will be less wasteful reducing the frequency of unplanned maintenance.

NIPEC is committed to investing in its workforce and successfully achieved *Investors in People* accreditation several years ago. *Investors in People* is a standard for people management and provides a framework which reflects the very latest workplace practices and leadership initiatives to support an organisation to achieve high performance through their people. NIPEC was successfully re-accredited in the standard in February 2021 for a further three years.

The Annual Report and Accounts have been produced in line with the HSC Manual of Accounts 2020-21. The Accounts, and supporting notes relating to the Council's activities for the year ended 31 March 2021, have been audited by the Northern Ireland Audit Office. See pages 58 – 61, 'Audit Certificate', for further details.

Signed:

A handwritten signature in black ink, appearing to read 'Angela McLernon', written in a cursive style.

Mrs Angela McLernon, OBE  
Accounting Officer

2 July 2021

## The Accountability Report

### CORPORATE GOVERNANCE REPORT

#### The Directors' Report

NIPEC's Directors' Report is presented under its statutory areas of responsibility as summarised below:

- Promoting high standards of practice among nurses and midwives
- Promoting high standards of education among nurses and midwives
- Promoting the professional development of nurses and midwives
- Provide advice, guidance and information on best practice and matters relating to nursing and midwifery
- Governance and Performance

Further and more detailed information on the Professional work of NIPEC during 2020-21 can be accessed via our website at <https://nipec.hscni.net>

NIPEC's forthcoming *Annual Quality Report 2020-21* will provide a comprehensive review of NIPEC's Professional work throughout the year.

#### Promoting high standards of practice among nurses and midwives

Good health and care outcomes are highly dependent on the professional practice and behaviours of nurses and midwives. Demographic changes, increasing specialisation, new technologies and other advances in healthcare provide opportunities for the nursing and midwifery workforce of the future. Nurses and midwives play a critical role in improving health outcomes, actively enabling co-production and decision making at all levels of policy making and service provision. They have the clinical innovation to help meet the challenges facing health and social care, supporting improvements in practice to uphold the standards of the professions for the good of the public.

*The Code: Professional Standards of Practice and Behaviour for Nurses, Midwives and Nursing Associates* (2018), provides the professional standards to which nurses and midwives practice. It requires nurses and midwives to provide a high standard of practice and care at all times, in line with the best available evidence, communicating effectively, working co-operatively, keeping skills and knowledge up to date, working within the limits of competence, keeping clear and accurate records and raising concerns immediately. *Enabling Professionalism in Nursing and Midwifery Practice* (2017) describes what professionalism looks like in order to support the everyday application of the NMC's professional Code (2018) in practice environments across the UK. For employers, it identifies key principles that help

them provide practice environments to support and encourage professionalism among nurses and midwives.

The experience of the Covid-19 pandemic arrangements highlighted the critical nature of the roles of nurses and midwives. Never before has there been the level of understanding on the part of the public and policy makers on the need to enhance the image of the professions, promote professional pride, support nurses and midwives to stay in their professions, and empower them to bring about better health and care outcomes. In addition, the pandemic arrangements provided an opportunity to accelerate innovative models of practice, including the application of technology in health and social care to support effective practice, experience of care and personalisation for the public of Northern Ireland.

### **NIPEC's Responsibilities**

In fulfilling NIPEC's responsibility to promote high standards of practice among nurses and midwives, NIPEC continued to provide strategic leadership during 2020-21, and implemented a proactive, flexible and responsive work programme. This included leading or facilitating regional projects and initiatives along with developing, monitoring and reviewing resources to enable improvements in professional practice.

NIPEC maximised the impact of its work on the nursing and midwifery workforce by ensuring the effective use of resources, working flexibly and in collaboration with stakeholders, moving quickly online to a virtual platform and continuing to delivering high quality products and outcomes which were informed by key strategic direction and policy within agreed timescales.

Many of these products and outcomes were as a direct result of requests to support the required response to the arrangements for the pandemic.

### **Example:**

*Expanding the Capacity of the Nursing and Midwifery Workforce in Northern Ireland during Surge Demand of Covid-19:* Under the *Enabling Professionalism* umbrella, and in response to the Covid-19 Pandemic, NIPEC researched and developed a surge capacity microsite for the HSC nursing and midwifery workforce and the Independent Sector. The site was launched by the Chief Nursing Officer (CNO) in October 2020. This development was supported via engagement with colleagues across the HSC system including experts in Critical Care, Human Resources and staff side organisations; and in consultation with senior HSC Trust nursing and midwifery teams and the Independent and Voluntary sector. The microsite provides professional guidance and help for decision making during periods of surge demand of the pandemic on a range of topics e.g. workforce deployment, delegation and record keeping.

## Promoting high standards of education among nurses and midwives

The NMC Code (2018) requires that nurses and midwives must “...maintain the knowledge and skills they need for safe and effective practice.” The provision of effective education and learning for nurses and midwives enables them to deliver evidence-informed care that is safe, person-centred and enhances patients’ experiences and outcomes. High-quality pre-registration nurse and midwife education therefore plays a crucial role in ensuring patients and their families receive quality person-centered care.

Once registered, nurses and midwives need to be supported in their role and continue to receive education and development throughout their careers in order to further their knowledge and skills, and to support innovation in nursing practice to enhance care delivery. The HSC relies on nursing and midwifery education to prepare and maintain competent and caring practitioners who demonstrate professional behaviours and values. Education must also promote the advancement of nursing and midwifery practice and research throughout professional careers.

### NIPEC’s Responsibilities

In fulfilling NIPEC’s responsibility to promote high standards, during 2020-21 we continued to undertake a range of activities to assure education standards and influence educational developments, providing leadership to the learning and education activities of the registrant population.

#### Example:

In May 2018 the Nursing and Midwifery Council (NMC) published revised Nursing and Midwifery Education Standards for pre and post registration NMC approved education programmes. The implementation of the Standards is a regulatory requirement and all Approved Education Institutions (AEIs) with their Practice Partners must evidence how programmes meet the new NMC standards.

The publication of the NMC standards have been taken forward on a phased approach with the publication (May 2018) of:

- The *Standards Framework for Nursing and Midwifery education*;
- The *Standards for Student Supervision and Assessment (SSSA)* which apply to both Nursing and Midwifery programmes;
- The *Future Nurse: Standards of proficiency for registered nurses*.

NIPEC was instrumental in bringing together the AEI’s and practice partners within Northern Ireland to ensure that the implementation of these Standards has been fully adopted within the required NMC time period of September 2020. NIPEC continues to lead work which will fully implement *The Future Midwife: Standards of proficiency for registered midwives* by September 2021.

This initiative has provided a unique opportunity to co-design and co-produce translation of the NMC Education Standards whilst also ensuring they support the delivery of the transformation and reform agenda in Northern Ireland. The details of this project are detailed in the Performance Summary, Page 10.

As a result of the work being led by NIPEC in Northern Ireland and in response to the NMC published *Emergency Standards for Pre and Post Registration education* (March 2020) to support practice and education during the Covid-19 pandemic, NIPEC expedited its work associated with this, thus ensuring that students had appropriate supervision and support during a time when the healthcare workforce was under significant pressure. These NMC Emergency Standards enabled students to achieve their learning outcomes and provided flexibility regarding student supervision and assessment. NIPEC worked closely with the NMC, the DoH, and the three AElS to provide invaluable and timely support within practice settings, developing a range of resources to assist registrants in the adoption of the NMC Emergency Standards.

Leading on from this, the DoH were in a position to take forward the early adoption of the Standards for Student Supervision and Assessment (SSSA) for Pre-Registration Nursing and Midwifery programmes (April 2020) and for Post Registration programmes (May 2020). A range of resources were developed by NIPEC to support this including a NIPEC FNFM Covid-19 webpage, Fact Sheets, Infographics, support clinics, and frontline support in clinical settings.

Robust communication with stakeholders across Northern Ireland continues through regular meetings, communiques, podcasts and a further range of resources for nurses and midwives which are promoted through NIPEC's website and social media platforms.

## **Promoting the professional development of nurses and midwives**

The NMC Code (2018) requires Nurses and Midwives to keep their knowledge and skills up to date, take part in appropriate and regular learning and professional development activities that aim to maintain and develop competence and improve performance.

The NMC's resources *Caring with Confidence* (2020) were developed to guide registrants on how to use the NMC Code (2018) to support them in their practice and professional development. During 2020-21 Nurses and Midwives were challenged in their practice as a result of the Covid-19 Pandemic. The pandemic resulted in many registrants undertaking new roles either through redeployment or within their place of work. The Nursing and Midwifery Task Group Implementation Framework (DoH, 2020) also require that the registrant and non-registered workforce is supported to provide the right care at the right time and place to the right people.

## **NIPEC's Responsibilities**

In fulfilling NIPEC's responsibility to promote the professional development of nursing and midwifery, during 2020-21 NIPEC continued to engage with its stakeholders to lead and collaborate on the development of a range of resources, which were fit for purpose and easily accessible. Staff redeployment and remote working were some of the new challenges that developed during the Covid-19 pandemic however NIPEC was able to adapt to new ways of engaging with its stakeholders through different multimedia platforms.

### **Example**

NIPEC supported the professional development of registrants in 2020-21 through a Perioperative Nursing Career Pathway which was developed as part of the rebuilding services framework. NIPEC worked with the PHA, DoH, HSC Trusts and Education Providers, Professional Bodies and Staff Side organisations to:

- Launch a recruitment campaign to promote perioperative nursing careers;
- Agree the core roles of a Northern Ireland perioperative nursing career pathway;
- Engage with service users and registrants to inform the career pathway through the use of citizen space surveys;
- Promote perioperative nursing among pre-registration nursing students.

Although many of the staff within the perioperative environment were redeployed to Intensive Care Units, the use of social media and multimedia platforms facilitated the engagement of relevant stakeholders to progress the work of this project.

## **Providing Advice, Guidance and Information on best practice and matters relating to Nursing and Midwifery**

The NMC requires nurses and midwives to “*make sure that any information or advice given is evidence-based, including information relating to using any healthcare products or services*” (NMC, 2018).

The delivery of safe and effective care within a person-centred culture is the responsibility of all nurses and midwives and their employing organisations. This care must be delivered within an organisational environment that promotes evidence-based practice and utilises effective risk management processes.

## **NIPEC's Responsibilities**

In 2020-21, it was particularly crucial that NIPEC fulfil its unique role in Northern Ireland by providing guidance on best practice and matters relating to nursing and midwifery. More than ever before NIPEC's websites and online facilities were used to support practitioners and organisations with information to support the delivery of safe and effective person-centred

care. NIPEC worked collaboratively with its key stakeholders and continued with its commitment to the development, production and dissemination of evidence-based, quality and accessible information.

### **Examples included:**

#### *Communication*

As a result of the Covid-19 pandemic, Northern Ireland was in lockdown for long periods and many HSC staff were redeployed. Social media sites such as Facebook and Twitter posts along with the NIPEC website were the main routes of communication that NIPEC employed to share information about its work, projects and resources with NMC registrants and other key stakeholders.

#### *Chief Nursing Officer's Covid-19 Communication Platform*

NIPEC hosted and updated this professional communication platform in partnership with key stakeholders. Its purpose was to provide a single source of easily accessible, essential and up to date information to nurses, midwives, nursing assistants, maternity support workers and nursing and midwifery students during the Covid-19 pandemic. The popular 'Your stories and Best Practice' section continues to promote specific elements of practice through video clips, surveys and text. The Communication platform remains with NIPEC and initially was updated weekly, then monthly, with ad hoc updates provided when important information needs to be disseminated and shared.

#### *NIPEC Website*

NIPEC's activity on its main website and the nursing and midwifery careers website demonstrated that it continued to effectively engage with stakeholders during the Covid-19 pandemic. The number of visits to the main website increased from 37,180 in 2019-20 to 50,269 in 2020-21 and the number of hits increased from 113,603 to 138,848 during the same financial year. The activity on the nursing and midwifery careers website almost doubled with the number of visits increased from 8,415 to 15,004 and the number of hits from 18,872 to 31,633 (2019-20 and 2020-21 respectively).

## **Governance and Performance**

Throughout 2020-21, NIPEC's Corporate team continued to support the organisation on a wide range of corporate issues at a strategic and operational level. The following key achievements and developments occurred in the course of the year:

### **Accountability and Monitoring**

NIPEC is accountable to the Minister for Health via the DoH. NIPEC are monitored by the DoH against the Corporate Strategy and Business Plan through Sponsor Branch meetings, Accountability meetings, an Annual Report, Annual Quality Report and other ad hoc arrangements as set out in the Management Statement and Financial Memorandum (MSFM).

## **Service Level Agreements**

NIPEC receives a number of core support services from the Business Services Organisation (BSO) under annual Service Level Agreements (SLAs). Services provided by BSO include Equality, Finance, Counter Fraud, Human Resources, Procurement & Logistics, Shared Services, Internal Audit, Legal Services and Information Technology Services. NIPEC has processes in place to monitor these SLAs including annual SLA meetings with BSO Chief Executive and relevant Directors, participation in a regional Arm's Length Bodies (ALBs) Customer Forum meeting which is attended by BSO representatives and receipt of monthly performance reports from relevant service areas.

The role of Data Protection Officer (DPO) is also provided by BSO and in 2020-21, NIPEC requested a review of the SLA to further clarify roles and responsibilities provided and ensure that the terms of the SLA were understood and fulfilled by both parties. The revised SLA was signed off in December 2020 and roles and responsibilities incorporated into NIPEC's Information Governance Policy.

NIPEC also participated in a broader review to re-purpose and review SLAs between the BSO and Arm's Length Bodies (ALBs). The SLAs are the baseline for all agreed activity and financial transactions between the respective organisations and it was jointly agreed to undertake a more fundamental review to keep them current and relevant to customer requirements.

The initial phase of the review involved administrative revisions to the template to achieve a consistent approach, clarifying roles and responsibilities, setting out key contact information for customers, describing service levels and performance standards and setting out review arrangements. Phase 2 of the review focused on redesign of KPIs where required, addressing any areas of concern, and reconfiguration of SLAs to make any necessary improvements or adjustments.

It was agreed that the new versions of the SLAs would come into effect in 2021-22 and BSO also plan to make the reconfigured SLAs available to customers via their SharePoint site along with a timetable of annual review meetings, benchmarking reports and monthly customer reports.

## **Financial**

NIPEC receives its financial allocation on a year to year basis from the Department of Health (DoH) and any long term expenditure pressures identified by NIPEC are managed through NIPEC Sponsor Branch and DoH Finance. During the 2020-21 financial year, NIPEC continued to monitor the financial position of the organisation using a rolling monthly forecasting process. NIPEC achieved its statutory breakeven requirements in 2020-21, arriving at a £16,406 surplus for the Organisation at the financial year end.

NIPEC's Finance function is provided by BSO Finance and throughout 2020-21, BSO's client accounting team prepared monthly financial reports for consideration and review by NIPEC's

Chief Executive and Head of Corporate Services. Once completed, the monthly Financial Monitoring Return was signed and submitted to DoH Finance by NIPEC's Head of Corporate Services. Financial performance reports were presented at each Audit and Risk Committee and NIPEC Council meeting.

## **Audit**

NIPEC's Internal Audit function is provided by BSO Internal Audit Service and the main focus of their activity is to provide the Accounting Officer with an objective evaluation of and opinion on the overall adequacy and effectiveness of the organisation's framework of risk management, control and governance. In accordance with the 2020-21 Annual Internal Audit Plan, BSO Internal Audit carried out a Financial Review (Non-pay expenditure including Purchase Cards, Payments made to Staff, Legal Claims and Control over Covid-19 expenditure) and an audit of Board Effectiveness (including Retention of Board / Committee Minutes and Papers and Governance during Covid-19).

In addition NIPEC and other HSC ALBs collaborated with Internal Audit to consider assurances in areas previously covered by controls assurance standards. Between July and September 2020, Internal Audit met with key client contacts in each ALB, including NIPEC, to discuss the key requirements, existing assurance arrangements and governance structures within each organisation. The outcome of the work was the development of assurance map templates which provide a method for each ALB to identify assurances that exist in respect of compliance with key requirements and any gaps in control and/or assurance that exist. Each smaller ALB will now populate the provided template assurance maps and take action to address any gaps in control and/or assurance identified – further details on Internal Audit can be found in the Governance Statement, pages 32 – 43.

NIPEC'S External Audit function is provided by the Northern Ireland Audit Office (NIAO) who audit the financial statements for year end on behalf of the Comptroller and Auditor General (C&AG).

## **Human Resources**

NIPEC's successful achievement of its business objectives is enabled by the dedicated and focused work and commitment of its entire staff. NIPEC is committed to investing in its workforce and staff continued to participate in a range of learning and development activities during 2020-21 including attendance at IT programmes, delivered remotely by HSC Leadership Centre, and Information Governance training.

With the move to remote working in March 2020 in response to the Covid-19 pandemic, NIPEC was even more conscious of its need to support staff as they adapted to working from home, many for the first time. Using the technologies available, NIPEC was able to maintain regular contact with staff via video conferencing and staff were further supported by consulting on and developing Working from Home Standard Operating Procedures and other protocols.

The Health and Social Wellbeing Committee played an active role in maintaining the focus on individual and team health and wellbeing during this time, ensuring that regular staff engagement was facilitated via fortnightly 'Huddles', staff meetings and less formal social events. The Committee developed a survey in September 2020 to find out how staff had adapted to the new ways of working and provide them with an opportunity to say what had gone well and what could be improved. The outcome of the survey was used to identify areas for improvement and take action on staff feedback which would enhance support arrangements for staff wellbeing in NIPEC while remote working continued. The implementation of number of recommendations is being overseen and monitored by NIPEC Business Team.

In February 2021, NIPEC was successful in retaining its *Investors in People* accreditation status. This accreditation includes an IIP action plan which ensures we continue to focus on improving people management and leadership within the organisation. To ensure that NIPEC meets the challenges it faces, the internal organisational structure is kept under constant review; due to a number of impending vacancies, a review of the corporate team structure commenced in January 2021 and will continue into 2021-22.

In the 2020-21 annual Business Plan, NIPEC monitored two HR key performance indicators (KPIs), completion of Staff Annual Appraisals and Staff Absence. The former required completion of 90% of appraisals by 30 June and NIPEC achieved 83% compliance within the timescale. A challenging target of 3.5% absence as a percentage of working days was also met, with the cumulative absence for the year 1.84%.

## **Property and Assets**

In line with the DoH requirement for ALB's to produce an annual Property Asset Management Plan (PAMP) to show that they are using property assets efficiently and effectively, NIPEC submitted its PAMP in September 2020 to DoH Property Management Branch for the financial years 2020-21 to 2024-25.

The James House Project was established to provide an accommodation solution for ten bodies, including NIPEC, that sit within leases that are due to expire. NIPEC is a member of the James House Transition Management Working Group (TMWG) which was established to oversee the move and held its inaugural meeting in February 2020. Proposed Floor Plans for NIPEC in the new accommodation were signed off in January 2020 following consultation with staff and approval by NIPEC's Council and Sponsor Branch.

Since the onset of Covid-19, a number of stakeholder engagements have been organised by the James House Project team via video conference. These have included discussion on how Covid-19 has affected the organisation's business model, office working and what this may look like in the future with a view from the project team that more organisations will adopt Agile working practices. DoH Property Management Branch (PMB) also asked HSC ALBs to reassess and consider future office space requirements and forward revised requirements to them for consideration. A response which reflected the discussion at the

November 2020 Council meeting was submitted following consultation with and approval by Sponsor Branch.

In February 2021, the James House Project Team provided an update to NIPEC on the ongoing development of James House. NIPEC were advised that their relocation date had been brought forward from the original date of August 2022 to June 2022. The Transition Management Working Group reinstated their meetings in March 2021 and the project team continued to engage with affected organisations to ensure a smooth and seamless transition from construction to handover and on in to in-use.

## **Information and Communication Technology (ICT)**

NIPEC's main website <http://www.nipec.hscni.net> is our primary method of sharing information and during 2020-21, NIPEC updated its main website to ensure that it remained fit for purpose in terms of both reach and legislative requirements. The updated website went 'live' on the 11 February 2021 and overall the site has been positively received.

Throughout this financial year and in response to the pandemic, NIPEC hosted two essential digital platforms on the website, the CNO Digital Platform and the Covid-19 Surge Capacity website. Both provided nurses and midwives with easy to access information necessary to support them within practice – further details are provided on pages 22 – 23.

NIPEC also maintains two further websites:

- <https://nipecportfolio.hscni.net>
- <http://www.nursingandmidwiferycareersni.hscni.net>

The Careers website provides information to support career planning and development for registrants while the Online Portfolio supports registrants to record and store their information safely for revalidation. NIPEC also avails of its social media platforms: twitter @nipec\_online and Facebook [www.facebook.com/nipec](http://www.facebook.com/nipec) to promote and disseminate its work.

## **Equality**

NIPEC continues to be fully committed to promoting equality of opportunity and good relations for all groupings under Section 75 of the Northern Ireland Act 1998.

We continue to meet our statutory responsibilities as outlined within our Equality Scheme, and to progress our Equality and Disability Action Plans, collaborating with our HSC colleagues where possible to ensure consistency of approach across the HSC system. The following is an example of some of the work undertaken this year.

**Disability Awareness Days:** in January and March 2021, NIPEC promoted and delivered two Disability Awareness Days for staff: Deafness and Hearing Loss and Bipolar Disorder respectively. To ensure that all staff had access to the events, they were held online via

Zoom, recorded (with the consent of participants) and published on Tapestry's (disability staff network) website for those unable to attend.

***Covid-19 / remote working:*** recognising that staff with a disability may have particular health and wellbeing needs during the Pandemic, the BSO Equality Unit, on behalf of NIPEC and partners, engaged with members of the disability staff network in April/May 2020. The engagement exercise sought to explore their experience of working during the early stages of the pandemic. It showed that the strongest impact experienced by members related to mental health, in particular due to isolation and a loss of routine. Limited information in accessible formats relating to Covid-19 was identified as an issue by staff with a disability at that point. However, staff also highlighted benefits that the situation had brought, such as a reduction in stress and anxiety they used to experience when faced with travelling to and from work.

***Employment:*** Building on work carried out during 2019-20 in relation to the regional Recruitment Agencies Contract, the BSO Equality Unit analysed equality monitoring data provided by agencies for some of the staff placed within the regional organisations. This exercise served to ascertain the nature and extent of equality monitoring undertaken by the agencies.

***Review of Equality Scheme:*** During the year, NIPEC started work on its Five Year Review of Equality Scheme. To this end, data was collected on the design and application of organisational processes, and input from members of Tapestry was likewise sought. This review will continue during 2021/22 year, with publication of the report at the end of June 2021.

More information is available on our website <https://nipec.hscni.net/about-nipec/equality/>

## Register of Interests

### Declaration of Interests by the NIPEC Council and Senior Staff:

#### NIPEC Council

Professional/Lay/Executive Members of NIPEC declared the following private or business interests, position of authority in a charity, voluntary body or any other agency in the fields of health and social care education, or any connection with anybody contracting for NIPEC services.

Name	Organisation
Professor C Curran, OBE	<ul style="list-style-type: none"> <li>• Executive Dean, Faculty of Life and Health Sciences, Ulster University</li> <li>• Chair of the Nominations and Remunerations Committee Council of Deans of Health</li> <li>• Director of the Post Graduate College of Dentistry (<i>unremunerated</i>)</li> <li>• Membership of the RCN</li> <li>• Educational Advisor of Association of Continence Advice (<i>unremunerated</i>)</li> <li>• Approved Member of Central Nursing &amp; Midwifery Advisory Committee (<i>unremunerated</i>)</li> </ul>
Mrs A McLernon, OBE	<ul style="list-style-type: none"> <li>• Seconded from the DoH</li> <li>• Membership of the RCN</li> <li>• Trustee of the Queens Nursing Institute (QNI)</li> <li>• Fellow of the QNI</li> <li>• Appointed Member of Central Nursing &amp; Midwifery Advisory Committee (<i>unremunerated</i>)</li> <li>• Nursing Adviser to West Belfast GP Federation</li> </ul>
Ms D O'Donnell	<ul style="list-style-type: none"> <li>• Full time employee at Ulster University</li> <li>• NMC Fitness to Practice Panellist</li> <li>• Memberships of the RCN and University &amp; College Union</li> </ul>
Dr V Tohani	<ul style="list-style-type: none"> <li>• Membership of the BMA</li> <li>• Fellow – Faculty of Public Health (UK)</li> <li>• Fellow – Faculty of Public Health Medicine (Ireland)</li> <li>• Member of Irish College of General Practitioners</li> </ul>
Mrs A Baxendale	None
Mr P Davidson	<ul style="list-style-type: none"> <li>• School Governor (Chair)</li> <li>• QUB Support Provider</li> <li>• IET Member</li> </ul>

Name	Organisation
Mrs L Houlihan	<ul style="list-style-type: none"> <li>Head of Nursing, Patient Safety, Quality and Experience, SHSCT</li> </ul>
Mrs D Oktar-Campbell	<ul style="list-style-type: none"> <li>Self-employed Consultancy Counselling</li> <li>Interim Trustee Hope Centre</li> <li>Memberships of NMC, RCN and BACP</li> </ul>
Ms C Rice	<ul style="list-style-type: none"> <li>Membership of the RCN</li> </ul>

### Senior Staff

Senior Team members of NIPEC declared the following private or business interests, position of authority in a charity, voluntary body or any other agency in the fields of health and social care education, or any connection with anybody contracting for NIPEC services.

Name	Organisation
Mrs C McCusker	<ul style="list-style-type: none"> <li>Membership of the RCN</li> </ul>
Mrs A Reed	<ul style="list-style-type: none"> <li>Membership of the RCN</li> <li>Membership of the Health Informatics Society of Ireland</li> <li>Membership of the Preoperative Association of the UK</li> </ul>
Ms F Bradley	<ul style="list-style-type: none"> <li>Membership of the RCM</li> </ul>
Mrs F Cannon	<ul style="list-style-type: none"> <li>Membership of the RCN</li> </ul>
Ms J Jackson	None

### Information on Personal data related incidents

NIPEC had no reportable personal data or information related incidents during 2020-21.

#### i) Remote Contingent Liabilities

In addition to contingent liabilities reported within the meaning of IAS37, NIPEC 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.

NIPEC had no additional remote contingent liabilities.

## The Statement of Accounting Officers' Responsibilities

Under Schedule 1, paragraph 12 of the *Health and Personal Social Services Act (Northern Ireland) 2002 of the Department's (Northern Ireland) Order 1999*, the Department of Health has directed the Northern Ireland Practice and Education Council for Nursing and Midwifery (NIPEC) to prepare for each financial year a statement of accounts in the form, and on the basis, set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of NIPEC and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- observe the Accounts Direction issued by the Department of Health 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 Financial Reporting Manual, have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Department of Health as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland, has designated Mrs Angela McLernon, Chief Executive of NIPEC, as the Accounting Officer for NIPEC.

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 the NIPEC assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of *Managing Public Money Northern Ireland (MPMNI)* and the *HM Treasury Handbook: Regularity and Propriety*.

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

## The Governance Statement

### 1. Introduction/Scope of Responsibility

The Council of NIPEC is accountable for internal control. As Accounting Officer and Chief Executive of the Council, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible, in accordance with the responsibilities assigned to me by the Department of Health.

NIPEC has a Management Statement and Financial Memorandum (MSFM) in place which sets out the strategic control framework within which the organisation is required to operate and the conditions under which any public funds are paid to NIPEC - a copy of this document can be accessed on the NIPEC website <http://www.nipec.hscni.net>. The Accounting Officer and the Chair of NIPEC report on the organisation's performance through twice yearly Accountability meetings with senior officials at the Department. It should be noted that due to the impact of Covid-19, the DoH stood down a range of Sponsorship and Governance activities in 2020-21 including ALB Ground Clearing and Accountability meetings.

### 2. Compliance with Corporate Governance Best Practice

NIPEC applies the principles of good practice in Corporate Governance and continues to strengthen its governance arrangements. NIPEC does this by undertaking continuous assessment of its compliance with Corporate Governance best practice by assessing NIPEC Council's Governance arrangements against the Department of Health's Governance annual self-assessment Assessment tool.

NIPEC Council completed its self-assessment for year ending 31 March 2021 and developed a new action plan which will be taken forward to ensure continual improvement in governance and best practice. The Board Governance self-assessment tool focuses on four key areas: Board Composition and Commitment, Board Evaluation Development and Learning, Board Insight and Foresight and Board Engagement and Involvement.

Council agreed that 17 indicators were assessed as Green (all good practices are in place) and 1 indicator was assessed as Amber. The area assessed as Amber related to Board positions and size: a number of Council members will see their current term of office expire in 2021. In addition there are seven vacancies on the Council.

These matters continued to be escalated throughout 2020-21 by NIPEC Chair to the DoH Public Appointments Unit via Sponsor Branch. The matter will continue to be raised as a matter of urgency with the Public Appointments Unit.

### 3. Governance Framework

The Council exercises strategic control over the operation of the organisation through a system of corporate governance, which includes:

- a schedule of matters reserved for Council decisions;
- a '*scheme of delegation*' which delegates decision-making authority within set parameters to the Chief Executive and other Officers;
- the regular review of governance documents, including standing orders and standing financial instructions, the standards of business conduct for all staff and the review of this Governance Statement;
- the establishment of an Audit and Risk Committee;
- the establishment of a Remuneration Committee;
- a regular review of the terms of reference of both Committees.

Membership and functions of the Council and the Committees are as follows:

- **Council Membership:**
  - Chair;
  - Chief Executive and eight Professional Members (who all must hold a current registration on the Nursing and Midwifery Council register);
  - Six Lay Members;
  - Ex-Officio Member (Chief Nursing Officer, DoH).

- **Council Functions:**

NIPEC was established on 7 October 2002 under the Statutory Rules, "*The Health and Personal Social Services*" (2002) Act (Commencement) Order (Northern Ireland) SR2002 No.311 (C.25).

Within the *Health and Personal Social Services Act* (Northern Ireland) 2002, Chapter 9, Section 2, NIPEC was established as an NDPB, sponsored by the DHSSPS. The Act identifies the following responsibilities for NIPEC:

"It shall be the duty of the Council to promote:

- (1) (a) High standards of practice among nurses and midwives;
- (b) High standards in the education and training of nurses and midwives; and
- (c) The professional development of nurses and midwives.

Without prejudice to the generality of subsection (1) the Council may:

- (2) (a) Provide guidance on best practice for nurses and midwives
- (b) Provide advice and information on matters relating to nursing and midwifery.

The Council shall, in the exercise of its functions, act:

- (3) (a) In accordance with any directions given to it by the Department
- (b) Under the general guidance of the Department.”

- **Audit & Risk Committee Membership:**

- Two Professional Members;
- Two Lay Members;
- Also, in attendance are the NIPEC Chief Executive, Head of Corporate Services and representatives from NIPEC’s External Auditors (Northern Ireland Audit Office), BSO Internal Audit and when required a financial representative from the BSO.

- **Audit & Risk Committee Functions:**

The Audit and Risk Committee is an advisory body with no executive powers, other than those specifically delegated in its Terms of Reference. It is authorised by the Council, however, to investigate any activity within its terms of reference and to seek any information it requires from staff who are requested to co-operate with the Committee in the conduct of its enquiries. Requests for work and reports received from internal audit will be channelled through the Chief Executive.

The Audit and Risk Committee is authorised by the Council to obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise, if it considers this necessary. The Committee assesses itself on an annual basis against best practice as contained within the National Audit Office’s Audit Committee Self- Assessment Checklist.

- **Remuneration Committee Membership:**

- All the Council Members, with the exception of the four who serve on the Audit and Risk Committee.

- **Remuneration Committee Functions:**

The role of the Remuneration Committee is the management and overseeing of the NIPEC performance management process by:

- Encouraging effective appraisal of staff;
  - Scrutinising objectives for:
    - Consistency
    - Robustness
    - Alignment with Government and Department priorities and local priorities;
  - Ensuring that robust process has taken place;
  - Monitoring for consistency of assessment;
  - Recommendation of an overall banding and award for the Chief Executive.
- **Committee Meetings:**

NIPEC Council and Audit & Risk Committee both met four times in 2020-21 and were quorate on all occasions. Further details of individual members' attendance are shown in Appendices 3 and 4. There was no requirement for a Remuneration Committee meeting to be held during this financial year as the interim Chief Executive post was being filled as a secondment from the DoH (see P44 Remuneration Policy).

In addition to the above, NIPEC has a Senior Management Team (SMT), which is comprised of the Chief Executive, five Senior Professional Officers and the Head of Corporate Services. The SMT meets on a monthly basis as part of the organisation's Business Team which also has the Corporate Services Manager in attendance. This group supports the Chief Executive in the operational aspects of the organisation. The Chief Executive also meets regularly with individual members of the SMT to review progress on their individual objectives.

#### **4. Business Planning and Risk Management**

##### **Business Planning**

Business planning and risk management are central to governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation.

Business planning is identified as an activity to be undertaken in the governance cycle. The NIPEC Corporate Plan 2017-21 which was aligned to the DoH Draft Programme for Government, set out the mission, core values and priorities of the organisation for four financial years. The Corporate Plan is supported by an Annual Business Plan and in November 2020, a remotely facilitated workshop was held for Council and Senior Team members to consider what priorities and objectives should be included in the draft business plan for 2021-22. Part of the session was dedicated to a 'look back' exercise over the previous six months' work to establish progress to date and identify which priorities would carry forward into 2021-22. In addition attendees considered feedback from stakeholders, including Sponsor Branch, to gauge what the emerging priorities for

NIPEC may be in terms of supporting the response to the pandemic. A draft NIPEC Business Plan 2021-22 was approved by NIPEC Council in March 2021.

Unlike previous years when the Draft Business Plan had to be submitted to DoH for final approval, ALBs have been advised that due to the ongoing pause in sponsorship and governance activities as a result of the pandemic, they should conduct a light touch review and roll forward of current 2020-21 Business Plans and Corporate Strategies for 2017-21 into 2021-22. The correspondence from the DoH Director of Corporate Management on 23 March 2021 also confirmed that there will be no formal Departmental approval process this year, that the correspondence itself conferred Departmental approval of the plans. ALBs were requested to share revised plans with Sponsor Branches for information.

NIPEC'S Professional Workplan sets out the statutory responsibilities of NIPEC and includes key priorities and actions contained within the Annual Business Plan. A progress monitoring report is presented to NIPEC Council quarterly with progress on objectives rated using the 'RAG' identification method. A summary of performance against corporate key performance indicators is also presented monthly to the Business Team and quarterly to the Audit & Risk Committee and Council.

### **Risk Management**

Leadership on risk is provided through the Council with delegated authority to the Audit and Risk Committee for reviewing the arrangements and systems in place for risk management. The Chief Executive has overall responsibility for risk management and the Head of Corporate Services is the designated officer on behalf of the Chief Executive for co-ordinating risk management activities throughout NIPEC.

NIPEC's risk management process seeks to identify the principal risks which may prevent the achievement of corporate aims and objectives, and to evaluate the nature and extent of those risks and manage them efficiently and effectively. NIPEC have in place a Risk Management Strategy and Action Plan which was reviewed in 2020-21 to take account of the updated version of the Orange Book (Principles and Concepts in the Management of Risk 2020). The 2021-22 Strategy and associated action plan was approved by the Audit & Risk Committee in February 2021.

NIPEC'S Corporate Risk Register identifies risks that pose a strategic risk to the organisation and includes risk impact, score and action plans to ensure the focused and effective management of these. Throughout 2020-21, the register was discussed and updated monthly by the Business Team, and reviewed quarterly by the Audit & Risk Committee and Council. It is published monthly on the NIPEC website.

All staff receive training in risk management and are required to complete an e-learning module on risk management awareness along with being provided with risk related policies and procedures.

## 5. Information Risk

NIPEC acknowledges that management of information risks is an essential component of good governance. The organisation holds confidential and personal data in respect of staff and some registrant information which supports the running of the business.

NIPEC's information risks are managed within the context of the Risk Management Strategy, Information Governance Strategy, an Information Asset Register, Disposal Schedule and other related information governance policies which are reviewed and updated regularly. Specific roles have been identified to support the organisation in managing risks to the information it may hold. These roles include:

- Senior Information Risk Owner (SIRO)
- Personal Data Guardian
- Information Governance and Records Management Officer (IGRMO)
- Information Asset Owners (IAOs)

The Head of Corporate Services is the Data Guardian and Senior Information Risk Officer for the Organisation and NIPEC's Data Protection Officer (DPO) function is provided via an SLA with BSO. The DPO SLA supports NIPEC's compliance with the UK General Data Protection Regulations (UK GDPR) and also provides an independent assessment and recording of actual and suspected data breaches. The SLA was reviewed in 2020-21 to further clarify roles and responsibilities provided and ensure that the terms of the SLA were understood and fulfilled by both parties.

The NIPEC Information Governance Group ensures that NIPEC adheres to all legislation, policies, procedures and guidance relating to the handling and management of information within the organisation. All decisions along with major relevant business changes are presented to the Business Team for consideration and approval. NIPEC is also a member of the regional Information Governance Advisory Group led by DoH Information Unit.

NIPEC's Records Management process is supported by a Corporate IT and Information Officer and during 2020-21, NIPEC commenced an audit of its records which will be completed by May 2021.

All staff are required to complete an e-learning module on information governance with more specific training being provided for those with specific responsibilities. During 2020-21, the Head of Corporate Services attended remote SIRO and PDG training.

### **Cyber security incident at Queen's University Belfast**

While NIPEC had no data breaches during 2020-21, we did participate in the HSC response to a cyber security incident which took place at Queen's University Belfast (QUB) in February 2021. As the HSC has multiple contractual interactions with QUB,

some concerning personal information, the HSC technology teams, with the backing of the HSC SIRO's, took a number of actions to reduce potential disruption to HSC services, and continue to liaise with QUB on the impact of the cyber incident. The impact on the HSC is being fully investigated, and there may be a financial risk in relation to possible future liability, for potential claims for loss of personal data. As the breach occurred in a third party's systems the potential for liability is unclear and any financial impact is unquantifiable at present.

## **6. Fraud**

NIPEC takes a zero tolerance approach to fraud in order to protect and support our key public services. We have put in place a Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected, attempted or actual fraud. NIPEC has a nominated Fraud Liaison Officer (FLO) whose key responsibilities include to work with BSO Counter Fraud Services (CFS) to promote and develop an anti-fraud culture within NIPEC, provide advice and guidance where required to mitigate the risk of fraud and ensure that all staff are provided with mandatory fraud awareness training in support of the Fraud Response Plan.

## **7. Assurance**

The Audit & Risk Committee provides assurance to the Council on the adequacy and effectiveness of NIPEC'S system of internal control. In particular, the Committee provides an independent review of:

- all risk and control related disclosure statements;
- the underlying assurance processes that indicate the degree of the achievement of corporate objectives;
- policies for ensuring compliance with relevant regulatory, legal and code of conduct requirements;
- policies and procedure for all work related to fraud and corruption as set out in the DoH Guidance.

In carrying out this work the Committee will primarily utilise the work of Internal and External Audit although it will not be limited to these audit functions and can seek other assurance/s, when appropriate, from staff or other independent experts.

NIPEC Council also receives assurance through review reports on the system of internal financial control such as those provided by Internal Audit. NIPEC outsources part of its financial management function through an SLA with BSO and monitoring of this is carried out by regular budget review meetings with BSO Finance staff and ongoing informal discussion.

There are a number of measures in place to assure NIPEC Council on the organisation's efficient use of funding and resources which include:

- comprehensive budgeting systems, with an annual budget which is reviewed and agreed by the Council;
- setting targets to measure financial and other performances;
- monthly financial monitoring returns to DoH Financial Management Unit for both revenue and capital;
- regular reviews by the Council of financial reports, which indicate financial performance against the forecast;
- a set of the draft minutes of the last Audit and Risk Committee meeting;
- an Annual Report on the activity of the Audit and Risk Committee for the year is submitted to the Council;
- a copy of NIPEC's monitoring of its organisational KPIs.

The DoH Controls Assurance Standards (CAS) process ended with effect from 1 April 2018 with each ALB advised to put in place alternative, proportionate assurance arrangements. As part of the approved Internal Audit programmes for 2020-21 year, NIPEC joined with other regional organisations in an advisory assignment, facilitated by Internal Audit, to develop replacement post controls assurance standards.

The purpose of the advisory work was to assist in developing an assurance map for each area of risk previously covered by a CAS. The population of the assurance maps provides a method for NIPEC to review assurances that exist in respect of compliance with key requirements, identify any gaps in control and/or assurance that exist and take action to address any gaps in control and/or assurance. The assurance map templates are not intended to be completed annually but should be reviewed regularly to ensure that the identified required assurances are received and reported to the Audit & Risk Committee. The reporting of the identified required assurances to the Committee will demonstrate the embedding of appropriate, proportionate assurance arrangements in areas previously covered by CAS.

The Council is satisfied with the quality of the information received during the year and is satisfied that the information was sufficient to enable the Council to fulfil its obligations.

## **8. Sources of Independent Assurance**

NIPEC obtains Independent Assurance from the following sources:

- **Internal Audit**

NIPEC has an outsourced internal audit function with the BSO, which operates to defined standards. Its work is informed by an analysis of risk to which the organisation is exposed and annual audit plans are based on this analysis.

The Internal Audit Plan for 2020-21, agreed by the Audit and Risk Committee in May 2020 was based on 19.5 days' work and focused on the areas of Finance and Board Effectiveness (including Retention of Council/Committee minutes and papers) along with the work outlined in section 6 Assurance. All audit assignments for 2020-21 were completed and outcomes were as follows:

- **Financial Review** - **'Satisfactory Assurance'**  
*No priority 1 weaknesses were identified.*
- **Board Effectiveness** - **'Satisfactory Assurance'**  
*No priority 1 weaknesses were identified.*

The Head of Internal Audit presented a Mid-Year Assurance Statement to the Audit and Risk Committee meeting in October 2020, to support the Chief Executive in the completion of the DoH Mid-Year Assurance Statement.

The Head of Internal Audit is required to provide an annual opinion on risk management, control and governance arrangements. The purpose of the annual opinion is to contribute to the assurances available to the Accounting Officer and the Council which underpin the Council's own assessment of the effectiveness of the system of internal governance.

The Head of Internal Audit's Annual Report 2020-21 for the year gave the following opinion for NIPEC:

*"Overall for the year ended 31 March 2021, I can provide **Satisfactory** assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control."*

- **External audit**

The Financial Statements of NIPEC are audited by the Northern Ireland Audit Office who provide independent assurance to the Northern Ireland Assembly. Any control weaknesses identified in the course of conducting the audit are communicated to the Audit & Risk Committee in the Report to those Charged with Governance. A representative from the Northern Ireland Audit office attends the NIPEC Audit & Risk Committee meetings.

- **Investors in People (IiP)**

NIPEC were successful in achieving re-accreditation to the Investors in People Standard, which was reassessed and awarded on 25 February 2021 for a period of 3 years.

- **Nursing and Midwifery Council (NMC) – Professional Registration**

The Chief Executive, the five Senior Professional Officers, NIPEC Professional Associates and Registrant members of Council have to hold, as a requirement of their employment/appointment, a current valid Nursing and/or Midwifery registration with the NMC. This registration has to be revalidated every three years with the requirement to renew registration on an annual basis for which an annual fee is paid to the NMC. NIPEC monitors this on an ongoing basis.

## **9. Review of Effectiveness of the System of Internal Governance**

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the Internal Auditors and the Senior Managers within NIPEC who have responsibility for the development and maintenance of the internal control framework, and by comments made by the External Auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Council and Audit & Risk Committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

To keep Members updated on the Organisation's efficient use of funding and resources, at each Council meeting they receive a set of the draft minutes of the last Audit & Risk Committee meeting, accompanied by a verbal report from the Committee Chair and a written report from the Head of Corporate Services. An update on the progress of NIPEC's current projects is given by the Chief Executive and this is complemented, at times, with a presentation by the relevant Senior Professional Officer.

The Audit & Risk Committee agenda covers Financial Statements, Financial Audit areas (Internal & External), Corporate Risk Register, SLA agreements, organisational KPIs, annual Property Asset Management Plan, External Hospitality, policies and procedures updates, Chair & Chief Executive's expenses and relevant correspondence.

An Annual Report on the activity of the Audit & Risk Committee for the year 2020-21 will be submitted to the Council meeting being held on 30 June 2021.

There were no incidents within NIPEC of data loss or serious adverse incidents during the year.

## **10. Internal Governance Divergences – Current and New for 2020-21**

### **Shared Service Audits**

A number of audits (summarised below) have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan. The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports have been presented to BSO Governance & Audit Committee. As NIPEC is a customer

of BSO Shared Services, a summary of the reports was included in the NIPEC HIA Annual Report 2020-21, summary below:

Shared Service Audit	Assurance
<b>Payroll Service Centre</b>	<ul style="list-style-type: none"> <li>• <b>Satisfactory:</b> Elementary Payroll Processes</li> <li>• <b>Limited:</b> End-to-End HSC Timesheet Processing, SAP/HMRC RTI Reconciliation, Management of Overpayments and Holiday Pay</li> </ul>
<b>Recruitment Shared Service Centre</b>	<ul style="list-style-type: none"> <li>• <b>Satisfactory</b></li> </ul>
<b>Business Services Team</b>	<ul style="list-style-type: none"> <li>• <b>Satisfactory</b></li> </ul>
<b>Accounts Payable</b>	<ul style="list-style-type: none"> <li>• <b>Satisfactory</b></li> </ul>

## 11. Reporting of Complaints

NIPEC received no written complaints about its services during 2020-21. Our Complaints Policy was reviewed in line with the DoH Guidance in Relation to the HSC Complaints Procedure (revised 2019) and approved by Council.

## 12. Reporting of Adverse Incidents

NIPEC has in place a Policy for the reporting of Adverse Incidents/Accidents/Near Misses & Dangerous Occurrences. To note that there were no incidents recorded for 2020-21.

## 13. Budget Position and Authority

The Assembly passed the Budget Act (Northern Ireland) 2021 in March 2021 which authorised the cash and use of resources for all departments and their Arms' Length Bodies for the 2020-21 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2021 also authorised a Vote on Account to authorise departments and their Arms' Length Bodies' access to cash and use of resources for the early months of the 2021-22 financial year. This will be followed by the 2021-22 Main Estimates and the associated Budget (No. 2) Bill before the summer recess which will authorise the cash and resource balance to complete for the remainder of 2021-22 based on the Executive's 2021-22 Final Budget.

## 14. EU Exit

The UK left the EU on 31 December 2020 and the Government reached a Trade and Cooperation Agreement on the UK's future relationship with the EU. The European Union Future Relationship Bill came into effect on 1 January 2021.

NIPEC completed a risk assessment of the impact of the withdrawal on the organisation in line with the DoH EU Exit Operational Readiness Guidance issued in November 2020. Previous assessment by NIPEC based on a 'no deal' scenario indicated no actions were required as no risks were identified. This remained the case following the consideration of the risk assessment by NIPEC's Business Team in December 2020 however it was agreed that NIPEC would continue to review the risks on a regular basis until there is evidence of minimal impact of the EU EXIT across NI. The risk assessment was presented to NIPEC's Audit & Risk Committee in February 2021.

## **15. Conclusion**

NIPEC has a rigorous system of accountability on which I, as Accounting Officer, can rely on to help me form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI. The system operates on a principle of the need to manage and deploy public resources responsibly in the public interest. This is taken forward by the application of good common sense and sound financial management, as carried out

- in the spirit of, as well as to the letter of, the law;
- in the public interest;
- to high ethical standards;
- by achieving value for money.

Further to considering the Accountability Framework within the Body, and in conjunction with assurances given to me by the senior management team and Head of Internal Audit, I am content that NIPEC has operated a sound system of internal governance during the financial year 2020-21.

## Remuneration and Staff Report

### Scope of the Report

The Remuneration Report summarises the remuneration policy of the Northern Ireland Practice and Education Council for Nursing and Midwifery (NIPEC) and particularly its application in connection with senior managers. The report, completed in line with circular FD (DFP) 04/10, dated 31 March 2010, also describes how NIPEC applies the principles of good corporate governance in relation to Senior Managers' remuneration in accordance with HSS (SM) 3/2001 issued by the Department of Health (DoH).

### Remuneration Committee

The Remuneration Committee of NIPEC is chaired by Professor Carol Curran (Chair of NIPEC) and the membership consists of the Lay and Professional Members of Council. As per the DoH guidelines, 'Code of Conduct and Code of Accountability for Board Members of Health and Social Care Bodies', dated 18 July 2012, none of the Council members who serve on the Audit and Risk Committee is in membership of the NIPEC Remuneration Committee.

The Chief Executive, ex-officio member and officers of NIPEC do not attend this meeting.

There was no requirement for a Remuneration Committee meeting to be held during 2020-21 as the interim Chief Executive post was being filled as a secondment from the DoH.

### Remuneration Policy

The Chair of NIPEC receives an annual payment for her role however the remaining members of NIPEC's Council do not receive any remuneration but are entitled to claim any reasonable expenses incurred on Council business.

NIPEC applies the remuneration policy as directed by circular HSS (SM) 3/2001, issued by the DoH in respect of Senior Managers who hold senior manager contracts. These managers are subject to the NHS Individual Performance Review system. Within the system, each participant agrees objectives with his/her Senior Manager. At the end of each year, performance is assessed and a performance pay award is given accordingly. For the Chief Executive, this award is approved by the Chairman of the Council and endorsed by the Council's Remuneration Committee. There are no elements of Senior Managers' remuneration that are not subject to performance conditions.

### Contracts

HSC appointments are made on the basis of the merit principle, in fair and open competition and in accordance with all relevant legislation and, as applicable, circular HSS (SM) 3/2001. Unless otherwise stated, the employees covered by this report are appointed on a permanent basis, subject to satisfactory performance.

Mrs Angela McLernon	took up post as Chief Executive on 1 July 2014, seconded from the DoH;
Mrs Cathy McCusker	was appointed Senior Professional Officer on 1 April 2006;
Ms Angela Reed	was appointed Senior Professional Officer on 3 November 2008;
Dr Carol McKenna	was appointed Senior Professional Officer on 1 January 2009 (currently on a career break);
Ms Fiona Bradley	was appointed Senior Professional Officer on 1 April 2019;
Mrs Caroline Leckey	was appointed on a secondment to NIPEC as a Senior Professional from 1 April 2019 to 30 June 2020;
Ms Jill Jackson	was appointed Head of Corporate Services on 1 October 2019.

### **Notice Periods**

Three months' notice is to be provided by either party, except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice, or from accepting payment in lieu of notice.

### **Retirement Age**

Prior to 1 October 2006, employees were required to retire at age 65 years, with occupational pensions normally effective from age 60 years. With the introduction of the Equality (Age) Regulations (Northern Ireland) 2006, however, employees can now request to work beyond the age of 65 years.

### **Compensation for Premature Retirement**

In accordance with Circular HSS (S) 11/83 and subsequent supplements, there is provision within the HSC Superannuation Scheme for premature retirement with immediate payment of superannuation benefits and compensation for eligible employees on the grounds of:

- efficiency of the service;
- redundancy;
- organisational change.

Employers who retire staff early on any of the above grounds must pay the following:

- the basic pension, plus increases up to normal retirement age;
- the enhancement element of the pension, plus increases for as long as this remains in payment;
- the enhancement element of the lump sum;
- the actuarial charge for payment of the basic lump sum before normal retirement age.

There is also provision within the Scheme for early retirement with benefits on health grounds, subject to confirmation of permanent incapacity by HSC Medical Advisers.

There were no early retirements or payments of compensation for other departures paid during 2020-21.

## Staff Report

The Hutton Fair Pay Review recommended that, from 2011-12, all public service organisations publish their top to median pay multiples each year. The Department of Health issued Circular HSC (F) 23/2012 and subsequently issued Circular HSC (F) 23/2013, setting out a requirement to disclose the relationship between the remuneration of the most highly paid director in the organisation and the median remuneration of the organisation's workforce. Following application of the guidance contained in circular HSC (F) 23/2013, the following can be reported:

<b>(Audited)</b>	<b>2021</b>	<b>2020</b>
Band of Highest Paid Director's Total Remuneration - £000s	80-85	70-75
Organisational - Median Total Remuneration	44,503	£44,406
Ratio	1:8	1.6
Range of Staff remuneration	21-80k	£21k - £73k

### Public Sector appointees and Staff Resources not on Payroll

Under DoH circular reference: HSC (F) 21-2014 Departmental ALBs are required to disclose in the Annual Reports the details of 'off-payroll' engagements at a total cost of over £58,200 per annum that were in place during 2020-21. This does not apply to staff or public sector appointees within respective organisations, contracted through employment agencies and self-employed, including through personal service companies.

### NIPEC – Off-Payroll Staff Resources

	<b>2020-21</b>	<b>2019-20</b>
Off-Payroll staff as at 1 April	-	-
New engagements during the year	-	-
Number of engagements transferred to departments payroll	-	-
Number of engagements that have come to an end during the year	-	-
Off-Payroll staff as at 31 March	-	-

**Staff Costs (Audited)**

	2021		2020	
	Permanently employed staff	Others	Total	Total
Staff costs comprise:	£	£	£	£
Wages and salaries	794,773	48,687	843,460	1,599,447
Social security costs	54,744	-	54,744	71,485
Other pension costs	103,420	-	103,420	131,838
<b>Sub-Total</b>	<b>952,937</b>	<b>48,687</b>	<b>1,001,624</b>	<b>1,803,130</b>
Capitalised staff costs	-	-	-	-
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>952,937</b>	<b>48,687</b>	<b>1,001,624</b>	<b>1,803,130</b>
Less recoveries in respect of outward secondments			-	-
<b>Total net costs</b>			<b><u>1,001,624</u></b>	<b><u>1,803,130</u></b>

NIPEC participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both NIPEC and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. NIPEC is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2020-21 accounts.

### Average number of persons employed (*Audited*)

The average number of whole time equivalent persons employed during the year was as follows;

	2021			2020
	Permanently employed staff No.	Others No.	Total No.	Total No.
Administrative and clerical	8	1	9	12
Nursing and Midwifery	4	3	7	9
<b>Total average number of persons employed</b>	<b>12</b>	<b>4</b>	<b>16</b>	<b>21</b>
Less average staff number relating to capitalised staff costs			-	-
Less average staff number in respect of outward secondments			-	-
<b>Total net average number of persons employed</b>			<b>16</b>	<b>21</b>

The staff numbers disclosed as 'Others' in 2020-21 relate to temporary members of staff.

The gender breakdown for 2021 is:

<i>(Audited)</i>	2021		2020	
	Female	Male	Female	Male
<b>Administrative and Clerical</b>	8	1	10	2
<b>Nursing and Midwifery (inc. 1 Senior Civil Servant)</b>	7	-	9	-
<b>Total</b>	<b>15</b>	<b>1</b>	<b>19</b>	<b>2</b>

Staff composition: NIPEC does not employ any Directors. The Chief Executive is a Senior Civil Servant seconded to the post.

## Reporting of early retirement and other compensation scheme - exit packages

Exit package cost band	*Number of compulsory redundancies		*Number of other departures agreed		Total number of exit packages by cost band	
	2021	2020	2021	2020	2021	2020
<£10,000	-	-	-	-	-	-
£10,001 - £25,000	-	-	-	-	-	-
£25,001 - £50,000	-	-	-	-	-	-
£50,001 - £100,000	-	-	-	-	-	-
£100,001- £150,000	-	-	-	-	-	-
£150,001- £200,000	-	-	-	-	-	-
> £200,000	-	-	-	-	-	-
<b>Total number of exit packages by type</b>	-	-	-	-	-	-
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Total resource cost</b>	-	-	-	-	-	-

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation Act 1972.

The table above shows the total exit cost of exit packages agreed and accounted for in 2020-21 and 2019-20. £Nil exit costs were paid in 2020-21, the year of departure (2019-20 £Nil). Where the NIPEC has agreed early retirements, the additional costs are met by the NIPEC and not by the HSC pension scheme. Ill health retirement costs are met by the pension scheme and are not included in the table. During 2020-21 there were no early retirements from NIPEC agreed on the grounds of ill-health.

The salary, pension entitlements, and the value of any taxable benefits in kind to the senior business team of NIPEC were as follows:  
(Audited)

Members	2020-21					2019-20				
	Salary £000s	Bonus / Performance Pay £000s	Benefits in kind (rounded to nearest £100)	Pension Benefits (rounded to nearest £1,000)	Total £'000	Salary £000s	Bonus / Performance Pay £000s	Benefits in kind (rounded to nearest £100)	Pension Benefits (rounded to nearest £1,000)	Total £'000
<b>Non Exec Members</b>										
Carol Curran*	10-15	-	-	-	<b>10-15</b>	10-15	-	-	-	<b>10-15</b>
<b>Executive Members</b>										
Angela McLernon**	80-85	-	-	-	<b>80-85</b>	70-75	-	-	-	<b>70-75</b>
Cathy McCusker	60-65	-	100	15	<b>75-80</b>	55-60	-	100	14	<b>70-75</b>
Angela Reed	60-65	-	100	14	<b>70-75</b>	55-60	-	200	13	<b>70-75</b>
Fiona Bradley	50-55	-	100	6	<b>55-60</b>	50-55	-	100	13	<b>60-65</b>
Jill Jackson***	50-55	-	-	109	<b>105-110</b>	20-25 (FY equivalent 50-55)	-	-	-	<b>20-25 (FY equiv. 50-55)</b>

\*Carol Curran does not receive pension remuneration as a non-executive member.

\*\*Angela McLernon seconded from DoH

\*\*\*Jill Jackson started on 1 October 2019

Pensions of the Senior Business Team  
(Audited)

Name	Accrued pension at pension age as at 31/3/21 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2021 £'000s	CETV at 31 March 2020 £'000s	Real increase in CETV £'000s
Angela McLernon	-	-	-	-	-
Cathy McCusker	0-2.5 Plus lump sum of 0-2.5	25-30 Plus lump sum of 70-75	629	588	16
Angela Reed	0-2.5 Plus lump sum of 0-2.5	20-25 Plus lump sum of 45-50	454	422	14
Fiona Bradley	0-2.5 Plus lump sum 2.5-5	20-25 Plus lump sum 65-70	532	498	13
Jill Jackson	15-20 Plus lump sum 10-12.5	35-40 Plus lump sum 20-25	215	110	100

Angela McLernon is a secondment and not a member of HSC pension scheme.

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

### Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital 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 the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS 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 within the guidelines prescribed by the Institute and Faculty of Actuaries.

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

## **Other**

There are no elements of the remuneration package which are not cash.

There is no compensation payable to former senior managers.

There are no amounts included above which are payable to third parties for services of a senior manager.

There have been no awards made to past senior managers.

## **Equality**

NIPEC is committed to promoting equality of opportunity for all. It is the policy of NIPEC to provide employment for all, irrespective of, for example, religious belief, political opinion, gender and marital status, sexual orientation, disability, race or ethnic origin, domestic responsibility, trade union membership and age.

## **Staff Turnover**

NIPEC is a small regional Non-Departmental Public Body (NDPB) with an establishment of 15 permanent staff. Due to the small size of the organisation and the diverse nature of the expertise required, NIPEC retains a list of Bank staff to increase capacity for specific time bound programmes of work.

Over the past 5 years there has been a low turnover of staff; the last two staff left in 2019-20 to retire. In 2021-22 a number of corporate staff are due to retire and NIPEC are planning for the replacement of those by currently undertaking a scoping exercise to ensure the current structure remains fit for purpose.

## **Staff Engagement**

NIPEC is committed to involving, engaging and developing staff as they support the organisation to achieve its business objectives. One method of doing this is our fortnightly 'Huddle' which is attended by all staff and provides the opportunity for everyone to be updated on developments in the organisation and the wider HSC. Regular Staff meetings allow staff to input to the agenda and invite external colleagues to attend and brief where appropriate. Both these meetings continued to be held remotely throughout the Covid-19 pandemic.

All staff also participate in NIPEC's annual appraisal process which includes the agreement of personal development plans with line managers.

In 2020-21 NIPEC's Health and Wellbeing Committee developed a calendar of health and wellbeing events to support all staff in their physical and mental health wellbeing, encouraging people to participate in remote lunches, walking clubs and charity fundraisers. In addition the Committee published a Health and Social Wellbeing Newsletter, Pulse, to ensure staff remained connected. Further details of NIPEC's Health and Social Wellbeing Committee's activities can be found in the Accountability Report, page 26.

### **Staff Absence**

The cumulative sickness and absenteeism rate for the organisation as at the end of March 2021 was 1.84% which was below NIPEC's target of 3.5%.

## Accountability and Audit Report

### Assembly Accountability Disclosure Notes

#### (i) Losses and Special Payments:

Losses statement	2020-21		2019-20
	Number of Cases	£000	£000
Total number of losses	-	-	-
Total value of losses	-	-	-

Individual losses over £250,000	2020-21		2019-20
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2020-21		2019-20
	Number of Cases	£000	£000
Total number of special payments	-	-	-
Total value of special payments	-	-	-

Special Payments over £250,000	2020-21		2019-20
	Number of Cases	£	£
Compensation payments			
- Clinical Negligence	-	-	-
- Public Liability	-	-	-
- Employers Liability	-	-	-
- Other	-	-	-
Ex-gratia payments	-	-	-
Extra contractual	-	-	-
Special severance payments	-	-	-
<b>Total special payments</b>	-	-	-

#### Other Payments

There were no other special payments or gifts made during the year.

## **Accountability Report**

### **Regularity**

NIPEC is resourced through an annual Revenue Resource Limit and is responsible and accountable for all of its activities. In 2020-21, mechanisms were maintained in order to assure the DoH and the public of the efficient and effective performance of NIPEC in delivering its functions, ensuring compliance with Statutory and Regulatory requirements and the proper and effective use of public funds. The Internal Auditor's annual report for the year assured the Audit and Risk Committee that adequate and effective systems of internal financial control had been established by management within the Council.

NIPEC did not make any charitable donations during the financial year and there were no personal data related incidents requiring disclosure during the year.

### **Special Payments**

There were no other special payments or gifts made during the year.

### **Other Payment**

There were no other payments made during the year.

### **Long Term Expenditure Plans**

DoH is facing an extremely challenging financial outlook for 2021-22 as the budget settlement only provides additional recurrent funding to cover the Agenda for Change (AfC) pay increase in 2021-22 and is not adequate to meet inescapable pressures; nor will it provide a basis for the sustainable rebuild of the HSC.

NIPEC received an opening allocation of £1,338,115 for 2021-22 and have been advised to plan to absorb total price inflation from the 2021-22 opening baseline budget allocation. NIPEC will need to deliver savings in 2021-22 to live within this budget allocation and savings plans will be incorporated into the budget build. This could place significant financial challenges on the Organisation however NIPEC will develop its financial plans to ensure that a financial breakeven position is achieved by 31 March 2022.

### **Fees and Charges**

There were no other fees and charges during the year.

### **Remote Contingent Liabilities**

In addition to contingent liabilities reported within the meaning of IAS37, NIPEC 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. NIPEC had no remote contingent liabilities.

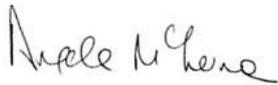
## Going Concern

The accounts have been prepared on an ongoing concern basis. Management are not aware of any conditions or events, currently or in the future, that would bring this assumption into question.

In addition, due to the manner in which the NIPEC is funded, the Statement of Financial Position will show a negative position. In line with the FReM, sponsored entities such as the NIPEC which show total net liabilities, should prepare financial statements on a going concern basis. The cash required to discharge these net liabilities will be requested from the Department when they fall due, and is shown in the Statement of Changes in Taxpayers' Equity.

Signed:

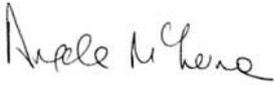
Date: 2 July 2021



Mrs Angela McLernon, OBE  
Accounting Officer

## Certificates of Chairman and Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 63 – 103), which I am required to prepare on behalf of the Northern Ireland Practice and Education Council for Nursing and Midwifery, have been compiled from, and are in accordance with, the accounts and financial records maintained by the Northern Ireland Practice and Education Council for Nursing and Midwifery and with the accounting standards and policies for HSC bodies approved by the DoH.

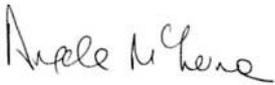
Signed:  Chief Executive

Date: 2 July 2021

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 63 – 103), as prepared in accordance with the above requirements, have been submitted to, and duly approved by, the Council.

Signed:  Chair

Date: 2 July 2021

Signed:  Chief Executive

Date: 2 July 2021

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **THE CERTIFICATE AND REPORT 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 Northern Ireland Practice and Education Council for the year ended 31 March 2021 under the Health and Personal Social Services Act (Northern Ireland) 2002. 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. These financial statements have been prepared under the accounting policies set out within them.

The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union and interpreted 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 the Northern Ireland Practice and Education Council's affairs as at 31 March 2021 and of the Northern Ireland Practice and Education Council's net expenditure for the year then ended; and
- have been properly prepared in accordance with under the Health and Personal Social Services Act (Northern Ireland) 2002 and Department of Health 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 of Public Sector Entities 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 Northern Ireland Practice and Education Council in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, 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 Northern Ireland Practice and Education Council'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 Northern Ireland Practice and Education Council'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 Northern Ireland Practice and Education Council 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 in the future.

My responsibilities and the responsibilities of the Council and 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. The Council 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 Health directions made under the Health and Personal Social Services Act (Northern Ireland) 2002; 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 Northern Ireland Practice and Education Council 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 Council and Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Council 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;
- assessing the Northern Ireland Practice and Education Council'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 Northern Ireland Practice and Education Council 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 Health and Personal Social Services Act (Northern Ireland) 2002

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 Northern Ireland Practice and Education Council through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included Health and Personal Social Services Act (Northern Ireland) 2002;
- making enquires of management and those charged with governance on the Northern Ireland Practice and Education Council'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 Northern Ireland Practice and Education Council's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas,

transaction streams and business practices that may be susceptible to material misstatement due to fraud;

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

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://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.



KJ Donnelly  
Comptroller and Auditor General  
Northern Ireland Audit Office  
1 Bradford Court  
Galwally, Belfast, BT8 6RB

9 July 2021

# Financial Statements

for the Year Ended 31 March 2021

*These accounts for the year ended 31 March 2021 have been prepared in accordance with Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health.*

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2021

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

	NOTE	2021 £	2020 £
<b>Income</b>			
Revenue from contracts with customers	4.1	-	-
Other operating income	4.2	-	29,714
Deferred income	4.3	-	-
<b>Total operating income</b>		<b>-</b>	<b>29,714</b>
<b>Expenditure</b>			
Staff costs	3	(1,001,624)	(1,803,130)
Purchase of goods and services	3	(5,934)	(19,263)
Depreciation, amortisation and impairment charges	3	(14,424)	(15,544)
Provision expense	3	(44,245)	(57,781)
Other expenditure	3	(425,183)	(518,908)
<b>Total operating expenditure</b>		<b>(1,491,410)</b>	<b>(2,414,626)</b>
<b>Net Expenditure</b>		<b>(1,491,410)</b>	<b>(2,384,912)</b>
Finance income	4.2	-	-
Finance expense	3	-	-
<b>Net expenditure for the year</b>		<b>(1,491,410)</b>	<b>(2,384,912)</b>
Revenue Resource Limit (RRL) received from DHSSPS	22.1	1,507,816	2,402,725
<b>Surplus/(Deficit) against RRL</b>		<b>16,406</b>	<b>17,813</b>
<b>OTHER COMPREHENSIVE EXPENDITURE</b>			
	NOTE	2021 £	2020 £
<b>Items that will not be reclassified to net operating costs:</b>			
Net result on revaluation of property, plant & equipment	5.1/9/5.2	-	-
Net gain on revaluation of intangibles	6.1/9/6.2	-	2
Net result on revaluation of financial instruments	7/9	-	-
<b>Items that may be reclassified to net operating costs:</b>			
Net result on revaluation of investments		-	-
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2021</b>		<b>(1,491,410)</b>	<b>(2,384,910)</b>

The notes on pages 67 to 103 form part of these accounts.

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## STATEMENT of FINANCIAL POSITION as at 31 March 2021

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

	NOTES	2021		2020	
		£	£	£	£
<b>Non Current Assets</b>					
Property, plant and equipment	5.1/5.2	18,493		15,257	
Intangible assets	6.1/6.2	23,524		31,688	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
<b>Total Non Current Assets</b>			42,017		46,945
<b>Current Assets</b>					
Assets classified as held for sale	10	-		-	
Inventories	11	-		-	
Trade and other receivables	13	4,134		20,053	
Other current assets	13	16,935		17,028	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	23,139		23,800	
<b>Total Current Assets</b>			44,208		60,881
<b>Total Assets</b>			<b>86,225</b>		<b>107,826</b>
<b>Current Liabilities</b>					
Trade and other payables	14	(235,027)		(389,115)	
Other liabilities	14	-		-	
Intangible current liabilities	14	-		-	
Financial liabilities	7	-		-	
Provisions	15	(30,691)		(30,171)	
<b>Total Current Liabilities</b>			(265,718)		(419,286)
<b>Total assets less current liabilities</b>			<b>(179,493)</b>		<b>(311,460)</b>
<b>Non Current Liabilities</b>					
Provisions	15	(655,241)		(642,207)	
Other payables > 1 yr	14	-		-	
Financial liabilities	7	-		-	
<b>Total Non Current Liabilities</b>			(655,241)		(642,207)
<b>Total assets less total liabilities</b>			<b>(834,734)</b>		<b>(953,667)</b>
<b>Taxpayers' Equity and other reserves</b>					
Revaluation reserve		53		53	
SoCNE Reserve		(834,787)		(953,720)	
<b>Total equity</b>			<b>(834,734)</b>		<b>(953,667)</b>

The financial statements on pages 63 to 103 were approved by the Board on 2<sup>nd</sup> July 2021 and were signed on its behalf by:

Signed (Chair) *Carol Curran* Date 2 July 2021

Signed (Chief Executive) *Nuala McKeown* Date 2 July 2021

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### STATEMENT of CASHFLOWS for the year ended 31 March 2021

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

	NOTE	2021 £	2020 £
<b>Cashflows from operating activities</b>			
Net deficit after interest/Net operating cost		(1,491,410)	(2,384,912)
Adjustments for non cash costs	3	75,169	89,325
Decrease/(Increase) in trade and other receivables		16,012	(7,545)
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant & equipment		-	-
Movements in receivables relating to the sale of intangibles		-	-
Movements in receivables relating to finance leases		-	-
Movements in receivables relating to PFI and other service concession arrangement contracts		-	-
(Increase)/decrease in inventories		-	-
Decrease/(Increase) in trade payables		(154,088)	208,513
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant & equipment		-	(4,931)
Movements in payables relating to the purchase of intangibles		-	-
Movements in payables relating to finance leases		-	-
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	(30,691)	(30,171)
<b>Net cash outflow from operating activities</b>		<b>(1,585,008)</b>	<b>(2,129,721)</b>
<b>Cashflows from investing activities</b>			
(Purchase of property, plant & equipment)	5	(3,865)	-
(Purchase of intangible assets)	6	-	-
Proceeds of disposal of property, plant & equipment		-	-
Proceeds on disposal of intangibles		-	-
Proceeds on disposal of assets held for resale		-	-
<b>Net cash outflow from investing activities</b>		<b>(3,865)</b>	-
<b>Cash flows from financing activities</b>			
Grant in aid		1,588,212	2,130,319
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
<b>Net financing</b>		<b>1,588,212</b>	<b>2,130,319</b>
<b>Net (decrease) increase in cash &amp; cash equivalents in the financial year</b>		(661)	598
<b>Cash &amp; cash equivalents at the beginning of the financial year</b>	12	23,800	23,202
<b>Cash &amp; cash equivalents at the end of the financial year</b>	12	<b>23,139</b>	<b>23,800</b>

The notes on pages 67 to 103 form part of these accounts.

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### STATEMENT of CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2021

This statement shows the movement in the year on the different reserves held by NIPEC, analysed into 'Statement of Comprehensive Net Expenditure Reserve' (i.e. those reserves that reflect a contribution from the Department of Health). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The Statement of Comprehensive Net Expenditure Reserve (SoCNE Reserve) represents the total assets less liabilities of NIPEC, to the extent that the total is not represented by other reserves and financing items.

	NOTE	SoCNE Reserve £	Revaluation Reserve £	Taxpayers Equity £
<b>Balance at 1 April 2019</b>		<b>(715,127)</b>	<b>51</b>	<b>(715,076)</b>
<b>Changes in Taxpayers Equity 2019-20</b>				
Grant from DoH		2,130,319	-	2,130,319
Transfers between reserves		-	-	-
Comprehensive expenditure for the year		(2,384,912)	2	(2,384,910)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	16,000	-	16,000
<b>Balance at 31 March 2020</b>		<b>(953,720)</b>	<b>53</b>	<b>(953,667)</b>
<b>Changes in Taxpayers Equity 2020-21</b>				
Grant from DoH		1,588,212	-	1,588,212
Transfers between reserves		-	-	-
Comprehensive expenditure for the year		(1,491,410)	-	(1,491,410)
Transfer of asset ownership		5,631	-	5,631
Non cash charges - auditors remuneration	3	16,500	-	16,500
<b>Balance at 31 March 2021</b>		<b>(834,787)</b>	<b>53</b>	<b>(834,734)</b>

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### STATEMENT OF ACCOUNTING POLICIES

#### 1. Authority

These accounts have been prepared in a form determined by the Department of Health, based on guidance from the Department of Finance's Financial Reporting manual (FReM) and in accordance with the requirements of *Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14)* as amended by Article 6 of the *Audit and Accountability (Northern Ireland) Order 2003*.

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to the Northern Ireland Practice and Education Council (the "NIPEC"). Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the NIPEC for the purpose of giving a true and fair view has been selected. The NIPEC's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts, unless otherwise stated.

In addition, due to the manner in which the NIPEC is funded, the Statement of Financial Position will show a negative position. In line with the FReM, sponsored entities such as the NIPEC which show total net liabilities, should prepare financial statements on a going concern basis. The cash required to discharge these net liabilities will be requested from the Department when they fall due, and is shown in the Statement of Changes in Taxpayers' Equity.

#### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, inventories and certain financial assets and liabilities.

#### 1.2 Currency

These accounts are presented in UK Pounds sterling.

#### 1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings, and Assets under construction.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **Recognition**

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the entity;
- 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 cost of at least £5,000; or
- Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as “under construction” are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

#### **Valuation of Land and Buildings**

NIPEC did not own any Land and Building in the current 2020-21 financial year, or in the 2019-20 financial year.

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use;
- Specialised buildings – depreciated replacement cost; and
- Properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to non-current assets.

#### **Modern Equivalent Asset**

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

DoF has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. Land and Property Services (LPS) have included this requirement within the latest valuation.

#### **Assets Under Construction (AUC)**

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Assets are revalued and depreciation commences when they are brought into use.

#### **Short Life Assets**

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

#### **Revaluation Reserve**

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

#### **1.4 Depreciation**

No depreciation is provided on freehold land since land has unlimited or a very long established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of “non-current assets held for sale” are also not depreciated.

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under.

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the ALB expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

Asset Type	Asset Life
Freehold Buildings	25 – 60 years
Leasehold property	Remaining period of lease
IT Assets	3 – 10 years
Intangible assets	3 – 10 years
Other Equipment	3 – 15 years

#### 1.5 Impairment loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

#### 1.6 Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

The overall useful life of the NIPEC's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

#### 1.7 Intangible assets

Intangible assets includes any of the following held - software, licences, websites. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the financial year in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

#### Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the NIPEC's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, NIPEC; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value. The amount recognised for internally-generated intangible assets is the sum.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

#### **1.8 Non-current assets held for sale**

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the Statement of Comprehensive net Expenditure reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

#### **1.9 Inventories**

Inventories are valued at the lower of cost and net realisable value. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **1.10 Income**

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the 5 essential criteria within the scope of IFRS 15 are met in order to define income as a contract. Income relates directly to the activities of the HSC body and is recognised when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised. Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

#### **Grant in aid**

Funding received from other entities, including the Department and the Health and Social Care Board are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

#### **1.11 Investments**

NIPEC does not have any investments.

#### **1.12 Research and Development expenditure and the impact of implementation of ESA 2010**

Research and development expenditure is expensed in the year it is incurred in accordance with IAS 38.

Following the introduction of the 2010 European System of Accounts (ESA10), from 2016-17 there has been a change in the budgeting treatment (a change from the revenue budget to the capital budget) of research and development (R&D) expenditure. As a result, additional disclosures are included in the notes to the accounts.

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1.13 Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

#### 1.14 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### 1.15 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

##### **NIPEC as lessee**

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating NIPEC's surplus/deficit.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the financial year in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated. Leased land may be either an operating lease or a finance lease depending on the conditions in the lease agreement and following the general guidance set out in IAS17. Leased buildings are assessed as to whether they are operating or finance leases.

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### **NIPEC as lessor**

Amounts due from lessees under finance leases are recorded as receivables at the amount of the ALB's net investment in the leases. Finance lease income is allocated to accounting financial years so as to reflect a constant periodic rate of return on the ALB's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

#### **1.16 Private Finance Initiative (PFI) transactions**

NIPEC has had no PFI transactions during the year.

#### **1.17 Financial instruments**

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

NIPEC has financial instruments in the form of trade receivables and payables and cash and cash equivalents.

- **Financial assets**

Financial assets are recognised on the balance sheet when NIPEC becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon NIPEC's assessment at the end of each reporting financial year as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Financial assets are classified into the following categories:

- financial assets at fair value through Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

- **Financial liabilities**

Financial liabilities are recognised on the balance sheet when NIPEC becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

- **Financial risk management**

IFRS 7 requires disclosure of the role that financial instruments have had during the financial year in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size, therefore NIPEC is not exposed to the degree of financial risk faced by business entities.

There are limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing its activities. Therefore the NIPEC is exposed to limited credit, liquidity or market risk.

- **Currency risk**

NIPEC is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. NIPEC has no overseas operations. NIPEC therefore has low exposure to currency rate fluctuations.

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

- **Interest rate risk**  
NIPEC has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.
- **Credit risk**  
Because the majority of NIPEC's income comes from contracts with other public sector bodies, the NIPEC has low exposure to credit risk.
- **Liquidity risk**  
Since NIPEC receives the majority of its funding through its principal Commissioner which is voted through the Assembly, it is therefore not exposed to significant liquidity risks.

#### 1.18 Provisions

In accordance with IAS 37, provisions are recognised when NIPEC has a present legal or constructive obligation as a result of a past event, it is probable that NIPEC will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting financial year, taking into account the risks and uncertainties.

Where a provision is measured using the cash flows estimated to settle the obligation its carrying amount is the present value of those cash flows using DoF-issued discount rates as at 31 March 2021:

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	(0.02)%
	Medium term (5 – 10 years)	0.18%
	Long term (10 - 40 years)	1.99%
	Very long term (40+ years)	1.99%
Inflationary	Year 1	1.2%
	Year 2	1.6%
	Into perpetuity	2.0%

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note that PES issued a combined nominal and inflation rate table to incorporate the two elements – please refer to this table as necessary, as included within issuing email of circular HSC(F) 40-2020.

The discount rate to be applied for employee early departure obligations is -0.95% for 2020-21. NIPEC has also disclosed the carrying amount at the beginning and end of the financial year, additional provisions made, amounts used during the financial year, unused amounts reversed during the financial year and increases in the discounted amount arising from the passage of time and the effect of any change in the discount rate.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where NIPEC has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when NIPEC has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it.

The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with on-going activities of the entity.

#### **1.19 Contingencies**

NIPEC had no contingent assets or liabilities at either 31 March 2021 or 31 March 2020.

#### **1.20 Employee benefits**

##### **Short-term employee benefits**

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

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

the cost of any untaken leave that has been earned at the year end. This cost has been determined using individual's salary costs applied to their unused leave balances determined from a report of the unused annual leave balance as at 31 March 2021. It is not anticipated that the level of unused leave will vary significantly from year to year. (Untaken flexi leave is estimated to be immaterial to NIPEC and has not been included).

#### **Retirement benefit costs**

Past and present employees are covered by the provisions of the HSC Superannuation Scheme.

NIPEC participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both NIPEC and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. NIPEC is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

The costs of early retirements are met by NIPEC and charged to the Statement of Comprehensive Net Expenditure at the time NIPEC commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The 2017 valuation for the HSC Pension scheme will be used in the 2020-21 accounts.

#### **1.21 Reserves**

##### **Statement of Comprehensive Net Expenditure Reserve**

Accumulated surpluses are accounted for in the Statement of Comprehensive Net Expenditure Reserve.

##### **Revaluation Reserve**

The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets other than donated assets.

#### **1.22 Value Added Tax**

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **1.23 Third party assets**

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since NIPEC has no beneficial interest in them. Details of third party assets are given in Note 21 to the accounts.

#### **1.24 Government Grants**

The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

#### **1.25 Losses and Special Payments**

Losses and special payments are items that the Assembly would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had HSC bodies not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

#### **1.26 Charitable Trust Account Consolidation**

NIPEC held no charitable trust accounts at 31 March 2021 or 31 March 2020.

#### **1.27 Accounting Standards that have been issued but have not yet been adopted**

The International Accounting Standards Board have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose those standards together with an assessment of their initial impact on application.

IFRS10 Consolidated Financial Statements, IFRS 11 Joint Arrangements, IFRS 12 Disclosure of interests in Other Entities:

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were effective with EU adoption from 1 January 2014.

Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on Office of National Statistics (ONS) control criteria, as designated by Treasury.

A similar review in NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2022-23, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. NIPEC apply IFRS in full and their consolidation boundary may change as a result of the new Standards.

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022.

NIPEC should consider and disclose relevant figures in respect of measurement of the impact as judged necessary by each entity.

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting financial year beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023.

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the financial year of the initial application.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **NOTE 2 - ANALYSIS OF NET EXPENDITURE BY SEGMENT**

The core business and strategic direction of the NI Practice & Education Council is to improve the standards of practice, education and professional development of nurses and midwives to facilitate their delivery of safe, effective and person-centered care.

NIPEC Board acts as the Chief Operating Decision Maker and receives financial information on NIPEC as a whole and makes decisions on this basis. Hence, it is appropriate that NIPEC reports on a single operational segment basis.

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### NOTE 3 - EXPENDITURE

	2021 £	2020 £
Staff costs: <sup>1</sup>		
Wages and salaries	843,460	1,599,447
Social security costs	54,744	71,845
Other pension costs	103,420	131,838
Supplies and services – general	5,934	19,263
Recharges from other HSC organisations	109,888	107,514
Establishment	51,068	138,476
Transport	-	-
Premises	92,790	146,521
Rentals under operating leases	124,308	89,796
Interest charges	-	-
Miscellaneous	30,629	20,601
<b>Total Operating Expenses</b>	<b>1,416,241</b>	<b>2,325,301</b>
<b>Non cash items</b>		
Depreciation	6,260	6,813
Amortisation	8,164	8,163
Impairments	-	-
Result on disposal of property, plant & equipment (including land)	-	-
Result on disposal of intangibles	-	-
Loss on disposal of property, plant & equipment (including land)	-	568
Result on disposal of intangibles	-	-
Increase in provisions (provision provided for in year less any release)	44,245	57,781
Cost of borrowing provisions (unwinding of discount on provisions)	-	-
Auditors remuneration	16,500	16,000
<b>Total non cash items</b>	<b>75,169</b>	<b>89,325</b>
<b>Total</b>	<b>1,491,410</b>	<b>2,414,626</b>

<sup>1</sup> Further detailed analysis of staff costs is located in the Staff Report on pages 46 to 53. The decrease in salary costs is due to cessation of Transformation funded posts with effect from 1 October 2020.

During the year NIPEC purchased no non audit services from its external auditors (NIAO) (2019-20: £Nil).

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### NOTE 4 - INCOME

#### 4.1 Revenue from Contracts with Customers

NIPEC had no revenue from contracts with customers in 2020-21 and 2019-20.

#### 4.2 Other Operating Income

	2021 £	2020 £
Other income from non-patient services	-	29,714
Seconded staff	-	-
Charitable and other contributions to expenditure	-	-
Donations / Government grant / Lottery funding for non current assets	-	-
Profit on disposal of land	-	-
FTC interest receivable	-	-
Interest receivable	-	-
<b>Total Income</b>	<b>-</b>	<b>29,714</b>

#### 4.3 Deferred income

NIPEC had no deferred income in 2020-21 and 2019-20.

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 5 – PROPERTY, PLANT AND EQUIPMENT**

**NOTE 5.1 - Property, plant & equipment - year ended 31 March 2021**

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
<b>Cost or Valuation</b>									
At 1 April 2020	-	-	-	-	726	-	55,464	-	56,190
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	3,865	-	3,865
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
*Transfers	-	-	-	-	-	-	*7,512	-	7,512
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(5,408)	-	(5,408)
<b>At 31 March 2021</b>	-	-	-	-	<b>726</b>	-	<b>61,433</b>	-	<b>62,159</b>
<i>Accumulated</i>									
<b>Depreciation</b>									
At 1 April 2020	-	-	-	-	726	-	40,207	-	40,933
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
*Transfers	-	-	-	-	-	-	*1,881	-	1,881
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(5,408)	-	(5,408)
Provided during the year	-	-	-	-	-	-	6,260	-	6,260
<b>At 31 March 2021</b>	-	-	-	-	<b>726</b>	-	<b>42,940</b>	-	<b>43,666</b>

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 5.1 - (continued) Property, plant & equipment- year ended 31 March 2021**

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
<b>Carrying Amount</b>									
At 31 March 2021	-	-	-	-	-	-	18,493	-	18,493
At 31 March 2020	-	-	-	-	-	-	15,257	-	15,257
<b>Asset financing</b>									
Owned	-	-	-	-	-	-	18,493	-	18,493
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b>									
At 31 March 2021	-	-	-	-	-	-	18,493	-	18,493

\*£5,631 transfers relating to laptop during FY20-21

Any fall in value through negative indexation or revaluation is shown as impairment.

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £Nil (2020: £Nil)

The fair value of assets funded from the following sources during the year was:

	2021	2020
	£	£
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 5.2 - Property, plant & equipment - year ended 31 March 2020**

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
<b>Cost or Valuation</b>									
At 1 April 2019	-	-	-	-	726	-	65,895	-	66,621
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	4,931	-	4,931
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(15,362)	-	(15,362)
<b>At 31 March 2020</b>	-	-	-	-	<b>726</b>	-	<b>55,464</b>	-	<b>56,190</b>

*Accumulated*

**Depreciation**

At 1 April 2019	-	-	-	-	726	-	48,188	-	48,914
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(14,794)	-	(14,794)
Provided during the year	-	-	-	-	-	-	6,813	-	6,813
<b>At 31 March 2020</b>	-	-	-	-	<b>726</b>	-	<b>40,207</b>	-	<b>40,933</b>

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 5.2 - (continued) Property, plant & equipment- year ended 31 March 2020**

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total (£)
<b>Carrying Amount</b> At 31 March 2020	-	-	-	-	-	-	15,257	-	15,257
At 31 March 2019	-	-	-	-	-	-	<b>17,707</b>	-	<b>17,707</b>

**Asset financing**

Owned	-	-	-	-	-	-	15,257	-	15,257
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2020	-	-	-	-	-	-	<b>15,257</b>	-	<b>15,257</b>

**Asset financing**

Owned	-	-	-	-	-	-	17,707	-	17,707
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2019	-	-	-	-	-	-	<b>17,707</b>	-	<b>17,707</b>

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### NOTE 6 – INTANGIBLE ASSETS

#### NOTE 6.1 - Intangible assets - year ended 31 March 2021

	Software Licenses	Information Technology	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total (£)
<b>Cost or Valuation</b>									
At 1 April 2020	-	40,820	-	-	-	-	-	-	40,820
Indexation	-	(3)	-	-	-	-	-	-	(3)
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2021	-	<b>40,817</b>	-	-	-	-	-	-	<b>40,817</b>

#### Accumulated Amortisation

At 1 April 2020	-	9,132	-	-	-	-	-	-	9,132
Indexation	-	(3)	-	-	-	-	-	-	(3)
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	8,164	-	-	-	-	-	-	8,164
At 31 March 2021	-	<b>17,293</b>	-	-	-	-	-	-	<b>17,293</b>

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 6.1 - (continued) Intangible assets - year ended 31 March 2021**

	Software Licenses	Information Technology	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total (£)
<b>Carrying Amount</b> At 31 March 2021	-	23,524	-	-	-	-	-	-	23,524
At 31 March 2020	-	31,688	-	-	-	-	-	-	31,688

**Asset financing**

Owned	-	23,524	-	-	-	-	-	-	23,524
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2021	-	23,524	-	-	-	-	-	-	23,524

Any fall in value through negative indexation or revaluation is shown as impairment.

The fair value of assets funded from the following sources during the year was:

	2021 £	2020 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 6.2 - Intangible assets - year ended 31 March 2020**

	<b>Software Licenses</b>	<b>Information Technology</b>	<b>Websites</b>	<b>Development Expenditure</b>	<b>Licences, Trademarks &amp; Artistic Originals</b>	<b>Patents</b>	<b>Goodwill</b>	<b>Payments on Account &amp; Assets under Construction</b>	<b>Total (£)</b>
<b>Cost or Valuation</b>									
At 1 April 2019	-	40,815	-	-	-	-	-	-	40,815
Indexation	-	5	-	-	-	-	-	-	5
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2020	-	<b>40,820</b>	-	-	-	-	-	-	<b>40,820</b>

*Accumulated*  
**Amortisation**

At 1 April 2019	-	966	-	-	-	-	-	-	966
Indexation	-	3	-	-	-	-	-	-	3
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	8,163	-	-	-	-	-	-	8,163
At 31 March 2020	-	<b>9,132</b>	-	-	-	-	-	-	<b>9,132</b>

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 6.2 - (continued) Intangible assets - year ended 31 March 2020**

	Software Licenses	Information Technology	Websites	Development Expenditure	Licences, Trademarks & Artistic Originals	Patents	Goodwill	Payments on Account & Assets under Construction	Total (£)
<b>Carrying Amount</b> At 31 March 2020	-	31,688	-	-	-	-	-	-	31,688
At 31 March 2019	-	39,849	-	-	-	-	-	-	39,849

**Asset financing**

Owned	-	31,688	-	-	-	-	-	-	31,688
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2020	-	31,688	-	-	-	-	-	-	31,688

**Asset financing**

Owned	-	39,849	-	-	-	-	-	-	39,849
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2019	-	39,849	-	-	-	-	-	-	39,849

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### NOTE 7 - FINANCIAL ASSETS AND LIABILITIES

As the cash requirements of NDPBs are met through Grant-in-Aid provided by the Department of Health financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body

The majority of financial instruments relate to contracts to buy non-financial items in line with NIPEC's expected purchase and usage requirements and the NIPEC is therefore exposed to little credit, liquidity or market risk.

#### NOTE 8 - INVESTMENTS AND LOANS

NIPEC had no investments or loans at either 31 March 2021 or 31 March 2020.

#### NOTE 9 - IMPAIRMENTS

	2021			
	Property, plant & equipment £	Intangibles £	Financial assets £	Total £
Total value of impairments for the financial year	-	-	-	-
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	-	-	-	-
<b>Impairments charged / (credited) to Statement of Comprehensive Net Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2020			
	Property, plant & equipment £	Intangibles £	Financial assets £	Total £
Total value of impairments for the financial year	-	-	-	-
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	-	-	-	-
<b>Impairments charged / (credited) to Statement of Comprehensive Net Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

#### NOTE 10 - ASSETS CLASSIFIED AS HELD FOR SALE

NIPEC did not hold any assets classified as held for sale at either 31 March 2021 or 31 March 2020.

#### NOTE 11 - INVENTORIES

NIPEC did not hold any goods for resale at either 31 March 2021 or 31 March 2020.

#### NOTE 12 - CASH AND CASH EQUIVALENTS

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Balance at 1 April	23,800	23,202
Net change in cash and cash equivalents	(661)	598
<b>Balance at 31 March</b>	<b>23,139</b>	<b>23,800</b>

#### The following balances at 31 March were held at

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Commercial Banks and cash in hand	23,139	23,800
<b>Balance as at 31 March</b>	<b>23,139</b>	<b>23,800</b>

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 13 - TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade receivables	4,134	20,053
Deposits and advances	-	-
VAT receivable	-	-
Other receivables – not relating to fixed assets	-	-
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
<b>Trade and other receivables</b>	<b>4,134</b>	<b>20,053</b>
Prepayments	16,935	17,028
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
<b>Other current assets</b>	<b>16,935</b>	<b>17,028</b>
Carbon reduction commitment	-	-
<b>Intangible current assets</b>	<b>-</b>	<b>-</b>
<b>Amounts falling due after more than one year</b>		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
<b>Trade and other receivables</b>	<b>-</b>	<b>-</b>
Prepayments and accrued income	-	-
<b>Other current assets falling due after more than one year</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>4,134</b>	<b>20,053</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>16,935</b>	<b>17,028</b>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<b>21,069</b>	<b>37,081</b>

The balances are net of a provision for bad debts of £Nil (2019-20: £Nil).

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### NOTE 14 - TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2021 £	2020 £
<b>Amounts falling due within one year</b>		
Other taxation and social security	22,905	49,967
Bank overdraft	-	-
VAT payable	-	-
Trade capital payables – property, plant and equipment	-	4,931
Trade capital payables – intangibles	-	-
Trade revenue payables	4,443	708
Payroll payables	1,072	1,075
BSO payables	454	114
Other payables	-	99,710
Accruals and deferred income	206,153	232,610
Accruals and deferred income – relating to property, plant and equipment	-	-
Accruals and deferred income – relating to intangibles	-	-
Deferred income	-	-
<b>Trade and other payables</b>	<b>235,027</b>	<b>389,115</b>
Current part of finance leases	-	-
Current part of long term loans	-	-
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	-	-
<b>Other current liabilities</b>	<b>-</b>	<b>-</b>
Carbon reduction commitment	-	-
<b>Intangible current liabilities</b>	<b>-</b>	<b>-</b>
<b>Total payables falling due within one year</b>	<b>235,027</b>	<b>389,115</b>
<b>Amounts falling due after more than one year</b>		
Other payables, accruals and deferred income	-	-
Trade and other payables	-	-
Clinical Negligence payables	-	-
Finance leases	-	-
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	-	-
Long term loans	-	-
<b>Total non current other payables</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>235,027</b>	<b>389,115</b>

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 15 - PROVISIONS

Name	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	CSR Restructuring £	Other £	2021 £
<b>Balance at 1 April 2020</b>	-	-	-	-	672,378	672,378
Provided in year	-	-	-	-	44,245	44,245
(Provisions not required written back)	-	-	-	-	-	-
(Provisions utilised in the year)	-	-	-	-	(30,691)	(30,691)
Cost of borrowing (unwinding of discount)	-	-	-	-	-	-
<b>At 31 March 2021</b>	-	-	-	-	<b>685,932</b>	<b>685,932</b>

Comprehensive Net Expenditure Account Charges	2021 £	2020 £
Arising during the year	44,245	57,781
Reversed unused	-	-
Cost of borrowing (unwinding of discount)	-	-
<b>Total charge within Operating costs</b>	<b>44,245</b>	<b>57,781</b>

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 15 (continued) - PROVISIONS**

**Analysis of expected timing of discounted flows as at 31 March 2021**

	<b>Pensions relating to former directors</b>	<b>Pensions relating to other staff</b>	<b>Clinical Negligence</b>	<b>CSR Restructuring</b>	<b>Other</b>	<b>2021</b>
	£	£	£	£	£	£
Not later than one year	-	-	-	-	30,691	30,691
Later than one year and not later than five years	-	-	-	-	122,764	122,764
Later than five years	-	-	-	-	532,477	532,477
<b>At 31 March</b>	-	-	-	-	<b>685,932</b>	<b>685,932</b>

These amounts relate to former employees of the National Board for Nursing, Midwifery and Health Visiting for Northern Ireland, the predecessor organisation of NIPEC.

Future pension obligations are dependent on the life expectancy of the former employee.

NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 15 (continued) - PROVISIONS

Name	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	CSR Restructuring £	Other £	2020 £
Balance at 1 April 2019	-	-	-	-	644,768	644,768
Provided in year	-	-	-	-	57,781	57,781
(Provisions not required written back)	-	-	-	-	-	-
(Provisions utilised in the year)	-	-	-	-	(30,171)	(30,171)
Cost of borrowing (unwinding of discount)	-	-	-	-	-	-
<b>At 31 March 2020</b>	-	-	-	-	<b>672,378</b>	<b>672,378</b>

Analysis of expected timing of discounted flows as at 31 March 2020

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	CSR Restructuring £	Other £	2020 £
Not later than one year	-	-	-	-	30,171	30,171
Later than one year and not later than five years	-	-	-	-	120,685	120,685
Later than five years	-	-	-	-	521,522	521,522
<b>At 31 March</b>	-	-	-	-	<b>672,378</b>	<b>672,378</b>

These amounts relate to former employees of the National Board for Nursing, Midwifery and Health Visiting for Northern Ireland, the predecessor organisation of NIPEC.

Future pension obligations are dependent on the life expectancy of the former employee.

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### NOTE 16 - CAPITAL COMMITMENTS

NIPEC had no capital commitments at either 31 March 2021 or 31 March 2020.

### NOTE 17 - COMMITMENTS UNDER LEASES

#### 17.1 Operating Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following financial years.

	2021 £	2020 £
<b>Obligations under operating leases comprise</b>		
<b>Land</b>		
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
	-	-
<b>Buildings</b>		
Not later than one year	124,308	124,308
Later than one year but not later than five years	51,795	176,103
Later than five years	-	-
	<hr/>	<hr/>
	<b>176,103</b>	<b>300,411</b>
	<hr/>	<hr/>
<b>Other</b>		
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
	-	-

#### 17.2 Finance Leases

NIPEC had no finance leases at either 31 March 2021 or 31 March 2020.

#### 17.3 Operating Leases

NIPEC did not **issue** any operating leases at either 31 March 2021 or 31 March 2020.

## **NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

#### **NOTE 18 - COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS**

##### **18.1 Off balance sheet PFI and other service concession arrangement schemes.**

NIPEC had no commitments under PFI and other concession arrangement contracts at 31 March 2021 or 31 March 2020.

##### **18.2 On balance sheet (SoFP) PFI Schemes**

NIPEC had no on balance sheet (SoFP) PFI and other service concession arrangements schemes at 31 March 2021 or 31 March 2020.

#### **NOTE 19 - CONTINGENT LIABILITIES**

NIPEC did not have any quantifiable contingent liabilities at either 31 March 2021 or 31 March 2020.

#### **NOTE 19.1 - FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT**

NIPEC did not have any financial guarantees, indemnities and letters of comfort at 31 March 2021 or 31 March 2020.

#### **NOTE 20 - RELATED PARTY TRANSACTIONS**

NIPEC is an arm's length body of the Department of Health, and as such the Department is a related party with which NIPEC has various material transactions during the year. In addition there were material transactions throughout the year with the Business Services Organisation who are a related party by virtue of being an arm's length body with the Department of Health – the value of the 2020-21 SLA was £109,936 plus VAT (FY2019-20 £87,922 plus VAT).

During the year, none of the Council members, members of the key management staff or other related parties has undertaken any material transactions with NIPEC.

#### **NOTE 21 - THIRD PARTY ASSETS**

NIPEC held no assets at either 31 March 2021 or 31 March 2020 belonging to third parties.

**NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**NOTE 22 - Financial Performance Targets**

**22.1 Revenue Resource Limit**

**NIPEC is given a Revenue Resource Limit which it is not permitted to overspend**

The Revenue Resource Limit for NIPEC is calculated as follows:

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
DoH (excludes non cash)	1,432,647	2,313,400
Other Government Department	-	-
Non cash RRL (from DoH)	75,169	89,325
<b>Total agreed RRL</b>	<b>1,507,816</b>	<b>2,402,725</b>
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	-	-
<b>Total Revenue Resource Limit to Statement of Comprehensive Net Expenditure</b>	<b>1,507,816</b>	<b>2,402,725</b>

**22.2 Capital Resource Limit**

**NIPEC is given a Capital Resource Limit (CRL) which it is not permitted to overspend.**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross capital expenditure by NIPEC (Receipts from sales of fixed assets)	3,865	4,931
Net capital expenditure	-	-
	3,865	4,931
Capital Resource Limit	4,000	4,944
Underspend against CRL	<b>(135)</b>	<b>(13)</b>

# NORTHERN IRELAND PRACTICE AND EDUCATION COUNCIL

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### 22.3 Financial Performance Targets

NIPEC is required to ensure that it breaks even on an annual basis by containing its surplus to within 0.25% of RRL or £20,000, whichever is greater.

	2020-21 £	2019-20 £
Net Expenditure	(1,491,410)	(2,384,912)
RRL	1,507,816	2,402,725
Surplus against RRL	16,406	17,813
Break Even cumulative position (opening)	129,362	111,549
Break Even Cumulative position (closing)	<u>145,768</u>	<u>129,362</u>

#### Materiality Test:

	2020-21 %	2019-20 %
Break Even in year position as % of RRL	<u>1.09%</u>	<u>0.74%</u>
Break Even cumulative position as % of RRL	<u>9.67%</u>	<u>5.38%</u>

### NOTE 23 - POST BALANCE SHEET EVENTS

There are no post balance sheet events having material effect on the accounts.

### DATE OF AUTHORISED ISSUE

The Accounting Officer authorised these financial statements for issue on 9 July 2021.

# APPENDICES

# Appendix 1

## References

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## Appendix 2

### Glossary

#### Abbreviations

#### Full Wording

ALB	Arm's Length Body
BSO	Business Services Organisation
CETV	Cash Equivalent Transfer Value
CFPS	Counter Fraud and Probity Services
CNAC	Central Nursing Advisory Committee
CNMAC	Central Nursing and Midwifery Advisory Committee
CNO	Chief Nursing Officer
CRL	Capital Resource Limit
DoF	Department of Finance
DoH	Department of Health
ECNI	Equality Commission for Northern Ireland
FReM	Financial Reporting Manual
HR	Human Resources
HSC	Health and Social Care
HSCB	Health and Social Care Board
HSCT	Health and Social Care Trusts
ICT	Information & Communication Technology
IGAG	Information Governance Advisory Group
iiP	Investors in People
ITS	Information Technology Services
KPIs	Key Performance Indicators
NDPB	Non-Departmental Public Body
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
NIPEC	Northern Ireland Practice and Education Council for Nursing and Midwifery
NMC	Nursing and Midwifery Council
PaLS	Purchasing and Logistic Service
PAMP	Property Asset Management Plan
PHA	Public Health Agency
QA	Quality Assurance
RCN	Royal College of Nursing
RRL	Revenue Resource Limit

<b>SLA</b>	Service Level Agreement
<b>SMT</b>	Senior Management Team
<b>SR</b>	Statutory Rule
<b>UK</b>	United Kingdom
<b>UK GDPR</b>	UK General Data Protection Regulations
<b>USB</b>	Universal Serial Bus
<b>VES</b>	Voluntary Exit Scheme
<b>VFM</b>	Value for Money

## Appendix 3

### Membership of NIPEC Council

The membership of NIPEC consists of six lay members, nine professional members (including Chair), the Chief Executive of NIPEC (Executive Member) and the Chief Nursing Officer, DoH (ex officio member).

The Council met on 4 occasions during the year plus held a business planning workshop in November 2020.

#### The current Professional Members are:



(4/4)  
Prof. Carol  
Curran, OBE  
(Chair of NIPEC)



(2/4)  
Ms Deirdre  
O'Donnell



(2/4)  
Mrs Lisa Houlihan



(3/4)  
Ms Catherine  
Rice  
(Deputy Chair of Audit  
& Risk Committee)



(4/4)  
Mrs Deborah Oктar-  
Campbell

**Note:** Figures in brackets indicate number of Council meetings attended against membership total.

**The Lay Members are:**



(3/4)  
Mrs Alison  
Baxendale

**(Deputy Chair of  
NIPEC )**



(3/4)  
Dr Vinod Tohani

**(Chair of Audit &  
Risk Committee)**



(4/4)  
Mr Paul  
Davidson



(4/4)  
Mrs Angela  
McLernon, OBE  
**Chief Executive  
(Executive Member)**



Prof. Charlotte  
McArdle  
**CNO  
(Ex-Officio  
Member )**

**Note:** Figures in brackets indicate number of Council meetings attended against membership total.

## Appendix 4

### Membership of Audit and Risk Committee

The Audit and Risk Committee met on four occasions during 2020-21: 19 May, 24 June, 13 October 2020 and 18 February 2021.

The membership of the Audit and Risk Committee consists of:



**(4/4)**

Dr Vinod Tohani  
(Lay Member of Council)  
(Chair of Audit & Risk  
Committee )



**(4/4)**

Ms Catherine  
Rice  
(Professional Member of  
Council)  
(Deputy Chair of Audit &  
Risk Committee)



**(4/4)**

Mrs Alison  
Baxendale  
(Lay Member of  
Council)  
(Deputy Chair of NIPEC )



**(4/4)**

Mrs Deborah Oktar-  
Campbell  
(Professional Member of  
Council)

**Note:** Figures in brackets indicate number of Council meetings attended against membership total.

## **Thank you for reading our Annual and Accounts Report**

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NIPEC  
Centre House  
79 Chichester Street  
Belfast  
BT1 4JE

E-mail: [enquiries@nipec.hscni.net](mailto:enquiries@nipec.hscni.net)



**NIPEC**

Centre House 79 Chichester Street, BELFAST, BT1 4JE  
Tel: 0300 300 0066

E-mail: [enquiries@nipec.hscni.net](mailto:enquiries@nipec.hscni.net) Website: <https://nipec.hscni.net>

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