



northern  
ireland social care council



## **Northern Ireland Social Care Council**

### **Making a Difference through Regulation and Training**

The Annual Report and Accounts of the  
Northern Ireland Social Care Council  
April 2009 – March 2010

## Our Mission

**We will protect the public by promoting confidence, competence and credibility in the social care workforce**

- Confidence**
  - Registrants are safe and competent to practise
  - Systems of regulation are effective to protect the public from any risk
- Competence**
  - Training is fit for purpose
  - Training is evidence-based
  - Knowledge and skills are continually improved through lifelong learning
- Credibility**
  - Council operates in such a way that it protects the public effectively, while recognising the rights of registrants to be treated fairly
  - Social care workers make a valuable contribution to society
  - Social care is a worthwhile and rewarding career

This report is available from the NISCC website **[www.niscc.info](http://www.niscc.info)** or via email at **[info@nisocialcarecouncil.org.uk](mailto:info@nisocialcarecouncil.org.uk)** Copies can be made available in a range of different formats on request by contacting the NISCC Communications officer at the address below.

We welcome your feedback on this report. Please contact the NISCC Communications Officer with your comments or queries.

Published by:  
Northern Ireland Social Care Council  
7<sup>th</sup> Floor, Millennium House  
19-25 Great Victoria Street  
Belfast BT2 7AQ

Tel: 028 9041 7600  
Fax: 028 9041 7601  
Textphone: 028 9023 9340

Website: [www.niscc.info](http://www.niscc.info)

Email: [info@nisocialcarecouncil.org.uk](mailto:info@nisocialcarecouncil.org.uk)

29 June 2010

**The Northern Ireland Social Care Council Annual Report and Accounts  
For the Year ended 31 March 2010**

*The Accounting Officer authorised these financial statements for issue on*

*29 June 2010*

Laid before the Northern Ireland Assembly  
Under Paragraph 12(4) of Schedule 1 to the Health and Personal Social Services Act  
(Northern Ireland) 2001

by the Department of Health, Social Services and Public Safety and Auditor General

16 July 2010

© Crown Copyright 2010

The text in this document (excluding the Royal Arms and organisation logos) may be reproduced free of charge in any format or medium providing that it is reproduced accurately and not used in a misleading content. The material must be acknowledged as Crown copyright and the title of the document specified.

Any enquiries relating to the copyright in this document should be addressed to  
The Office of Public Information, Information Policy team, Kew, Richmond, Surrey, TW9 4DU.  
E-mail: [licensing@opsi.x.gsi.gov.uk](mailto:licensing@opsi.x.gsi.gov.uk)

# Contents

<b>A View from the Chair</b>	<b>1</b>
<b>Chief Executive's Report</b>	<b>2</b>
<b>Management Commentary</b>	<b>3</b>
<b>Our Aim</b>	<b>3</b>
<b>Our Principles</b>	<b>5</b>
<b>NISCC Strategic Objectives 2009/10</b>	<b>6</b>
<b>Our Achievements for 2009/10</b>	<b>7</b>
<b>Maintaining Accountability</b>	<b>13</b>
<b>Council Membership and Committees</b>	<b>14</b>
<b>Audit Committee Report</b>	<b>16</b>
<b>Financial Information in relation to the Annual Accounts 2009/10</b>	<b>18</b>
<b>Remuneration Report for the Year Ended 31 March 2010</b>	<b>20</b>
<b>Statement of the NISCC and Chief Executive's Responsibilities</b>	<b>23</b>
<b>Statement on Internal Control</b>	<b>24</b>
<b>Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly</b>	<b>28</b>
<b>Annual Accounts for the Year Ended 31 March 2010</b>	<b>31</b>
<b>Notes to the Accounts</b>	<b>38</b>
<b>Appendix I</b>	<b>74</b>
<b>Glossary of Terms and Abbreviations</b>	<b>76</b>



## A View from the Chair

This Annual Report records the eighth full year of the Northern Ireland Social Care Council's (NISCC) work covering the period April 2009 to March 2010, a period when the new systems of health and social care in Northern Ireland established following the Review of Public Administration were fully operational.

This document records continuing significant progress by Council in terms of the regulation and registration of social care staff, and in the promotion and development of high standards in their training and practice. This work is essential to ensure that the large and varied social care workforce in the province is appropriately prepared to deliver services of the highest quality, and to ensure that the users of these services are as fully protected as possible.

We continue to work closely with people who use social care services, carers, registrants, and their employers to ensure that our stakeholders are involved in the drive to raise standards in social care and their perspective is reflected in our work. The NISCC Participation Group has contributed to our work throughout the year and they will shortly publish an annual report on user and carer participation across the NISCC. The NISCC

Registrants' Committee has provided the registrants' perspectives on registration and regulation issues and has supported the Council to communicate more effectively with registrants.



This report describes the activities and programmes undertaken by the NISCC in detail. The achievements described are only possible through the continuing hard work and commitment of our Board Members and our able and committed staff, whose contributions make these results happen. I am delighted to acknowledge the important and dedicated work put in by our entire team to deliver our programme of work so impressively, and commend this report to you.

A handwritten signature in black ink that reads "Jeremy Harbison".

Dr Jeremy Harbison (CB)  
**Chair**

## Chief Executive's Report

This has been another year of growth and development at the NISCC. Last year there was a continued increase in the numbers registered with the NISCC, with over 13,000 social care workers on the NISCC Social Care Register by the end of March 2010. This is a significant expansion of the proportion of the workforce which falls within the remit of registration. This increases the level of protection for people who use social care services and, through training and development, improves the skills level of those providing care.

Regulation is of benefit to both the public and to the profession. Regulation by the NISCC, as part of the overall government strategy for improvement, drives up the quality of social care provision in Northern Ireland.

The further development of registration will be shaped in the coming year as the Minister considers the responses to the consultation which took place in 2009 on the introduction of compulsory registration for social care workers.

There have also been significant developments in training arrangements for social workers and social care workers.

The NISCC sets the standards for qualifying social work education in Northern Ireland. In 2009, the NISCC carried out a major review of the Degree in Social Work. This showed the high quality of provision locally and has been used to develop an action plan to support continuous improvement over the next few years.

There have also been significant changes in post qualifying education arrangements. In particular, the Post Qualifying Partnership staff and management board have been incorporated within the NISCC. The

work of the management board will continue under the direction of the newly established NISCC PQ Committee. This secures the future organisational arrangements for post qualifying education, while at the same time retaining a partnership approach to developing post qualifying provision which meets the needs of staff working in a modern, complex and challenging social work environment.

It has also been a time of significant change in the structure of training for the social care workforce, with the development of the Qualification and Credit Framework (QCF) across the UK. The NISCC, as a member of Skills for Care and Development (SfCD), the UK Sector Skills Council for the social care and children's services workforce, played a leading role in the development of this framework. We have used the opportunity to carry out a radical review of our qualifications to ensure that they meet the needs of the workforce in the 21<sup>st</sup> Century, and that arrangements for gaining qualifications are responsive and flexible.

I would like to take this opportunity to thank the Members of the Council, Committees, our partners, and our employees for their hard work, commitment and enthusiasm over the past year.



A handwritten signature in black ink that reads "Brendan Johnston". The signature is written in a cursive, flowing style.

Brendan Johnston  
**Chief Executive**



## Management Commentary

The NISCC is a Non-Departmental Public Body (NDPB) sponsored by the Department of Health, Social Services and Public Safety. The NISCC, in conjunction with our sister Councils in England, Scotland and Wales, is helping to raise standards in social care through registration of the social care workforce and setting standards for their conduct, training and practice. In doing so, the NISCC engages with a variety of stakeholders to include service users, carers, the social care workforce, employers, training providers and government agencies.

The NISCC is a partner in Skills for Care and Development (SfCD), a Sector Skills Council responsible for social care and children's services throughout the UK. Sector Skills Councils are independent, UK wide organisations licensed by the Department for Education and Skills to support employers in the training and development of the workforce.

### Our Aim

**To protect the public through improving safeguards for people who use social care services, raising the standards of social care practice and strengthening the professionalism of the social care workforce**

#### To achieve this we will:

- **Set standards of practice** for social care workers and their employers to promote a safe, reliable and competent service
- **Register the social care workforce** to assure the public that a social care worker registered with the NISCC will be viewed as safe and competent to practise
- **Regulate social work training** to ensure it prepares staff to do the job expected of them
- **Promote education and training** for all social care staff



## Our Principles

- **Service User and Carer Involvement:** Ensuring service users and carers can influence, challenge and advise the work of the NISCC.
- **Enable, Support and Value:** Supporting Council Members, staff, service users and carers to maximise their contribution to the work of the NISCC.
- **Inclusive Leadership:** Working with the social care workforce, service users, carers and other stakeholders in a spirit of constructive partnership.
- **Equity and Fairness:** Supporting equality of opportunity and valuing diversity.
- **Committed to Excellence:** Continually seeking to improve what we do and how we do it



## Social Care -

striving to make a positive difference to the lives of people of all ages and from all sections of our society

## **NISCC Strategic Objectives 2009/10**

The NISCC Business Plan sets out what we plan to achieve during each financial year. We set six Strategic Objectives for 2009/10.

### **Strategic Objective 1**

to strengthen public protection through registration of the social care workforce

### **Strategic Objective 2**

to strengthen public protection by regulating the conduct and practice of the social care workforce

### **Strategic Objective 3**

to improve the quality of social care through the development, promotion and regulation of social work education and training

### **Strategic Objective 4**

to strengthen and support the professionalism of the social care workforce

### **Strategic Objective 5**

to discharge its responsibilities informed by the views of users of social care services, carers, registrants and other key stakeholders

### **Strategic Objective 6**

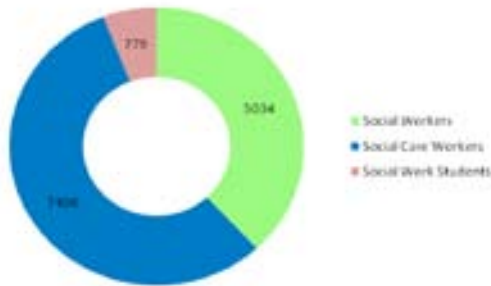
to maximise the contribution of our human and financial resources by investing in our people and delivering value for money in all our activities, whilst ensuring the highest levels of governance in Council

## Our Achievements for 2009/10

### Strategic Objective 1 - achievements for 2009/10

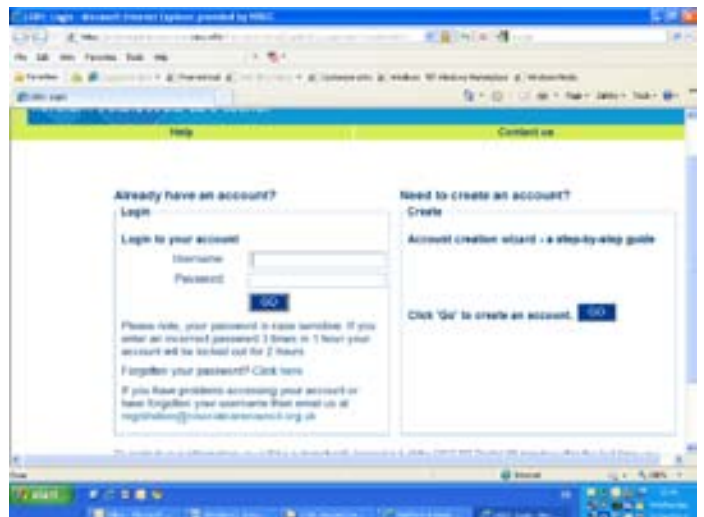
to strengthen public protection through registration of the social care workforce

#### 13,219 Registrants on the NISCC Social Care Register at 31 March 2010



- 2,448 new applications for registration and 705 applications to renew registrations were processed during the year
- Online and telephone payment services were introduced for Registrants to make annual fee payments
- The Registrants' Online Portal was expanded to allow Registrants to change their personal details
- The Employers' Online Portal was launched to enable employers to view registration details

- Public access to the Social Care Register via the NISCC website (the Public Facing Register) was amended to provide information on changes to Registrants' registration status
- A survey of Registrants' experience of the Assessed Year in Employment informed the review of AYE administration procedures and the development of standards and revised guidance and standards for the operation of the AYE
- Council provided a considered response to the DHSSPS (NI) consultation on the introduction of compulsory registration of social care workers in order to further promote the development of workforce registration and to strengthen public protection



## Strategic Objective 2 - achievements for 2009/10

### to strengthen public protection by regulating the conduct and practice of the social care workforce

- Post registration training and learning (PRTL) requirements for social workers were reviewed. Recommendations for new PRTL requirements and guidance were prepared for introduction in 2010/11
- NISCC conduct processes were reviewed against the Council for Healthcare Regulatory Excellence Standards and action plans for improvement were developed
- To ensure NISCC Registration and Conduct processes continue to be administered in a fair and robust manner, new members were recruited and trained for Registration and Conduct Committees. Existing members participated in refresher training
- Registration Committees considered 23 social care workers' registration applications to assess their suitability to work in social care services. 22 applications were approved and one was refused
- 90 complaints of alleged misconduct by a NISCC Registrant were referred to the NISCC - a 157% increase on 2008/09. The risk to the public in each case was assessed. Six Interim Suspension Orders were imposed to prevent the Registrants from practising in social care pending the outcome of the cases
- Preliminary Proceedings Committees considered 39 cases of alleged misconduct against Registrants. This resulted in five public Conduct hearings where:
  - two Registrants were admonished;
  - one Registrant was suspended for a period of two years; and
  - two Registrants were removed from the Social Care Register
- By 31 March 2010, Preliminary Proceedings Committees had referred four cases of alleged misconduct to be considered at Conduct hearings in 2010/11



### Strategic Objective 3 - achievements for 2009/10

#### to improve the quality of social care through the development, promotion and regulation of social work education and training

- Quality Assurance arrangements which monitor standards in the Degree in Social Work courses were updated and new guidance published along with the Standards for Practice Learning
- Year 1 of the three year Degree in Social Work course was reviewed proposing a more integrated skills based approach
- A part-time route for the Degree in Social Work was approved for the September 2010 intake
- Information and data management systems were further developed
- The reporting functions within the PQ Database became fully operational enabling the provision of up to date reporting on enrolment and achievements to key stakeholders
- Work was undertaken to identify priorities and gaps in post qualifying (PQ) provision
- A review of learning and development provision for social work first line managers was undertaken on behalf of DHSSPS which will inform the development of a leadership and management pathway for social workers
- There was engagement with key stakeholders to plan a learning and development pathway for social workers
- A Regional Strategy for Practice Learning Provision in Northern Ireland, commissioned by the DHSSPS and HSC Trust Directors of Social Work, was produced following consultation with stakeholders



Social Work Qualifications Awarded 2009-10	
Honours Degree	267
Post Qualifying Award	91
Specialist Award	26
Specific Award	11
Advanced Award (UK Framework)	11
<b>Total</b>	<b>406</b>

## Strategic Objective 4 - achievements for 2009/10

### to strengthen and support the professionalism of the social care workforce

- Membership of the Workforce Development Committee was reviewed and revised to represent key stakeholders in the sector
- Information sessions were held for training providers and employers in NI to promote the Qualification and Credit Framework (QCF)
- The NISCC qualifications subgroup supported the collaboration of employers, awarding organisations and further education colleges in the review and development of qualifications for the sector in NI
- Units were developed on Physical Disability, Learning Disability, Sensory Services and Dementia for the new Health and Social Care Diploma on the QCF
- Qualifications for Children's Care, Learning and Development were developed at Level 2 and 3. Level 5 will be completed in 2010/11
- Northern Ireland specific content for the website [www.caringcareers.org.uk](http://www.caringcareers.org.uk) was produced
- The Image and Value of Social Work subgroup was established to align NISCC promotional activities with work being undertaken by stakeholders
- Engagement with Health & Social Care Trusts took place to audit compliance with targets in the PSS Development & Training Strategy 2006-2016, and to review information systems being used to support the Strategy. This is a joint project between the NISCC and the Health & Social Care Board
- The NISCC was involved in the Skills for Care & Development (SfCD) work on Labour Market Intelligence and prepared the NI section of the SfCD Sector Skills Assessment report for the UK Commission for Employment & Skills (UKCES)





## Strategic Objective 5 - achievements for 2009/10

**to discharge its responsibilities informed by the views of users of social care services, carers, registrants and other key stakeholders**

- The NISCC Participation Group was supported to contribute the service user and carer perspective to NISCC projects and consultations including: QCF development, staff training, direct payments, equality, compulsory registration of social care workforce
- NISCC/RQIA/SCIE joint conference on effective partnership and participation with service users and carers was held in March 2010
- The NISCC Registrants' Committee contributed registrants' perspectives on the AYE Review, PRTL consultation and compulsory registration
- Registrants' roadshows were held in Omagh and Newry to enable Registrants to meet the Council and their Registrants' Committee Members
- Stakeholders were consulted via an online and postal survey to develop the NISCC Codes of Practice promotional strategy for 2010-2013
- 1,294 enquiries about training and development opportunities were managed by the Information Service – a 20% increase on 2008/09 activity
- 10, 592 registration enquiries were handled by the Registration team
- The NISCC Information Service supported 27 events to promote careers in social care, children's and young people's services
- Website traffic was 2.5 times the volume of 2008/09 activity with 1,578,374 hits, 216,235 visits and 285,047 page views on the site [www.niscc.info](http://www.niscc.info)
- Two promotional events for post qualifying social work education and training were held with over 400 people attending – the PQ Conference on Leadership in Social Work and PQ Award Ceremony



Minister Michael McGimpsey congratulated speakers and members of the planning group on their successful Joint Service User and Carer Conference



January 2010 - Lively debate at the Omagh Registrants' Roadshow

## Strategic Objective 6 - achievements for 2009/10

**to maximise the contribution of our human and financial resources by investing in our people and delivering value for money in all our activities, whilst ensuring the highest levels of governance in Council**

- As an liP organisation, the NISCC values its staff and is committed to developing staff through ongoing training. Staff attended sessions on equality awareness, manual handling, zero tolerance, fire awareness and risk management
- The NISCC continued to progress its equality agenda by consulting upon the proposed changes to post registration training and learning requirements for renewal of registration of social workers. The consultation resulted in potential equality impacts being identified
- A range of policies were reviewed, updated and endorsed by the Senior Management Team to ensure that they meet Departmental and legislative requirements
- A Human Resources and Financial Strategy was submitted to the DHSSPS detailing the requirements of the NISCC for the roll out of registration
- The governance agenda continues to be central to the work of the NISCC. During the year, risk management processes were refined and an Assurance Framework was endorsed by Council. Performance across the organisation was reviewed against standards set by the Council for Healthcare Regulatory Excellence and with reference to recommendations set out in the Laming Report and the review of the General Social Care Council. Recommendations will be taken forward in 2010/11



## Maintaining Accountability

The senior management team is responsible for ensuring all NISCC business areas meet corporate and legislative requirements for public accountability and value for money.

### NISCC Senior Management Team



**Chief Executive**  
Brendan Johnston



**Director of Corporate Services**  
Mark Bradley



**Director of Education and Training**  
Lorraine Simmons



**Director of Registration**  
Patricia Higgins

### Complaints

The NISCC received, responded to and resolved three complaints about the organisation during 2009/10. The Complaints Policy and Procedures was reviewed and updated to ensure that it provides an accessible complaints mechanism for anyone who wishes to complain about any aspect of our service

### Sickness Absence Data

A major issue within the HSC relates to the need to control staff absence. In 2009/10, the average sickness rate within the HSC was 4.8%; the sickness and absenteeism rate for the NISCC was 3.1%, which is kept under review

### Freedom of Information

The NISCC received four Freedom of Information requests regarding funding, salaries and registrants' health disclosures. The Publication Scheme was revised to meet the new requirements set by the Information Commissioner

### Personal Data Related Incidents

The NISCC can confirm that there is an ongoing training schedule in place to provide staff with training on Data Protection Awareness, Data Security and Confidentiality of Information. There were no instances of data security breaches during 2009/10

## Council Membership and Committees

Council Membership reflects three broad interest groups:

- **Lay People** (including service users, carers, independents and professionals)
- **Registrants**
- **Stakeholders** (including employers, unions and education providers)

### Committees

The Council is supported by the Committee structure illustrated below. Each Committee, except for the Registrants’ Committee and the Participation Group, is made up of at least six Members of Council. All of the Committees, except for the Registrants’ Committee are chaired by a Council Member. The Registrants’ Committee is made up of ten Registrants who are nominated by NIPSA, UNISON, BASW and social work students. The Participation Group is made up of seven people who use social care services or are carers and they are appointed by the Council. The Workforce Development Committee has additional members who are not Members of the Council.

### Working Groups

A Laming Review working group was set up to consider in detail and inform the Council of the policy implications of the recommendations of the Social Work Task Force. The Group was chaired by a Council Member and will continue to meet in 2010/11.

#### Committee Structure for 2009/10

##### Committee

Audit Committee  
 Business Management Committee  
 Education and Training Committee

Participation Group

PQ Partnership Committee

Registration & Regulation of the Workforce Committee

Registrants’ Committee

Remuneration Committee

Workforce Development Committee

##### Chair

James Perry  
 Julie Erskine  
 Glenn Houston (until Jun 09)  
 Miriam Karp (from Jun 09)

Geraldine Campbell

Eleanor Taggart

Gillian McGaughey (until Oct 09)  
 Ruth Lavery (from Oct 09)

Brian Smyth

Jeremy Harbison CB

Glenn Houston (until Jun 09)  
 Miriam Karp (from Jun 09)

Membership of the above Committees can be found in Appendix I.



Dr Jeremy Harbison

**Chair**



Mr Joe Blake



Mrs Geraldine Campbell



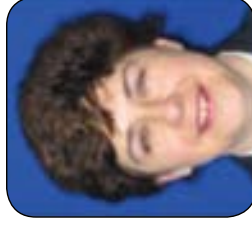
Mrs Julie Erskine



Ms Miriam Karp



Mrs Ruth Lavery



Mrs Gillian McGaughey



Mrs Maire McMahon



Mr James Perry



Dr Trevor Spratt



Mrs Eleanor Taggart

**Council Members**

(Membership at 31 March 2010. Two positions currently vacant).

## Audit Committee Report

### Membership

The NISCC's Audit Committee is made up of five Council Members:

- Mr James Perry (Chair)
- Mrs Julie Erskine
- Mr Glen Houston (until Jun 2009)
- Mrs Ruth Lavery
- Ms Miriam Karp (from Sep 2009)
- Mrs Gillian McGaughey (until Sep 2009)
- Mrs Maire McMahon (from Jan 2010)

Membership of the Audit Committee is compliant with the NISCC Standing Orders.

The NISCC can confirm that Internal Audit, External Audit and representatives from the BSO attend the Audit Committee. The Director of Corporate Services is the Executive Officer responsible for servicing the Audit Committee.

### Meetings

The NISCC Audit Committee met on the following dates during 2009/2010:

- 11 May 2009
- 30 June 2009
- 1 September 2009
- 20 October 2009
- 26 January 2010

### Activities

The Audit Committee undertook the following activities:

- Internal Audit plan reviewed and agreed
- Progress against issues raised by Internal Audit reviewed
- External Audit Plan agreed
- Risk and Governance processes endorsed
- Risk Management processes reviewed
- Ensured the Council's Accounts were prepared in accordance with the relevant statutory regulations
- Advised on matters of materiality
- Provided assurance to Council on the Assurance Framework, the overarching governance document

The National Audit Office Audit Committee checklist indicates that there should be bilateral meetings with the Chair, Internal Audit and External Audit. This will be facilitated as part of the final accounts process for 2009/2010.



## Financial Information in relation to the Annual Accounts 2009/10

### Statutory Background

The Northern Ireland Social Care Council (NISCC) was established under Part I, Section 1 of the Health and Personal Social Services Act (Northern Ireland) 2001 (the Act).

This is the ninth statement of accounts of the NISCC. It has 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, Social Services and Public Safety.

### Results

The NISCC is funded substantially by grants from the DHSSPS and also receives income from registration fees, Skills for Care and Development and in respect of student placements within the criminal justice sector (funded by the Northern Ireland Office).

### Review of the Activities of the NISCC

A full review of the objectives and activities is contained within this Annual Report. In accordance with Schedule 1, paragraph 13 (1) of the Act, the Report is to be submitted to the DHSSPS and will then be available on the NISCC's website [www.niscc.info](http://www.niscc.info).

### Research and Development

The NISCC has not carried out any Research and Development work.

### Post Balance Sheet Events

There were no post Balance Sheet events.

### Charitable Donations

The NISCC did not make any charitable donations.

### Fixed Assets

The movement in fixed assets during the year is set out at Notes 7 and 8 to the financial statements. The revised guidance contained in the Capital Accounting Manual issued by the DHSSPS has been followed in compiling the Accounts.

### Statement of Council Members' Responsibilities

Council Members have the following responsibilities:

- They should ensure that high standards of corporate governance are observed at all times
- They should establish the overall strategic direction of the NISCC within the policy and resources framework agreed with the DHSSPS
- They should ensure that the NISCC operates within the limits of its statutory authority and any delegated authority agreed with the DHSSPS and in accordance with any other conditions relating to the use of public funds
- They should ensure that the NISCC has taken into account guidance issued by the DHSSPS in reaching decisions



Members are accountable to the Minister through the Chair of the NISCC. There is a register of interests available for inspection during office hours. There are no significant interests held by Council Members which may conflict with their strategic management responsibilities.

### Employee Involvement

The NISCC continues to invest in staff as evidenced by the re-accreditation of 'Investor in People' status in June 2008. This reflects the level to which the NISCC values its staff and the significant contribution which all staff make to the effective running of the NISCC.

### Disabled Employees

The NISCC is an Equal Opportunities employer.

### Prompt Payment Policy

The NISCC is committed to the prompt payment of bills for goods and services received in accordance with the Confederation of British Industry's Prompt Payers Code. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of goods or services, or presentation of a valid invoice or similar demand, whichever is the later.

Regular reviews conducted to measure how promptly the NISCC paid its bills found that 94.4% of bills were paid within this standard. The Late Payment of Commercial Debts Regulations 2002 provides small businesses with a statutory right to claim interest on the late payment of commercial debt. During the year, the NISCC incurred no interest payments.

### Audit

The accounts and supporting notes relating to the NISCC's activities for the year ended 31 March 2010 have been audited by the Northern Ireland Audit Office. The report of the Comptroller and Auditor General is included on Page 26. So far as the Chief Executive is aware, there is no relevant audit information of which the entity's auditors are unaware. The Chief Executive has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

**Chief Executive:**

**Date: 29 June 2010**



**Chair:**

**Date: 29 June 2010**



## Remuneration Report for the Year Ended 31 March 2010

### Scope of the Report

The Remuneration Report summarises the remuneration policy of the NISCC, and particularly its application in connection with Senior Managers. The Report also describes how the NISCC applies the principles of good corporate governance in relation to senior managers' remuneration in accordance with HSS (SM) 3/2001 and subsequent supplements issued by the DHSSPS.

### Remuneration Committee

The Council, as set out in its Standing Orders, has delegated certain functions to the Remuneration Committee.

### Remuneration Policy

The NISCC applies the remuneration policy as directed by circular HSS (SM) 3/2001 and subsequent supplements issued by the DHSSPS in respect of Senior Managers. Senior 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 on the basis of that performance. This award is approved by the Remuneration Committee on behalf of Council. 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 circular HSS (SM) 3/2001. Unless otherwise stated, the employee/s covered by this Report are appointed on a permanent basis, subject to satisfactory performance.

Brendan Johnston was appointed as Chief Executive on 10 September 2001.

### 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

Currently, employees are required to retire at age 65 years and occupational pensions are normally effective from age 60 years. With effect from 1 October 2006, with the introduction of the Equality (Age) Regulations (Northern Ireland) 2006, employees are able to request to work beyond age 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.

## Salary and Pension Entitlements (Audited)

The salary, pension entitlements, and the value of any taxable benefits in kind of the most senior members of the NISCC were as follows:

Name	2009/10		2008/09	
	Salary incl. Performance related pay £000	Benefits in kind nearest £100	Salary incl. Performance related pay £000	Benefits in kind nearest £100
Brendan Johnston	75 - 80	-	70 - 75	-
Mark Bradley	50 - 55	-	20 - 25	-
Patricia Higgins	60 - 65	-	55 - 60	-
Lorraine Simmons	55 - 60	-	50 - 55	-

Name	Real increase in pension and related lump sum at age 60 £000	Total accrued pension at age 60 and related lump sum £000	Cash equivalent transfer value (CETV) at 31 March 2009 £000	Cash equivalent transfer value (CETV) at 31 March 2008 £000	Real increase in CETV after adjustment for inflation and changes to market investment factors £000
Brendan Johnston	4	137	721	799	24
Mark Bradley	4	34	107	130	14
Patricia Higgins	4	27	101	131	20
Lorraine Simmons	4	24	114	145	20

## HSC Superannuation Scheme

Pension benefits are provided through the HSC Superannuation scheme. The HSC Superannuation scheme is a 'final salary' defined benefit scheme. The scheme is unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions that are payable are increased annually in line with changes in the Retail Prices Index.

Contribution rates are as follows:

- 5.0% for employees earning up £20,709
- 6.5% for employees earning between £20,710 and £68,392
- 7.5% for employees earning between £68,393 and £107,846
- 8.5% for employees earning over £107,847

Further details about the Health Service pension arrangements can be found at the website [www.dhssps.gov.uk](http://www.dhssps.gov.uk)

## Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves the 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 from 2004/05 the other pension details, include the value of any pension benefits in another scheme or arrangement, which the individual has transferred to the HSC 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 and framework 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 (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

## 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.

Chief Executive:



Date: 29 June 2010

## Statement of the Northern Ireland Social Care Council and Chief Executive's Responsibilities

Under Schedule 1, paragraph 12 (2) of the Health and Personal Social Services Act (Northern Ireland) 2001, the DHSSPS has directed the Northern Ireland Social Care Council to prepare financial statements for each financial year in the form and on the basis determined by the DHSSPS. The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of the NISCC, of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the financial statements, the NISCC is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- Observe the Accounts Direction issued by the DHSSPS including 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 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 the going concern basis

The Permanent Secretary of the DHSSPS, as Accounting Officer for Health and Social Care resources in Northern Ireland, has appointed the **Chief Executive of the Northern Ireland Social Care Council** as Accounting Officer for the NISCC. 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 NISCC's assets, are set out in the Accounting Officer's Memorandum published by the DHSSPS.

## Statement on Internal Control

### Scope of Responsibility

The Council of the Northern Ireland Social Care Council (NISCC) is accountable for internal control. As Accounting Officer and Chief Executive of the NISCC, I have responsibility for maintaining a sound system of internal control that supports the achievement of the NISCC's policies, aims and objectives whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

- The NISCC delivers its statutory functions and Business Plan by working in partnership with a range of statutory, voluntary and community organisations throughout Northern Ireland and, on a four country basis, throughout the United Kingdom;
- The NISCC executes its responsibilities within the confines of its Management Statement and Financial Memorandum as agreed with its sponsor, the Office of Social Services (DHSSPS).

### Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to:

- identify and prioritise the risks to the achievement of the organisation's policies, aims and objectives
- evaluate the likelihood of these risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically

The system of internal control has been in place in the NISCC for the year ended 31 March 2010 and up to the date of approval of the annual report and accounts and accords with the Department of Finance and Personnel guidance. A mid year assurance statement was submitted in October 2009 to inform on the effectiveness of controls at that time. It also reported on implemented actions emanating from weaknesses identified by Internal Audit.

The NISCC 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
- standing orders and standing financial instructions
- oversight by the Audit Committee

The system of internal financial control is based on a framework of regular financial information supported by robust administrative procedures including the segregation of duties and a system of delegation and accountability. In particular it includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Council
- regular reviews by the Council of periodic annual financial reports which indicate financial performance against the forecast
- setting targets to measure financial and other performances
- as appropriate, formal budget management disciplines

The NISCC has an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed and whose annual audit plans are based on this analysis. In 2009/2010, Internal Audit reviewed the following systems:

- Bank and Cash (including Petty Cash)
- Travel Expenses
- Payments
- Service Level Agreements
- Income
- Budgetary Control
- Asset Management
- Registration
- Performance Management
- Risk Management
- Records Management
- Personal and Public Involvement (PPI)
- HPSS Controls Assurance Standards
  - Risk Management
  - Governance
  - Financial Management
  - Records Management
  - ICT

In her annual report, the Internal Auditor reported that the Northern Ireland Social Care Council system of internal financial control was satisfactory, stating that there were no priority one findings. Some weaknesses in control were, however, identified and recommendations to address these control weaknesses have been or are being implemented.

With regard to the wider control environment, the NISCC has in place a range of organisational controls, commensurate with the current assessment of risk, designed to ensure the efficient and effective discharge of its business in accordance with the law and departmental direction. Every effort is made to ensure that the objectives of the NISCC are pursued in accordance with the recognised and accepted standards of public administration.

## Capacity to Handle Risk

The Audit Committee is responsible for providing assurance to Council on the robustness of risk management processes within the Council. Executive responsibility for risk management resides with the Chief Executive who delegates day-to-day responsibility to the Director of Corporate Services.

The NISCC approved the Risk Management Strategy at its meeting in March 2010. This outlines the strategy for the management of risk for the period 2010 – 2012.

## The Risk and Control Framework

During the 2009/2010 financial year the NISCC further developed risk management processes. This involved the establishment of an Executive Risk Management Committee. This Committee oversees the risk management process, to include:

- Quarterly review of the Risk Register
- Monitoring of risks against proposed actions
- Reporting and escalating identified risks

As part of this process, risk management coordinators have been identified within each of the directorates. The role of the coordinator is to ensure that risk is discussed at all team meetings to ensure that all staff are aware of their responsibilities in relation to risk management. All identified risks are discussed by the Risk Committee and a determination is made to either escalate the risk to the Corporate Risk Register or to manage it at Directorate level.

The Audit Committee, which reports to the Council, has oversight for the initiatives taken by officers of the organisation to promote risk management. To this end, the Audit Committee requires assurance, which takes the form of the following:

- Risks identified and discussed at team meetings
- Identified risks discussed at the Risk Management Committee
- Corporate Risk Register reviewed and updated accordingly
- The Risk Register is presented to SMT for endorsement
- The Risk Register, along with the minutes of the Risk Management Committee, are presented and discussed at the Audit Committee
- The Chair of the Audit Committee confirms that he is satisfied with the process and informs Council

The Assurance Framework, which details risks, controls and gaps in control, is the overarching governance document in relation to risk management and is also presented to the Audit Committee for endorsement prior to presentation at Council.



## Information Governance

The NISCC can confirm that policies and procedures are in place for the management of risk associated with information held by the NISCC. The management of this risk is paramount, given the sensitive nature of the work undertaken by the NISCC, particularly in relation to the registration and conduct processes.

Internal Audit provides assurances on risk management processes in relation to information and has provided satisfactory assurance. Any actions emanating from the audits will be followed up in the coming year.

Risk management training was provided to Council Members and staff in March 2010. This training will be further developed in the coming year.

In the forthcoming year, the NISCC will continue to review and develop the effectiveness of its current systems for managing risk. As part of this process, training will continue to play a central role.

## Compliance with Controls Assurance Standards 2009/10

From April 2009, the NISCC, as an NDPB, was required to ensure it obtained substantive compliance with the three core controls assurance standards. The table below illustrates the compliance levels, both self assessment and independent assessment by Internal Audit.

Controls Assurance Standard	NISCC Assessment	Independent Assessment
Risk Management	Substantive	Substantive
Governance	Substantive	Substantive
Financial Management	Substantive	Substantive
Records Management	Substantive	Substantive
ICT	Substantive	Substantive

## Review of Effectiveness

As Accounting Officer, I have responsibility for the review of the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the NISCC who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their report to those charged with governance 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 the Audit Committee and a plan to address weaknesses and ensure continuous improvement to the system is in place.

By order of the Council.

Chief Executive:



Date: 29 June 2010

## Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

### Northern Ireland Social Care Council 2009-10

I certify that I have audited the financial statements of the Northern Ireland Social Care Council for the year ended 31<sup>st</sup> March 2010 under the Health and Personal Social Services Act (Northern Ireland) 2001. These comprise the Net Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Reserves and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

### Respective responsibilities of the Council, Chief Executive and auditor

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

### Scope of the Audit of the Financial Statements

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

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

### Opinion on Regularity

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

### Opinion on financial statements

In my opinion:

- The financial statements give a true and fair view, of the state of the Northern Ireland Social Care Council's affairs as at 31<sup>st</sup> March 2010 and of its net expenditure, changes in reserves and cash flows for the year then ended; and
- The financial statements have been properly prepared in accordance with the Health and Personal Social Services Act (Northern Ireland) 2001, as amended and Department of Health, Social Services and Public Safety directions issued thereunder.

## Opinions in other matters

In my opinion:

- The part of the Remuneration Report to be audited has been properly prepared in accordance with the Health and Personal Social Services Act (Northern Ireland) 2001 and Department of Health, Social Services and Public Safety directions issued thereunder; and
- The information given in the Management Commentary and Chief Executive's 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

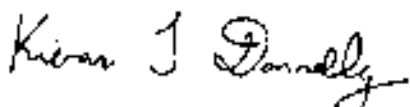
I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- Adequate accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- The Statement on Internal Control does not reflect complaints with Department of Health, Social Services and Public Safety guidance.

## Report

The maintenance and integrity of the NISCC's website is the responsibility of the Accounting Officer. The work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes which may have occurred to the financial statements since they were initially presented on the website.

I have no observations to make on these financial statements.



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

7 July 2010



**The Northern Ireland Social Care Council  
Annual Accounts for the Year Ended  
31 March 2010**

## Net Expenditure Account for the Year Ended 31 March 2010

	NOTE	2010 £	Restated 2009 £
<b>Expenditure</b>			
Staff costs	4.1	(1,949,971)	(1,487,139)
Depreciation	5.0	(32,534)	(33,832)
Other Expenditure	5.0	<u>(1,767,723)</u>	<u>(1,924,121)</u>
		<u>(3,750,228)</u>	<u>(3,445,092)</u>
<b>Income</b>			
Income from activities	6.1	0	0
Other Income	6.2	573,667	525,357
Reimbursements receivable	6.3	<u>0</u>	<u>0</u>
		<u>573,667</u>	<u>525,357</u>
<b>Net Expenditure</b>		<b><u>(3,176,561)</u></b>	<b><u>(2,919,735)</u></b>
<b>Credit reversal of notional costs</b>			
Cost of capital	5.0	3,161	6,577
Notional costs (audit fees)	5.0	14,817	14,675
<b>Net expenditure for the financial year</b>		<b><u>(3,158,583)</u></b>	<b><u>(2,898,483)</u></b>
<b>Revenue Resource Limit (RRL)</b>	26.1	<b>3,175,524</b>	<b>2,906,003</b>
<b>Surplus/deficit against RRL</b>		<b><u>(1,037)</u></b>	<b><u>(13,732)</u></b>

The notes on pages 35 to 73 form part of these accounts  
All Income and Expenditure is derived from continuing activities

## Statement of Financial Position as at 31 March 2010

		2010		Restated 2009		Restated 2008	
NOTE	£	£	£	£	£	£	£
<b>Non Current Assets</b>							
Property, Plant and Equipment	7.0/7.2/7.4	49,464	80,331	95,013			
Intangible assets	8.0/8.2/8.4	3,239	5,251	8,302			
Financial Assets	9.0	0	0	0			
<b>Total non current Assets</b>		52,703	85,582	103,315			
<b>CURRENT ASSETS</b>							
Assets classified as held for sale	10.0	0	0	0			
Inventories	12.0	0	0	0			
Trade and other Receivables	13.0	35,000	230,369	287,070			
Other current assets	13.0	55,793	19,568	21,205			
Financial assets	9.1	0	0	0			
Cash and cash equivalents	14.0	1,577,591	1,284,034	1,039,966			
<b>TOTAL CURRENT ASSETS</b>		1,668,384	1,533,971	1,348,241			
<b>Total Assets</b>		<b>1,721,087</b>	<b>1,619,553</b>	<b>1,451,556</b>			
<b>Current Liabilities</b>							
Trade and other Payables	15.0	(1,675,926)	(1,459,338)	(1,178,517)			
Other Liabilities	15.0	0	0	0			
<b>Total current liabilities</b>		(1,675,926)	(1,459,338)	(1,178,517)			
<b>Non current assets plus/less net current assets/ liabilities</b>		<b>45,161</b>	<b>160,215</b>	<b>273,039</b>			
<b>Non Current liabilities</b>							
Provisions	17.0	0	0	0			
Other Payables > 1 yr	15.0	0	0	(82,810)			
Financial Liabilities	9.0	0	0	0			
<b>Total Non Current Liabilities</b>		0	0	(82,810)			
<b>ASSETS LESS LIABILITIES</b>		<b>45,161</b>	<b>160,215</b>	<b>190,229</b>			

RESERVES	NOTE	2010		Restated 2009		Restated 2008	
		£	£	£	£	£	£
Donated asset reserve		0		0		0	
Revaluation Reserve		0		601		0	
General Reserve		45,161		159,614		190,229	
			<u>45,161</u>		<u>160,215</u>		<u>190,229</u>

The financial statements on pages 28 to 34 were approved by the Council on 29 June 2010 and were signed on its behalf by:

Signed:  .....  
(Chair)

Date: 29 June 2010

Signed:  .....  
(Chief Executive)

Date: 29 June 2010

The notes on pages 38 to 73 form part of these accounts



## Statement of Changes in Reserves for the Year Ended 31 March 2010

	Note	General Reserve £	Revaluation Reserve £	Donation Reserve £	Total £
<b>Balance at 31 March 2008</b>		206,997	0	0	206,997
Changes in accounting policy (IFRS)		(16,768)			(16,768)
Change in accounting policy - GIA		0			0
Transfers of Function					0
<b>Restated balance at 1 April 2008</b>		<b>190,229</b>	<b>0</b>	<b>0</b>	<b>190,229</b>
<b>Changes in reserves 2008-09</b>					
Net gain/(loss) on revaluation of property, plant & equipment	7.2, 7.4		601	0	601
Impairment of property, plant and equipment	11		0	0	0
Net gain/(loss) on revaluation of intangible assets	8.2, 8.4		0	0	0
Impairment of intangible asset	11		0	0	0
Donated asset reserve - transfer to net expend for depreciation				0	0
Donated asset receipts				0	0
Non cash charges - cost of capital	5	6,577			6,577
Non cash charges - auditors remuneration	5	14,675			14,675
Transfers between reserves		0	0	0	0
Net expenditure for the year		(2,919,735)			(2,919,735)
Movement - Other		0			0
<b>Total recognised income and expense for 2008-09</b>		<b>(2,898,483)</b>	<b>601</b>	<b>0</b>	<b>(2,897,882)</b>
Grant from DHSSPS		<b>2,867,868</b>			<b>2,867,868</b>
<b>Balance at 31 March 2009</b>		<b>159,614</b>	<b>601</b>	<b>0</b>	<b>160,215</b>
<b>Changes in reserves 2009-10</b>					
Net gain/(loss) on revaluation of property, plant & equipment	7.1, 7.3		(783)	0	(783)
Impairment of property, plant and equipment	11		0	0	0
Net gain/(loss) on revaluation of intangible assets	8.1, 8.3		0	0	0
Impairment of intangible asset	11		0	0	0
Donated asset reserve - transfer to net expend for depreciation				0	0
Donated asset receipts				0	0
Non cash charges - cost of capital	5	3,161			3,161
Non cash charges - auditors remuneration	5	14,817			14,817
Transfers between reserves					0
Net expenditure for the year		(3,176,561)	182		(3,176,379)
<b>Total recognised income and expense for 2009-10</b>		<b>(3,158,583)</b>	<b>(601)</b>	<b>0</b>	<b>(3,159,184)</b>
Grant from DHSSPS		<b>3,044,130</b>			<b>3,044,130</b>
<b>Balance at 31 March 2010</b>		<b>45,161</b>	<b>0</b>	<b>0</b>	<b>45,161</b>

## Analysis of Revaluation Reserve

	Property, Plant & Equipment £'000	Intangibles £'000	Total £'000
<b>Balance at 31 March 2008</b>	0	0	0
Changes in accounting policy	0	0	0
<b>Restated balance at 1 April 2008</b>	0	0	0
Movements in 2008/09:			
Net gain/ loss on revaluation	601	0	601
Impairment	0	0	0
Transfer to General Reserve	0	0	0
Release of reserves to Net Expenditure Account	0	0	0
<b>Balance at 31 March 2009</b>	601	0	601
Movements in 2009/10:			
Net gain/ loss on revaluation	(783)	0	(783)
Impairment	0	0	0
Transfer to General Reserve	0	0	0
Release of reserves to Net Expenditure Account	182	0	182
<b>Balance at 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Statement of Cashflows for the Year Ended 31 March 2010

	2010	Restated 2009
	£	£
<b>Cashflows from operating activities</b>		
Net expenditure after coc & interest	(3,176,561)	(2,919,735)
Adjustments for non cash costs	52,706	58,135
(Increase)/decrease in trade & other receivables <i>less movements in receivables relating to items not passing through the net expenditure account - list:</i>	159,144	58,338
<i>eg. movements in receivables relating to capital</i>	0	0
<i>eg. movements in receivables relating to PFI contracts</i>	0	0
(Increase)/decrease in inventories	0	0
Increase/(decrease) in trade payables <i>less movements in payables relating to items not passing through the net expenditure account - list</i>	216,588	280,821
<i>eg. movements in payables relating to capital</i>	0	0
<i>eg. movements in payables relating to PFI contracts</i>	0	0
<i>eg. movements in payables relating to finance leases</i>	0	0
Use of provisions	0	0
<b>Net cash outflow from operating activities</b>	<b>(2,748,123)</b>	<b>(2,522,441)</b>
 <b>Cashflows from investing activities</b>		
Purchase of property, plant & equipment	(2,450)	0
Purchase of intangible assets	0	0
Proceeds of disposal of property, plant & equipment	0	0
Proceeds on disposal of intangibles	0	0
Proceeds on disposal of assets held for resale	0	0
Interest Received	0	0
<b>Net Cash inflow/(Outflow) from investing activities</b>	<b>(2,450)</b>	<b>0</b>
 <b>Cash flows from financing activities</b>		
Grant in aid	3,044,130	1,091,000
Cap element of payments iro finance leases & on balance sheet PFIs	0	0
<b>Net financing</b>	<b>3,044,130</b>	<b>1,091,000</b>
<b>Net increase (decrease) in cash &amp; cash equivalents in the period</b>	<b>293,557</b>	<b>(1,431,441)</b>
<b>Cash &amp; cash equivalents at the beginning of the period</b>	14 1,284,034	1,039,966
<b>Cash &amp; cash equivalents at the end of the period</b>	14 1,577,591	(1,284,034)

The notes on pages 38 to 73 form part of these accounts

## Notes to the Accounts

### STATEMENT OF ACCOUNTING POLICIES

#### I. Authority

These accounts have been prepared in a form determined by the Department of Health, Social Services and Public Safety based on guidance from the Department of Finance and Personnel'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 HSC Bodies. 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 Council for the purpose of giving a true and fair view has been selected. The Council's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

#### Changes from UK GAAP to IFRS

The HSC has prepared its accounts in accordance with IFRS with the effective date of transition being 1<sup>st</sup> April 2008. First time adoption requires full comparative information to be disclosed under IFRS. All differences between closing UK GAAP financial position and opening IFRS financial position are processed through reserves. This is shown in Note 2 to the Accounts.

#### I.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment.

#### I.2 Currency

These accounts are presented in UK Pounds sterling.

#### I.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.

#### 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 Council;
- 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 balance sheet to the extent that money has been paid or a liability has been incurred.

## **Valuation of Land and Buildings**

Land and buildings are carried at the last professional valuation, in accordance with the Royal Institute of Chartered Surveyors (Statement of Asset Valuation Practice) Appraisal and Valuation Standards in so far as these are consistent with the specific needs of the HSC.

The last valuation was carried out on 31 January 2010 by Land and Property Services (LPS) which is an independent executive within the Department of Finance and Personnel. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard. The valuation at 31 March 2010 was considered by LPS to be not materially different and there has therefore been no change to the values used.

Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.

Land and buildings used for the Council's services or for administrative purposes are stated in the statement of financial position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses.

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use
- Specialised buildings – depreciated replacement cost
- Properties surplus to requirements – open market value less any material directly attributable selling costs.

## **Modern Equivalent Asset**

DFP 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. Cost includes professional fees as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

## **Fixtures and Equipment**

Until 31 March 2008, fixtures and equipment were carried at replacement cost, as assessed by indexation. From 1 April 2008 indexation has ceased in respect of short life assets (short life - defined as a useful life of up to and including 5 years). The carrying value of existing assets at that date were written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

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

Depreciation is charged to write off the costs or valuation of property, plant and equipment and 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 finance leases are also depreciated over their estimated useful lives. The estimated useful life of an asset is the period over which the Council 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, 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. 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 to 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.

The overall useful life of the Council'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 comprise software and licences. 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 period 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
- 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 Council'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, the Council; 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.

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 Donated assets**

Donated non-current assets are capitalised at their fair value on receipt, with a matching credit to the donated asset reserve. They are valued, depreciated and impaired as described above for purchased assets. Gains and losses on revaluations and impairments are taken to the donated asset reserve and, each year, an amount equal to the depreciation charge on the asset is released from the donated asset reserve to offset the expenditure. On sale of donated assets, the net book value is transferred from the donated asset reserve to the General Fund.

## **1.9 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) / loss from sale of land or from sale of depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the general reserve. For donated and government-granted assets, a transfer is made to or from the relevant reserve to the profit/loss on disposal account so that no profit or loss is recognised in income or expenses. The remaining surplus or deficit in the donated asset or government grant reserve is then transferred to general 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.

#### **1.10 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.

#### **1.11 Income**

Operating Income relates directly to the operating activities of the Council and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

#### **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 reserves.

#### **1.12 Investments**

The Council does not have any investments.

#### **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.

#### **The NI Social Care Council 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 of interest on the remaining balance of the liability. Finance charges are recognised in calculating the Council'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 period in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated. Leased land is treated as an operating lease. Leased buildings are assessed as to whether they are operating or finance leases.

## **I.16 Financial instruments**

- Financial assets

Financial assets are recognised on the balance sheet when the Council 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.

- Financial liabilities

Financial liabilities are recognised on the balance sheet when the Council 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 period 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 within Bodies in creating risk than would apply to a non public sector body of a similar size, therefore Bodies are not exposed to the degree of financial risk faced by business entities. Bodies have 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 the Bodies in undertaking activities. Therefore the HSC is exposed too little credit, liquidity or market risk.

- Currency risk

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

- Interest rate risk

The Council has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

- Credit risk

Because the majority of the Council's income comes from contracts with other public sector bodies, the Council has low exposure to credit risk.

- Liquidity risk

Since the Council 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.

### **I.17 Provisions**

In accordance with IAS 37, Provisions are recognised when the Council has a present legal or constructive obligation as a result of a past event, it is probable that the Council 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 period, 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 DFP's discount rate of 2.2% in real terms.

The Council has also disclosed the carrying amount at the beginning and end of the period, additional provisions made, amounts used during the period, unused amounts reversed during the period and increases in the discounted amount arising from the passage of time and the affect 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 the Council 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 the Council 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 ongoing activities of the entity.

### **I.18 Clinical negligence costs**

The Council is not subject to clinical negligence costs or provisions.

### **I.19 Contingencies**

Under IAS 37, the Council discloses contingent liabilities where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

## **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 the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2008. It is not anticipated that the level of untaken leave will vary significantly from year to year. Untaken flexi leave is estimated to be immaterial to the Council and has not been included.

### **Retirement benefit costs**

The Council participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Council and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Council is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

The costs of early retirements are met by the Council and charged to the Net Expenditure Account at the time the Council 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 balance sheet date and updates it to reflect current conditions. The most recent valuation as at 31 March 2006 was completed in the summer of 2009 and has been used for the 2009-10 accounts. The next valuation will be as at 31 March 2008 and will be used in the 2010/11 accounts.

## **1.21 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.

## **1.22 Third party assets**

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Council has no beneficial interest in them. Details of third party assets are given in Note 25 to the accounts.

## **1.23 Government Grants**

Government assistance for capital projects whether from UK, or Europe, is treated as a Government grant even where there are no conditions specifically relating to the operating activities of the entity other than the requirement to operate in certain regions or industry sectors. Such grants (does not include grant-in-aid) are credited to a government grant reserve and are released to income over the useful life of the asset. The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

## **1.24 Losses and Special Payments**

Losses and special payments are items that 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.

### 1.25 Capital Charge

A charge reflecting the cost of capital utilised by the Council is included within operating costs. The charge is calculated at the rate set by HM Treasury, currently 3.5% on the average carrying amount of all assets less liabilities, except for donated assets, where the charge is nil.

### 1.26 Standards issued by IASB not included in 2009-10 FRem

Under IAS 8 there is a requirement to disclose those standards issued but not yet adopted. Management has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. Management consider that these are unlikely to have a significant impact on the accounts in the period of initial application.

## NOTE 2 FIRST TIME ADOPTION OF IFRS

	General Fund	Revaluation Reserve	Donated asset Reserve
	£	£	£
<b>Reserves at 31 March 2008 under UK GAAP</b>	206,997	0	0
IAS 36 Property, plant & equipment	0	0	0
IAS 17 Leases additions	0	0	0
IAS 17 Leases liabilities	0	0	0
IAS 19 Employee benefits	(16,768)	0	0
IAS 38 Intangible assets	0	0	0
IFRS 5 Non Current assets held for sale	0	0	0
IFRIC 12 Service Concession Arrangements	0	0	0
<b>Reserves at 1 April 2008 under IFRS</b>	<b>(190,229)</b>	<b>0</b>	<b>0</b>

## 2.2 Reconciliation of UK GAAP reported Reserves to IFRS at the end of the final UK GAAP reporting period 31 March 2009

	General Fund	Revaluation Reserve	Donated asset Reserve
	£	£	£
<b>Reserves at 31 March 2009 under UK GAAP</b>	176,784	601	0
IAS 36 Property, plant & equipment	0	0	0
IAS 17 Leases	0	0	0
IAS 17 Leases liabilities	0	0	0
IAS 19 Employee benefits	(17,170)	0	0
IAS 38 Intangible assets	0	0	0
IFRS 5 Non Current assets held for sale	0	0	0
IFRIC 12 Service Concession Arrangements	0	0	0
	0	0	0
<b>Reserves at 1 April 2009 under IFRS</b>	<b>159,614</b>	<b>601</b>	<b>0</b>

## 2.3 Reconciliation of UK GAAP reported Net expenditure to IFRS for the year ended 31 March 2009

<b>Net Expenditure for 2008-09 under UK GAAP</b>	<b>£</b> <b>(2,919,333)</b>
IAS 36 Property, plant & equipment	0
IAS 17 Leases	0
IAS 19 Employee benefits	(402)
IAS 38 Intangible assets	0
IFRS 5 Non Current assets held for sale	0
IFRIC 12 Service Concession Arrangements	0
<b>Net Expenditure for 2008-09 under IFRS</b>	<b>(2,919,735)</b>

### NOTE 3 ANALYSIS OF NET EXPENDITURE BY SEGMENT

The Council operates one segment.

**NOTE 4 STAFF NUMBERS AND RELATED COSTS****4.1 Staff Costs**

Staff costs comprise

	<b>Total</b>	<b>2010 Permanently employed staff</b>	<b>Others</b>	<b>2009 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages & Salaries	1,692,599	1,561,347	131,252	1,267,272
Social security costs	103,770	103,770		80,702
Other pension costs	153,602	153,602		139,165
<b>Sub-Total</b>	<b>1,949,971</b>	<b>1,818,719</b>	<b>131,252</b>	<b>1,487,139</b>
Less recoveries in respect of outward secondments	90,860			49,846
<b>Total net costs</b>	<b>1,859,111</b>			<b>1,437,293</b>

The NISCC participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the HSC and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Council 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 balance sheet date and updates it to reflect current conditions. An interim valuation as at 31 March 2006 was completed in the summer of 2009 and was used for the 2009-10 accounts. The next valuation will be as at 31 March 2008 and will be used in the 2010/11 accounts.

**4.2 Average number of persons employed**

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

	<b>Total</b>	<b>2010 Permanently employed staff</b>	<b>Others</b>	<b>2009 Total</b>
	<b>No.</b>	<b>No.</b>	<b>No.</b>	<b>No.</b>
Administrative and clerical	34	34		23
Professional and Technical	12	12		12
Other Professional and Technical	5		5	
Other	17		17	12
<b>Total</b>	<b>68</b>	<b>46</b>	<b>22</b>	<b>47</b>

**4.3 Staff Benefits**

Staff benefits

<b>2010</b>	<b>2009</b>
<b>£</b>	<b>£</b>
0	0

**4.4 Retirements due to ill-health**

During 2009/10 there were no early retirements from the NISCC agreed on the grounds of ill-health.

**NOTE 5 OPERATING EXPENSES****Operating Expenses****5.0 Operating Expenses are as follows:**

	<b>2010</b>	<b>Restated 2009</b>
	<b>£</b>	<b>£</b>
Revenue Grants to voluntary organisations	577,964	883,929
Recharges from other HPSS organisations	104,461	94,441
Supplies and services – general	19,835	8,381
Establishment	483,293	457,625
Premises	561,935	444,873
Miscellaneous	63	10,569
<b>Non cash items</b>		
Depreciation	32,534	33,832
Amortisation	2,012	2,011
Impairments	182	1,040
(Profit) on disposal of assets (excluding profit on land)	0	0
Loss on disposal of assets ( including land)	0	0
Cost of Capital charges	3,161	6,577
Provisions provided for in year	0	0
Unwinding of discount on Provisions	0	0
Auditors remuneration	14,817	14,675
<b>Total</b>	<b><u>1,800,257</u></b>	<b><u>1,957,953</u></b>

During the year the NISCC purchased no non audit services from its auditor.

**NOTE 6 INCOME****6.1 Income from Activities**

	<b>2010</b>	<b>Restated 2009</b>
	<b>£</b>	<b>£</b>
GB/Republic of Ireland Health Authorities	0	0
HSC Trusts	0	0
Non-HSC:- Private patients	0	0
Non-HSC:- Other	0	0
Clients contributions	0	0
<b>Total</b>	<u>0</u>	<u>0</u>

**6.2 Other Operating Income**

	<b>2010</b>	<b>Restated 2009</b>
	<b>£</b>	<b>£</b>
Other income from non-patient services	482,807	475,511
Seconded staff	90,860	49,846
Charitable and other contributions to expenditure	0	0
Donated asset reserve transfer for Impairment	0	0
Donated asset reserve transfer for Depreciation	0	0
Profit on disposal of land	0	0
Interest receivable	0	0
<b>Total</b>	<u>573,667</u>	<u>525,357</u>

**6.3 Reimbursements receivable in respect of provisions**

	<b>2010</b>	<b>Restated 2009</b>
	<b>£</b>	<b>£</b>
Movements in reimbursable income from Clin Neg Central Fund	0	0
<b>Total</b>	<u>0</u>	<u>0</u>
<b>TOTAL INCOME</b>	<u>573,667</u>	<u>525,357</u>



**NOTE 7 PROPERTY, PLANT & EQUIPMENT****Summary**

	<b>Purchased</b>	<b>Donated</b>	<b>2010</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
			<b>£</b>
Net book value:			
Land	0	0	0
Buildings (excluding dwellings)	0	0	0
Dwellings	0	0	0
Assets under construction	0	0	0
Plant and machinery (Equipment)	14,643	0	14,643
Transport Equipment	0	0	0
Information Technology (IT)	34,821	0	34,821
Furniture & Fittings	0	0	0
<b>Total PPE - 31 March 2010</b>	<b>49,464</b>	<b>0</b>	<b>49,464</b>

	<b>Purchased</b>	<b>Donated</b>	<b>2009</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
			<b>£</b>
Net book value:			
Land	0	0	0
Buildings (excluding dwellings)	5,505	0	5,505
Dwellings	0	0	0
Assets under construction	0	0	0
Plant and machinery (Equipment)	20,908	0	20,908
Transport Equipment	0	0	0
Information Technology (IT)	53,918	0	53,918
Furniture & Fittings	0	0	0
<b>Total PPE - 31 March 2009</b>	<b>80,331</b>	<b>0</b>	<b>80,331</b>

## NOTE 7.1 PROPERTY, PLANT &amp; EQUIPMENT - PURCHASED ASSETS - YEAR ENDED 31 MARCH 2010

	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 2009	0	26,959	0	0	36,017	0	193,055	0	256,031
Indexation	0	(3,771)	0	0	0	0	0	0	(3,771)
Additions	0	0	0	0	0	0	2,450	0	2,450
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
<b>At 31 March 2010</b>	<b>0</b>	<b>23,188</b>	<b>0</b>	<b>0</b>	<b>36,017</b>	<b>0</b>	<b>195,505</b>	<b>0</b>	<b>254,710</b>

**Depreciation**

At 1 April 2009	0	21,454	0	0	15,109	0	139,137	0	175,700
Indexation	0	(2,988)	0	0	0	0	0	0	(2,988)
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	4,722	0	0	6,265	0	21,547	0	32,534
<b>Provided during the year</b>	<b>0</b>	<b>23,188</b>	<b>0</b>	<b>0</b>	<b>21,374</b>	<b>0</b>	<b>160,684</b>	<b>0</b>	<b>205,246</b>
<b>At 31 March 2010</b>	<b>0</b>	<b>23,188</b>	<b>0</b>	<b>0</b>	<b>21,374</b>	<b>0</b>	<b>160,684</b>	<b>0</b>	<b>205,246</b>

**NOTE 7.1 (continued) Property, Plant & Equipment - Purchased assets - year ended 31 March 2010**

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Net Book Value</b>									
At 31 March 2010	0	0	0	0	14,643	0	34,821	0	49,464
At 31 March 2009	0	5,505	0	0	20,908	0	53,918	0	80,331
<b>Asset financing</b>									
Owned	0	0	0	0	14,643	0	34,821	0	49,464
Finance Leased On b/s PFI contracts									
<b>Net Book Value</b>									
At 31 March 2010	0	0	0	0	14,643	0	34,821	0	49,464

**NOTE 7.2 Property, Plant & Equipment – Purchased assets – year ended 31 March 2009**

	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 2008	0	26,192	0	0	21,460	0	188,502	0	236,154
Indexation	0	767	0	0	561	0	0	0	1,328
Additions	0	0	0	0	13,996	0	4,553	0	18,549
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation (Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
<b>At 31 March 2009</b>	<b>0</b>	<b>26,959</b>	<b>0</b>	<b>0</b>	<b>36,017</b>	<b>0</b>	<b>193,055</b>	<b>0</b>	<b>256,031</b>

<b>Depreciation</b>									
At 1 April 2008	0	15,492	0	0	10,510	0	115,139	0	141,141
Indexation	0	454	0	0	273	0	0	0	727
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation (Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
Provided during the year	0	5,508	0	0	4,326	0	23,998	0	33,832
<b>At 31 March 2009</b>	<b>0</b>	<b>21,454</b>	<b>0</b>	<b>0</b>	<b>15,109</b>	<b>0</b>	<b>139,137</b>	<b>0</b>	<b>175,700</b>

## NOTE 7.2 (continued) Property, Plant &amp; Equipment – Purchased assets – year ended 31 March 2009

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Net Book Value</b> At 1 April 2008	0	10,700	0	0	10,950	0	73,363	0	95,013
At 31 March 2009	0	5,505	0	0	20,908	0	53,918	0	80,331
<b>Asset financing</b>									
Owned	0	5,505	0	0	20,908	0	53,918	0	80,331
Finance Leased On b/s PFI contracts									0
<b>Net Book Value</b> At 31 March 2009	0	5,505	0	0	20,908	0	53,918	0	80,331

**NOTE 7.3 Property, Plant & Equipment – Donated assets - year ended 31 March 2010**

	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 2009	0	0	0	0	0	0	14,668	0	14,668
Indexation	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation (Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
<b>At 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,668</b>	<b>0</b>	<b>14,668</b>

<b>Depreciation</b>									
At 1 April 2009	0	0	0	0	0	0	14,668	0	14,668
Indexation	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation (Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
Provided during the year	0	0	0	0	0	0	0	0	0
<b>At 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,668</b>	<b>0</b>	<b>14,668</b>

**NOTE 7.3 (continued) Property, Plant & Equipment – Donated assets - year ended 31 March 2010**

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Net Book Value</b>									
At 31 March 2009	0	0	0	0	0	0	0	0	0
At 31 March 2008	0	0	0	0	0	0	0	0	0
<b>Asset financing</b>									
Owned	0	0	0	0	0	0	0	0	0
Finance Leased On b/s PFI contracts									
<b>Net Book Value</b>	0	0	0	0	0	0	0	0	0
At 31 March 2010									

**NOTE 7.4 Property, Plant & Equipment – Donated assets – year ended 31 March 2009**

	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 2008	0	0	0	0	0	0	14,668	0	14,668
Indexation	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
<b>At 31 March 2009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,668</b>	<b>0</b>	<b>14,668</b>

<b>Depreciation</b>									
At 1 April 2008	0	0	0	0	0	0	14,668	0	14,668
Indexation	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
(Impairments)	0	0	0	0	0	0	0	0	0
(Disposals)	0	0	0	0	0	0	0	0	0
Provided during the year	0	0	0	0	0	0	0	0	0
<b>At 31 March 2009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,668</b>	<b>0</b>	<b>14,668</b>



**NOTE 7.4 (continued) Property, Plant & Equipment – Donated assets – year ended 31 March 2009**

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Net Book Value</b>									
At 31 March 2009	0	0	0	0	0	0	0	0	0
At 31 March 2008	0	0	0	0	0	0	0	0	0
<b>Asset financing</b>									
Owned	0	0	0	0	0	0	0	0	0
Finance Leased									
On b/s PFI contracts									
<b>Net Book Value</b>									
At 31 March 2009	0	0	0	0	0	0	0	0	0

**NOTE 8 INTANGIBLE ASSETS****Summary****2010**

	<b>Purchased</b>	<b>Donated</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net book value:</b>			
Software	0	0	0
Software licences	3,239	0	3,239
	<hr/>		
<b>Total Intangible assets - 31 March 2010</b>	<b>3,239</b>	<b>0</b>	<b>3,239</b>

**2009**

	<b>Purchased</b>	<b>Donated</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net book value:</b>			
Software	0	0	0
Software licences	5,251	0	5,251
	<hr/>		
<b>Total Intangible assets - 31 March 2009</b>	<b>5,251</b>	<b>0</b>	<b>5,251</b>

**8.1 INTANGIBLE ASSETS (Purchased) - Year ended 31 March 2010**

	Software licenses	Software	Total
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2009	10,398	0	10,398
Indexation	0	0	0
Additions	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
At 31 March 2010	<b>10,398</b>	<b>0</b>	<b>10,398</b>
<b>Amortisation</b>			
At 1 April 2009	5,147	0	5,147
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
Provided during the year	2,012	0	2,012
At 31 March 2010	<b>7,159</b>	<b>0</b>	<b>7,159</b>
<b>Net Book Value</b>			
At 31 March 2010	<b>3,239</b>	<b>0</b>	<b>3,239</b>
At 31 March 2009	<b>5,251</b>	<b>0</b>	<b>5,251</b>
<b>Asset financing</b>			
Owned	0	0	0
Finance Leased			
On b/s PFI contracts			
<b>Net Book Value</b>			
At 31 March 2010	<b>0</b>	<b>0</b>	<b>0</b>

## 8.2 INTANGIBLE ASSETS (Purchased) - Year ended 31 March 2009

	Software licenses	Software	Total
Cost or Valuation	£	£	£
At 1 April 2008	11,438	0	11,438
Indexation	0	0	0
Additions	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	(1,040)	0	(1,040)
(Disposals)	0	0	0
At 31 March 2009	<b>10,398</b>	<b>0</b>	<b>10,398</b>
<b>Amortisation</b>			
At 1 April 2008	3,136	0	3,136
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
Provided during the year	2,011	0	2,011
At 31 March 2009	<b>5,147</b>	<b>0</b>	<b>5,147</b>
<b>Net Book Value</b>			
At 1 April 2008	<b>8,302</b>	<b>0</b>	<b>8,302</b>
At 31 March 2009	<b>5,251</b>	<b>0</b>	<b>5,251</b>
<b>Asset financing</b>			
Owned	5,251	0	5,251
Finance Leased			
On b/s PFI contracts			
<b>Net Book Value</b>			
At 31 March 2009	<b>5,251</b>	<b>0</b>	<b>5,251</b>

**8.3 INTANGIBLE ASSETS (Donated) - Year ended 31 March 2010**

<b>Cost or Valuation</b>	<b>Software licenses £</b>	<b>IT £</b>	<b>Total £</b>
At 1 April 2009	0	0	0
Indexation	0	0	0
Additions	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
<b>At 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortisation</b>			
At 1 April 2009	0	0	0
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
Provided during the year	0	0	0
<b>At 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Book Value</b>			
<b>At 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>At 31 March 2009</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Asset financing</b>			
Owned	0	0	0
Finance Leased			
On b/s PFI contracts			
<b>Net Book Value</b>			
<b>At 31 March 2010</b>	<b>0</b>	<b>0</b>	<b>0</b>

**8.4 INTANGIBLE ASSETS (Donated) - Year ended 31 March 2009**

<b>Cost or Valuation</b>	<b>Software licenses £</b>	<b>Software £</b>	<b>Total £</b>
At 1 April 2008	0	0	0
Indexation	0	0	0
Additions	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortisation</b>			
At 1 April 2008	0	0	0
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
(Impairments)	0	0	0
(Disposals)	0	0	0
Provided during the year	0	0	0
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Book Value</b>			
At 1 April 2008	<b>0</b>	<b>0</b>	<b>0</b>
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>
<b>Asset financing</b>			
Owned	0	0	0
Finance Leased			
On b/s PFI contracts			
<b>Net Book Value</b>			
At 31 March 2009	<b>0</b>	<b>0</b>	<b>0</b>
<b>Asset financing</b>			
Owned	0	0	0
Finance Leased			
On b/s PFI contracts			
<b>Net Book Value</b>			
At 1 April 2008	<b>0</b>	<b>0</b>	<b>0</b>

## NOTE 9 FINANCIAL INSTRUMENTS

The NISCC has no financial instruments.

## NOTE 10 ASSETS HELD FOR RESALE

The NISCC did not hold any assets classified as held for sale at 31 March 2010.

## NOTE 11 IMPAIRMENTS

	Property, Plant & Equipment		2010 Intangibles		Total £
	£	£	£	£	
	Purchased	Donated	Purchased	Donated	
Total value of impairments for the period	182	0	0	0	182
Impairments taken through revaluation/ donation reserve	0	0	0	0	0
<b>Impairments charged to Net Expenditure Account</b>	<b>182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182</b>

	Property, Plant & Equipment		2009 Intangibles		Total £
	£	£	£	£	
	Purchased	Donated	Purchased	Donated	
Total value of impairments for the period	0	0	1,040	0	1,040
Impairments taken through revaluation/ donation reserve	0	0	0	0	0
<b>Impairments charged to Net Expenditure Account</b>	<b>0</b>	<b>0</b>	<b>1,040</b>	<b>0</b>	<b>1,040</b>

**NOTE 12 INVENTORIES**

The NISCC did not hold any inventories at 31 March 2010.

**NOTE 13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS**

	<b>2010</b>	<b>Restated</b>	<b>Restated</b>
	<b>£</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>			
Trade Receivables	15,229	143,432	189,818
Deposits and advances	0	0	0
Other receivables	19,771	86,937	97,252
<b>Trade and other Receivables</b>	<u>35,000</u>	<u>230,369</u>	<u>287,070</u>
Prepayments and accrued income	55,793	19,568	21,205
Current part of PFI prepayment			
<b>Other current assets</b>	<u>55,793</u>	<u>19,568</u>	<u>21,205</u>
<b>Amounts falling due after more than one year</b>			
Trade Receivables	0	0	0
Deposits and advances	0	0	0
Other receivables	0	0	0
<b>Trade and other Receivables</b>	<u>0</u>	<u>0</u>	<u>0</u>
Prepayments and accrued income	0	0	0
<b>Other current assets falling due after more than one year</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<u>35,000</u>	<u>230,369</u>	<u>287,070</u>
<b>TOTAL OTHER CURRENT ASSETS</b>	<u>55,793</u>	<u>19,568</u>	<u>21,205</u>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<u>90,793</u>	<u>249,937</u>	<u>308,275</u>



## NOTE 13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS continued

## 13.1 Trade Receivables and other current assets: Intra-Government balances

Name	Restated		Restated		Restated		Restated	
	Amounts falling due within 1 year 2009/10 £	Amounts falling due within 1 year 2008/09 £	Amounts falling due within 1 year 2007/08 £	Amounts falling due after more than 1 year 2009/10 £	Amounts falling due after more than 1 year 2008/09 £	Amounts falling due after more than 1 year 2007/08 £	Restated	Restated
Balances with other central government bodies	0	143,432	189,818	0	0	0	0	0
Balances with local authorities	0	0	0	0	0	0	0	0
Balances with NHS /HSC Trusts	0	0	0	0	0	0	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0	0	0
Intra-Government Balances	0	143,342	189,818	0	0	0	0	0
Balances with bodies external to government	90,793	106,505	118,457	0	0	0	0	0
Total Receivables & other current assets at 31 March	<b>90,793</b>	<b>249,937</b>	<b>308,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NOTE 14 CASH AND CASH EQUIVALENTS**

	2010	Restated 2009	Restated 2008
	£	£	£
Balance at 1st April	1,284,034	1,039,966	823,558
Net change in cash and cash equivalents	293,557	244,068	216,408
<b>Balance at 31st March</b>	<b>1,577,591</b>	<b>1,284,034</b>	<b>1,039,966</b>

The following balances at 31 March were held at	2010	2009	2008
	£	£	£
Commercial Banks and cash in hand	1,577,591	1,284,034	1,039,966
	<b>1,577,591</b>	<b>1,284,034</b>	<b>1,039,966</b>

**NOTE 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES**

	2010	Restated 2009	Restated 2008
	£	£	£
<b>Amounts falling due within one year</b>			
Other taxation and social security	0	2	0
Bank overdraft	0	0	0
Trade capital payables	10	0	0
Trade revenue payables	1,159,107	1,114,239	716,841
Payroll payables	0	0	0
Other payables	493,305	327,929	444,908
Accruals and deferred income	23,514	17,170	16,768
<b>Trade and other payables</b>	<b>1,675,926</b>	<b>1,459,338</b>	<b>1,178,517</b>
Current part of finance leases	0	0	0
Current part of Long term loans	0	0	0
<b>Other current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total payables falling due within one year</b>	<b>1,675,926</b>	<b>1,459,338</b>	<b>1,178,517</b>
<b>Amounts falling due after more than one year</b>			
Other Payables, accruals and deferred income	0	0	0
Trade and other payables	0	0	82,810
Clinical Negligence payables	0	0	0
Finance leases	0	0	0
Imputed finance lease element of on balance sheet PFI contracts	0	0	0
Long term loans	0	0	0
<b>Total non current other payables</b>	<b>0</b>	<b>0</b>	<b>82,810</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>1,675,926</b>	<b>1,459,338</b>	<b>1,261,327</b>

**NOTE 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES continued****15.1 Trade payables and other current liabilities - Intra-government balances**

Name	Restated		Restated		Restated		Restated	
	Amounts falling due within 1 year 2009/10 £	Amounts falling due within 1 year 2008/09 £	Amounts falling due within 1 year 2007/08 £	Amounts falling due after more than 1 year 2009/10 £	Amounts falling due after more than 1 year 2008/09 £	Amounts falling due after more than 1 year 2007/08 £	Restated Amounts falling due after more than 1 year 2007/08 £	
Balances with other central government bodies	1,159,108	1,114,239	704,751	0	0	82,810		
Balances with local authorities	0	0	0	0	0	0		
Balances with NHS/HSC Trusts	0	0	12,090	0	0	0		
Balances with public corporations and trading funds	0	0	0	0	0	0		
Intra-Government Balances	1,159,108	1,114,239	716,841	0	0	82,810		
Balances with bodies external to government	516,818	345,099	461,676	0	0	0		
Total Payables and other liabilities at 31 March	<b>1,675,926</b>	<b>1,459,338</b>	<b>1,178,517</b>	<b>0</b>	<b>0</b>	<b>82,810</b>		

**NOTE 15 TRADE PAYABLES AND OTHER CURRENT LIABILITIES continued****15.2 LOANS****Loans**

As the NISCC is funded directly by the DHSSPS, no loan finance is utilised.

**NOTE 16 PROMPT PAYMENT POLICY****16.1 Public Sector Payment Policy - Measure of Compliance**

The Department requires that the Council pays their non HSC trade creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules. The HSC's payment policy is consistent with the CBI prompt payment codes and Government Accounting rules and its measure of compliance is:

	<b>2010</b>	<b>2009</b>
	<b>Number</b>	<b>Number</b>
Total bills paid	<u>2,010</u>	<u>2,344</u>
Total bills paid within 30 day target	<u>1,897</u>	<u>2,094</u>
% of bills paid within 30 day target	<u><b>94.4%</b></u>	<u><b>89.3%</b></u>

**16.2 The Late Payment of Commercial Debts Regulations 2002**

The amount included within Interest Payable arising from claims made by small businesses under this legislation are as follows :

	<u>£</u>
<b>Total</b>	<u>0</u>

**NOTE 17 PROVISIONS FOR LIABILITIES AND CHARGES**

The NISCC has no Provisions for liabilities and charges.

**NOTE 18 CAPITAL COMMITMENTS**

The NISCC has no capital commitments.

**NOTE 19 COMMITMENTS UNDER LEASES****19.1 Operating Leases**

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

	2010	2009	2008
	£	£	£
<b>Obligations under operating leases comprise</b>			
<b>Land &amp; Buildings</b>			
Not later than 1 year	0	0	0
Later than 1 year and not later than 5 years	289,364	414,000	0
Later than 5 years	0	0	0
	<u>289,364</u>	<u>414,000</u>	<u>0</u>
<b>Other</b>			
Not later than 1 year	0	0	0
Later than 1 year and not later than 5 years	0	0	0
Later than 5 years	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

**19.2 Finance Leases**

The NISCC has no Finance leases.

**NOTE 20 COMMITMENTS UNDER PFI CONTRACTS**

The NISCC has no commitments under PFI Schemes.

**NOTE 21 OTHER FINANCIAL COMMITMENTS**

The NISCC has no Financial Commitments.

**NOTE 22 FINANCIAL INSTRUMENTS**

The NISCC has no Financial Instruments.

**NOTE 23 CONTINGENT LIABILITIES**

The NISCC has no Contingent Liabilities.

**NOTE 24 RELATED PARTY TRANSACTIONS**

The NISCC is an arms length body of the Department of Health, Social Services and Public Safety and as such the Department is a related Party with which the Council has had various material transactions during the year.

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

**NOTE 25 THIRD PARTY ASSETS**

The NISCC held no third party assets.

**NOTE 26 FINANCIAL PERFORMANCE TARGETS****26.1 Revenue Resource Limit**

The Council is given a Revenue Resource Limit which it is not permitted to overspend.

The Revenue Resource Limit for NISCC is calculated as follows:

	<b>2010</b>	<b>2009</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
DHSSPS ( excl non cash)	3,123,000	2,847,868
Other Gov Department		
Non cash RRL (from dept)	52,524	58,135
PYA FOR GIA		
<b>Revenue Resource Limit</b>	<u>3,175,524</u>	<u>2,906,003</u>

**26.2 Capital Resource Limit**

The NISCC is given a Capital Resource Limit which it is not permitted to overspend.

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Gross Capital Expenditure	<u>2,450</u>	<u>18,549</u>
(Receipts from sales of fixed assets)	<u>0</u>	<u>0</u>
Net capital expenditure	<u>2,450</u>	<u>18,549</u>
Capital Resource Limit	<u>3,000</u>	<u>20,000</u>
Overspend/(Underspend) against CRL	<u>(550)</u>	<u>(1,451)</u>

**NOTE 27 LOSSES & SPECIAL PAYMENTS**

<b>TYPE OF LOSS</b>	<b>NO. OF CASES</b>	<b>VALUE £</b>
1 Cash Losses - Theft, fraud etc		
2 Cash Losses - Overpayments of salaries, wages and allowances		
3 Cash Losses - Other causes (including unvouched and incompletely vouched payments)		
4 Nugatory and fruitless payments - Abandoned Capital Schemes		
5 Other nugatory and fruitless payments		
6 Bad debts and claims abandoned		
7 Stores and Inventory Losses - Theft, fraud, arson (whether proved or suspected) etc		
i. Bedding and linen		
ii. Other equipment and property		
8 Stores and Inventory Losses - Incidents of the service (result of fire, flood, etc)		
9 Stores and Inventory Losses - Deterioration in store		
10 Stores and Inventory Losses - Stocktaking discrepancies		
11 Stores and Inventory Losses - Other causes		
i. Bedding and linen		
ii. Other equipment and property		
12 Compensation payments (legal obligation)		
i. Clinical Negligence		
ii. Public Liability		
iii. Employers Liability		
13 Ex-gratia payments - Compensation payments (including payments to patients and staff)		
14 Ex-gratia payments - Other payments		
15 Extra statutory payments		
16 a. Losses sustained as a result of damage to buildings and fixtures arising from bomb explosions or civil commotion.		
b. Damage to vehicles		
	<hr/>	<hr/>
<b>TOTAL</b>	<b>0</b>	<b>0</b>

For individual cases exceeding £250,000 the following should be disclosed

- The type of case i.e. loss of cash, fruitless;
- The total value of the case; and
- Details of the case.

**27.1 Special Payments**

No special payments were made during the financial year.

**NOTE 28 POST BALANCE SHEET EVENTS**

There have been no post balance events which could have a material effect on these financial statements.

## Appendix I

### Committee Membership

#### Audit Committee

James Perry (Chair)  
Gillian McGaughey (until Sep 09)  
Julie Erskine  
Ruth Lavery

Miriam Karp (from Sep 09)  
Maire McMahon (from Jan 10)  
Glenn Houston (until Jun 09)

#### Registration & Regulation of the Workforce Committee

Gillian McGaughey (Chair) (until Sep 09)  
Eleanor Taggart  
Joe Blake  
Trevor Spratt

Ruth Lavery (Chair from Sep 09)  
James Perry  
Maire McMahon

#### Business Management Committee

Julie Erskine (Chair)  
Geraldine Campbell  
Maire McMahon

Eleanor Taggart (until Jan 10)  
James Perry  
Ruth Lavery

#### Education and Training Committee

Glenn Houston (Chair) (until Jun 09)  
Miriam Karp (Chair from Jun 09)  
Julie Erskine  
Eleanor Taggart (from Feb 10)

Geraldine Campbell  
Joe Blake  
Trevor Spratt

#### PQ Partnership Committee (from Dec 09)

Eleanor Taggart (Chair)  
David Bolton  
Roslyn Dougherty  
Gillian Robinson  
Sandra Gray  
Jan Maconachie  
Mary McColgan  
Paula O'Kelly  
John Sheldon

Thompson Best  
Angela Devlin  
Helen Evans  
Helen Fraser  
Geraldine MacDonald  
Deirdre Mahon  
Pam Morgan  
James Perry  
Kate Thompson

#### Remuneration Committee

Jeremy Harbison (Chair)  
Gillian McGaughey (until Sep 09)  
Miriam Karp

James Perry  
Ruth Lavery (from Sep 09)  
Julie Erskine



## **Workforce Development Committee**

Glenn Houston (Chair) (until Jun 09)

Joe Blake

Trevor Spratt

Jill McAteer

Fidelma Carolan

Patricia Nicholl (from Jun 09)

Christine Thompson

Donald Laing (from Feb 10)

Joan Boylan

Roslyn Dougherty

Maura Mason (from Oct 09)

Colm Conway (from Oct 09)

Judith Thompson (from Oct 09)

Kate Thompson (from Feb 10)

Rosemary McGarry (from Feb 10)

Norman McKinley (until Apr 09)

Linda Davison (until Aug 09)

Miriam Karp (Chair from Jun 09)

Julie Erskine

Brendan McKeever (until Oct 09)

Melanie McClurg (from Sep 09)

Joyce Cairns (until Aug 09)

Christine Smyth (until Apr 09)

Jenny Adair

Roisin Foster (until Feb 10)

Ian Sutherland

Deirdre Mahon

Derek O'Hara (from Aug 09)

David Vance (from Oct 09 to Feb 10)

Kieran Donaghy (from Oct 09)

Una McKernan (from Dec 09)

Shauna Doherty (from Oct 09)

Veronica Spence (April 09 only)

Ian Montgomery (until Dec 09)

## **Participation Group**

Geraldine Campbell (Chair)

Uel McIlveen

Derek Follis

Rosemary McGarry

Miriam Karp

Sharon Doherty

Emma McDowell

## **Registrants' Committee**

Brian Smyth (Chair)

Damien Maguire

Sharon Woods

Ricky Allen (from Oct 09)

Bernie Dolan (from Jan 10)

Ciaran Traynor (from Jun 09)

Damien Campbell (until Jan 10)

Geraldine Mullan

Sam Murphy

Janette Ferguson

Roberta Magee (from Jan 10)

Paul O'Donnell (until Oct 09)

Eithne Darragh (until Jun 09)

## Glossary of Terms and Abbreviations

AYE	Assessed Year in Employment (for newly qualified social workers)
CETV	Cash Equivalent Transfer Values
DHSSPS (NI)	Department of Health, Social Services and Public Safety (Northern Ireland)
HSC	Health and Social Care
liP	Investors in People
NDPB	Non-Departmental Public Body
NISCC	Northern Ireland Social Care Council
PQ	Post Qualifying (social work education and training)
PRTL	Post Registration Training and Learning
PSS	Personal Social Services
QCF	Qualification and Credit Framework
RQIA	Regulation and Quality Improvement Authority
SCIE	Social Care Institute for Excellence
SfCD	Skills for Care and Development
UKCES	UK Commission for Employment and Skills





Northern Ireland Social Care Council  
7th Floor, Millennium House  
19-25 Great Victoria Street  
BELFAST  
BT2 7AQ

Tel: 028 9041 7600  
Fax: 028 9041 7601  
Textphone: 028 9023 9340  
E-mail: [info@nisocialcarecouncil.org.uk](mailto:info@nisocialcarecouncil.org.uk)  
Website: [www.niscc.info](http://www.niscc.info)

This report is available from the NISCC website: [www.niscc.info](http://www.niscc.info) or  
via email at [info@nisocialcarecouncil.org.uk](mailto:info@nisocialcarecouncil.org.uk)

Copies can be made available in a range of different formats by contacting the  
Communications Officer at the above address.

June 2010

ISBN 978-0-9557755-2-9