

Registered number: NI022427  
Charity registered number: 100310

**The Northern Ireland Council for Integrated Education  
(a company limited by guarantee)**

**Directors' report and financial statements**

**for the year ended 31 March 2024**

**Laid before the Northern Ireland Assembly  
Under the requirements of the Department of Education/NICIE Management  
Statement and Financial Memorandum.**

**On  
22 June 2024**

# **The Northern Ireland Council for Integrated Education (Company limited by guarantee)**

## **Directors' Report and financial statements for the year ended 31 March 2024**

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# **The Northern Ireland Council for Integrated Education (Company limited by guarantee)**

## **Reference and administrative details**

### **Directors/Trustees**

Adele Kerr  
Anne Murray  
Ashleigh Moran  
Barry Corrigan (Appointed November 2023, Resigned December 2023)  
Bill Fletcher (Resigned June 2024)  
Bill Miscampbell  
Bob Hanna (Resigned February 2024)  
Cathal Mullaghan  
Colin Millar  
Dr Anne Marie Telford (Resigned February 2024)  
Duncan Morrow  
Eamon Quinn (Vice Chair)  
Gavin Gray  
Helen Smyth (Secretary)  
John Scott  
Maeve Marnell (Chair)  
Nigel Arnold (Appointed March 2024)  
Patricia Douglas (Resigned May 2024)  
Sandra Patterson  
Shane Greer  
Pamela Algie (Appointed June 2024)

### **Senior management members**

Roisin Marshall (Chief Executive Officer)  
Maureen Johnston (Finance Officer)  
Cliodhna Scott Wills (Senior Development Officer)  
Lorna McAlpine (Senior Development Officer)  
Lynn Johnston (Senior Development Officer) Appointed July 2023  
Emma Hume (Senior Development Officer) Appointed September 2023

**Reference and administrative details (continued)**

**Registered and Principal office**

James House  
2-4 Cromac Avenue  
Belfast BT7 2JB

**Solicitors**

Cleaver Fulton Rankin  
50 Bedford Street  
Belfast, BT2 7FW

**Bankers**

First Trust Bank  
33 – 35 University Road  
Belfast  
BT7 1ND

**Independent auditors**

SCC Chartered Accountants  
17 College Street  
Armagh  
BT61 9BT

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

Any Enquiries regarding this document should be sent to NICIE, James House, 2-4 Cromac Avenue, Belfast, BT7 2JB.

## Directors' report for the year ended 31 March 2024

The directors, who are also trustees, present their annual report and the audited financial statements for the year ended 31 March 2024. The financial statements are prepared in accordance with the Companies Act 2006, *Accounting and Reporting by Charities Statement of Recommended Practice*, affordable to charities preparing their accounts. This is in accordance with the International Financial Reports standards and in accordance with the requirements and guidelines set out in the Government's Financial Reporting Manual (FRoM) and other guidance issued by the Department of Finance (DoF) in force for the financial year for which the financial statements are being presented.

The accounting policies contained in the FRoM apply International Financial Reporting Standard as adopted or interpreted for the public sector context.

## Reference and administrative details

Details of the registered office, directors, independent advisers, and other relevant information are given on page 2 and 3.

## Structure, Governance and Management

### Governing document

The Northern Ireland Council for Integrated Education ("NICIE") was incorporated in 1989 as a company limited by guarantee and is exempt from tax under Section 505(1) (c) of the Income and Corporation Act 1988 as a body established for charitable purposes only. NICIE was designated as a Non-Departmental Public Body ("NDPB") in February 2012. It is sponsored by the Department of Education ("DE"). The company's principal activity as defined in the Education Reform (NI) Order 1989 is "to encourage and facilitate the development of Integrated Education and schools for the public benefit".

### Directors

All directors are members of NICIE. All directors are guarantors of the company with a maximum liability of £10.

### Appointment of directors

NICIE directors are elected/appointed from six areas representative of all stakeholders. These comprise, involved in the provision of teaching, Principals, Schools, Trusts, Early Years and DE. Directors can serve two periods of between 2-4 years' subject to the terms of the Memorandum and Articles of Association.

### Director induction and training

The Company Secretary ensures that appropriate induction and training is given to all NICIE Board of Director ("BoD") members. Each new director is provided with an information pack about NICIE and their responsibilities and is given an opportunity to meet all staff. Details of the BoD structure is illustrated on page 31 of the NICIE Governance statement.

**Directors' report for the year ended 31 March 2024 (continued)**

**Organisation**

The Board of Directors ("BoD") in accordance with the Memorandum and Articles of Association of NICIE and the Management Statement (incorporating the financial memorandum) carries on the governance, management and conduct of the business and affairs of NICIE. The Chief Executive Officer ("CEO") is Roisin Marshall.

**Funding**

NICIE works in close collaboration with its principal funder DE. It is also supported by the Irish Department of Foreign Affairs and Trade (DFA) and The Northern Ireland Office to promote the work of the organisation.

**Risk management and internal control**

The directors are responsible for ensuring that an effective system of internal financial control is maintained and operated by NICIE.

The system of internal financial control is based on a framework of regular management information, administrative procedures and a system of delegation and accountability.

It includes:

- A comprehensive budgeting system, with a strategic plan and an annual budget, which is reviewed and agreed by the directors;
- Regular reviews by the directors of monthly and annual financial reports, which indicate financial performance against approved budget and forecast; and
- Monitoring progress against the strategic plan.

As part of the monitoring process, the directors have implemented a risk management strategy, which comprises:

- A quarterly review of the risks which NICIE may face, and actions taken to mitigate identified risks;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the organisation should any of those risks materialise.

Significant risks identified are in relation to the following areas:

- NICIE fails to deliver a balanced Resource and Capital Budget as a result of ineffective management of resources to ensure the delivery of the Department of Education's Strategic Priorities and NICIE's statutory duties and priorities within budget.
- Weakness and Ineffective governance & accountability arrangements.

**Directors' report for the year ended 31 March 2024 (continued)**

- Failure to exercise proper stewardship, and maximise the resources allocated to NICIE in line with Financial Memorandum and grant conditions where applicable, within a proper financial control framework under Non-Departmental Public Body, (NDPB) status.
- Failure to support, promote and grow Integrated Education due to inability to assess parental demand for integrated education.

A key element in the management of financial risk is the setting up of a reserves policy and its regular review by directors. Particular attention is also focused on non-financial risks arising from fires and the health and safety of all staff and visitors.

**Objectives and activities of NICIE**

During the year, NICIE continued to operate in the following Programme areas:

1. Development and support services, for which core funding was made available through DE. The key objectives for this Programme underpinned DE's Strategic Priorities and policies and included promoting the growth of Integrated provision through supporting parents' groups, supporting schools in the process of 'Transformation,' or interested in 'Transforming' and supporting existing Integrated schools regarding consolidation and expansion and in embedding 'Integration in practice.' NICIE worked with Integrated schools and other stakeholders in the process of Area planning. NICIE raised the level of debate about the role of Integrated Education by informing and influencing public opinion. NICIE promoted the characteristics of Integration in practice both in Integrated schools and across other schools. NICIE continues to strive to improve its internal capacity to be able to fulfil its Business Plan as agreed with DE.
2. The initiation and development of related work funded through the Irish Department of Foreign Affairs and Trade (DFA).
3. The implementation of the Northern Ireland Office (NIO) Grant to foster increased awareness and support for integrated education in Northern Ireland and encourage wider societal reconciliation between communities in the educational system

**Achievements and performance**

The statement of financial activities for NICIE.

All programmes are drawn up in accordance with best practice and link to the Strategic Aims of NICIE and are aligned to the business plan of DE. All programmes have detailed operational plans to achieve the outcomes identified in the Strategic and Business Plans and are monitored on a regular basis by the Board, Senior Management Team, and the external funding bodies.

Details of NICIE's activities during the year can be accessed online at [www.nicie.org](http://www.nicie.org) or by contacting NICIE at the registered address.

**Directors' report for the year ended 31 March 2024 (continued)**

**Financial Review**

The full financial results of NICIE are set out in detail in the financial statements on pages 57 to 58. The net outgoing resources for the year before recognised gains and losses was £26,764 (2023: £5,770)

**Performance**

NICIE bases its operations strategically on a 3-year strategic plan and on an annual basis on a Business Plan, which is reported on a quarterly basis to the Board of Directors and DE. The Business Plan is set within the context of DE's business plan, and additionally, it includes related projects, which are funded by the Irish Department of Foreign Affairs and Trade (DFA) and Northern Ireland office (NIO). NICIE reports on its operations in its Annual Report. NICIE has delivered on all its Business Plan commitments in this current year.

**Reserves**

NICIE receives grants from various sources that are spent on the activities as detailed in the respective Letters of Offer. Any unspent monies may be subject to claw-back by the grant provider.

The net liabilities at the year-end including the pension surplus is £141,534 (2023: £161,298). This includes a net pension liability of nil. (2023: £NIL). The company's funding for the year ended March 2024 has been confirmed from the DE. The company is in a net current asset position with funding secured sufficient to meet liabilities as they fall due in the period of 12 months from approval of the financial statements. For further details of the pension commitment liability, please refer to note 12 of the financial statements (page 69) and the Remuneration report on pages 44-50.

**Forward funding**

NICIE has secured sufficient income from a variety of sources for the year 2024 - 2025 to offer assurance to the directors and stakeholders of its ability to operate for the next financial year. Major funding has been guaranteed from DE, with other project funds being made available from the Department of Foreign Affairs and Trade and a grant from the Northern Ireland Office through the Education and Skills Funding Agency.



**Directors' report for the year ended 31 March 2024 (continued)**

**Strategic priorities, objectives, and activity**

**Our Vision**

A society where children are educated together; confident to express their own identity and culture; respectful of, and prepared to engage with, the identity and culture of others.

**Our Mission**

To promote reconciliation in Northern Ireland through Integrated Education

**Strategic Priorities 2022-2025**

**1. Promote Integrated Education**

Promote Integrated Education to create measurable change in awareness and understanding, leading to an increase in demand for Integrated schools.

**2. Grow Integrated Education**

Support the growth and development of Integrated Education to be an accessible option in all geographical areas in Northern Ireland

**3. Support Integrated Education**

Support the development of the Integrated Ethos to help governors and leaders to advance sustainable and exemplary Integrated and Transforming schools.

**Directors' report for the year ended 31 March 2024 (continued)**

**Introduction**

This year has been an exceptional year for the Integrated Education movement in Northern Ireland: the environment in which NICIE is operating has changed. The implications of Integrated Education Act (NI) 2022 are beginning to be analysed, interpreted, and felt by stakeholders across the complex educational landscape of Northern Ireland and this is bringing unprecedented opportunities for the growth of Integrated Education. Whilst we are delighted with these seismic shifts, it brings significant challenges for our small staff team.

In March 2024, we are a team of fourteen people (nine funded with Department of Education (DE) resource, four with resource from the Northern Ireland Office (NIO) and one funded with resource from the Irish Department of Foreign Affairs and Trade (DFA):

NICIE Staff Team: March 2024

Chief Executive Officer: Roisin Marshall

Finance Officer: Maureen Johnston

Senior Development Officers: Lorna McAlpine, Clíodhna Scott-Wills, Lynn Johnston, Emma Hume

Development Officers: Laura Largey, Tiarnán McMeekin, Jessica Clarke, Mary Potter, Fiona Darrah.

Office Manager: Mark Roberts

Executive Assistant: Carol Black

Administration Officer: Michael Nicholl

In this last year, two part-time staff members left to spend more time with family and pursue other interests. Thank you, Alastair Rowan and Florence McCaw for the valued contributions you made in your five years of service. The additional NIO funding enabled us to recruit four new Development Officers and restructure our Senior Management Team in relation to strategic communications and support for transforming schools.

This report is structured into two sections, which work symbiotically to support, grow and promote Integrated Education. Firstly, it will summarise the operational school-focussed delivery activity of the NICIE Development team in the last year and secondly it will reflect on the collaborative, strategic and policy engagement work of the organisation. It will conclude by highlighting the key successes and reflecting on the challenges of the past year.

**Directors' report for the year ended 31 March 2024 (continued)**

**Section 1**

**Operational activity to support, grow and promote Integrated Education**

This section outlines the core operational activity of the NICIE Development Team. These activities work symbiotically to promote, grow and support Integrated Education. The impact of the global pandemic continues to alter how we deliver our services. Embracing a hybrid model has enabled more engagements with more people and more varied audiences in both virtual and in person spaces. The hybrid option, combined with the impact of the increasing public discussions in multiple arenas about the importance of educating children together, has had a profound impact on the demand for our expertise, knowledge, and services. In relation to our school-facing services, we continue to experience an increase in demand for all our services but this year the demand has been felt acutely from two sources: schools seeking to explore Transformation and existing Integrated schools seeking to develop their Integrated ethos.

**1.1 Growing and promoting Integrated Education**

The number of young people educated in Integrated schools this academic year (23/24) is 27,675, which represents an additional 492 since last year (22/23).

In the last 2.5 years, there have been seven new Integrated schools because of Transformation to Integrated status, with one of these taking place in the period of this report: Sion Mills Integrated Primary School in September 2023. Three schools' proposals were not approved (St. Anne's Primary School (PS), Donaghadee, Gillygooley PS, Omagh and Straid PS, Ballyclare).

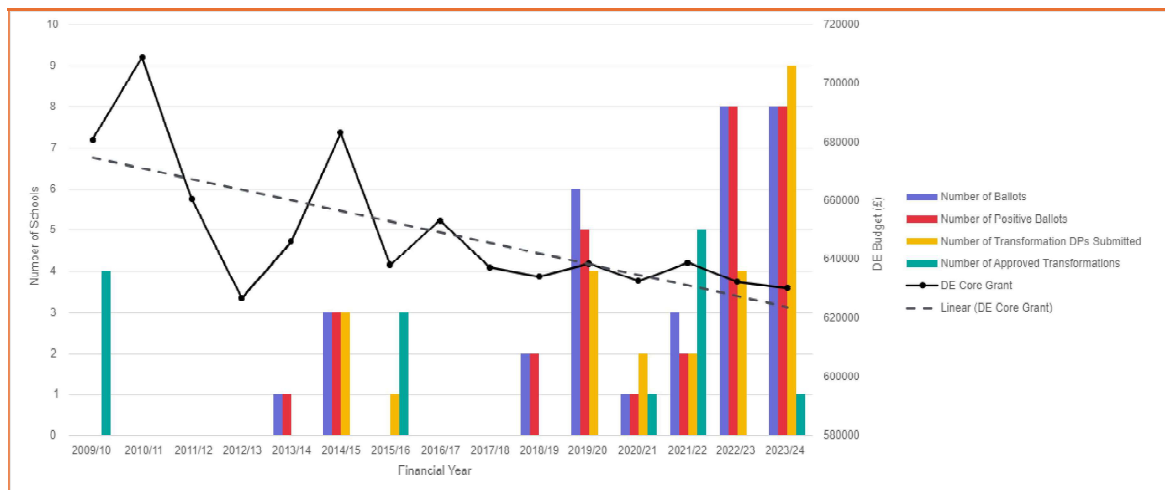
In the last 12 months, eight schools have completed ballots of their parental body, asking them whether they want their school to submit a proposal to become an Integrated school: Rathmore Primary School, Bangor Academy and Sixth Form College, Downshire Nursery School (NS), Ballyhenry PS, Culmore PS, Downshire PS and NU, Duneane PS and Killowen PS (Coleraine). We enjoy effective collaborative relationships with the Integrated Education Fund (IEF) and Education Authority (EA) partners in our work to support schools seeking to explore and/or start the Transformation journey.

We have supported nine schools (including three of those named above) to write and submit Development Proposals to Transform to Integrated status. In this year, the EA's Area Planning Team have provided draft Cases for Change for Governors of sustainable schools' that are seeking to Transform. Our team's resources would not have been sufficient to deliver these submissions without this writing and data provision support, alongside that of the of the EA (Shared Education and Sectoral Support Team) and the IEF. The EA then manages a 4-week pre-publication of the proposal, prior to a full 2-month public consultation by the DE, before the proposal makes its way to the Ministerial desk for decision-making.

**Directors’ report for the year ended 31 March 2024 (continued)**

This collaborative activity and the additional funding sources secured have enabled us to cope with the rising demand to support schools seeking to Transform. As Fig 1 below shows, our core grant from DE is declining.

**Fig 1 Graph showing data relating to Transformation of schools and DE core grant to NICIE since 2009**



The sustainability of Integrated schools is a focus in all our activity. There are 15 schools that have passed a resolution to ballot and are yet to have a Ministerial decision, eleven of these are sustainable schools, in relation to enrolment numbers.

Alongside growth of Integrated Education because of school Transformations, this year has seen the approval of two new school projects: Approval for the creation of a new Post-Primary Grant Maintained Integrated School in the mid-Down area and for a new Post-Primary Controlled Integrated School in the Causeway area. Both projects incorporate an existing Integrated school (Blackwater Integrated College (IC) and North Coast IC) and are intended to create two new sustainable Integrated Colleges.

Three schools received approval to establish Nursery school places, which is an important aspect of Primary school sustainability: Rowandale Integrated Primary School (IPS), Drumlins IPS and Enniskillen IPS. Strangford IC’s proposal to academically select 35% of pupils was approved. Including the approval of Sion Mills IPS’s Transformation (mentioned above), this represents seven growth projects for Integrated Education.

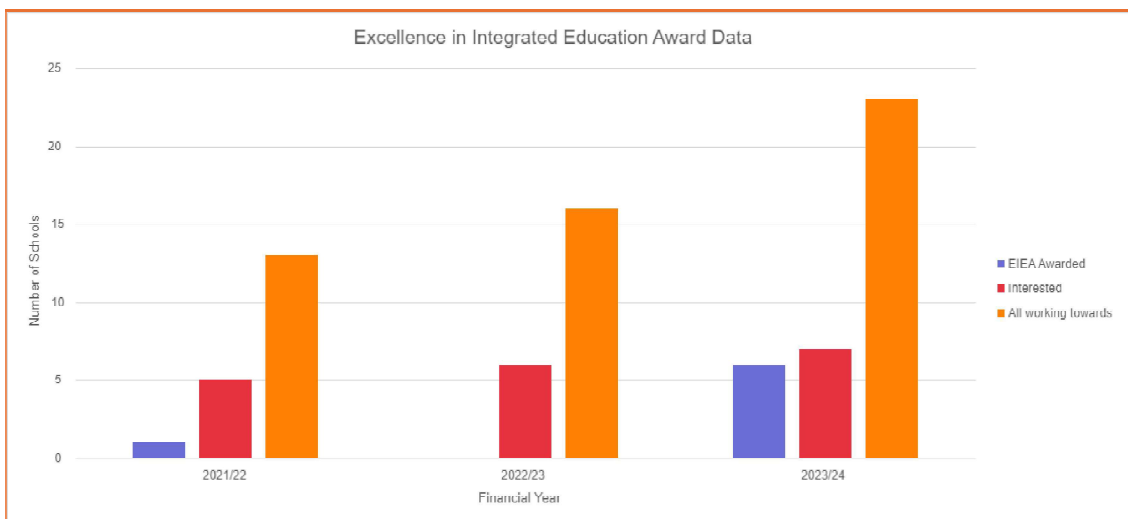
In our work to support sustainability of existing Integrated schools, NICIE supported Bridge IPS to submit a development proposal in the last year and EA (as the schools’ Managing Authority) submitted a proposal for Cliftonville IPS, both in relation to establishment of a Nursery Unit. Including the nine Transformation proposals mentioned above, this makes eleven proposals submitted to EA to commence the pre-publication process in this financial year.

## Directors' report for the year ended 31 March 2024 (continued)

### 1.2 Supporting and promoting development of the Integrated Ethos

In 2023-24, three schools achieved renewal of their **Excellence in Integrated Education Award (EIEA)**, including the first College to do so (Portadown IPS, Fort Hill IPS, New-Bridge IC), and three schools gained the Award for the first time (Carnlough IPS, Mill Strand IPS and Loughview IPS). The schools work through a self-evaluation and development process, based on the EIEA audit tool. Achievement of the EIEA is through external assessment, based on an evidence portfolio and two visits by the assessors. Each school receives an EIEA assessment report, including recommendations for further development of their Integrated ethos/practice.

**Fig 2: Interest from existing Integrated schools in NICIE's Excellence in Integrated Education Award.**



Of the 23 schools currently in their EIEA process, 15 are working towards the Award for the first time and 8 are working towards renewal (2 schools for the second time). Since the EIEA was established, 22 schools have achieved the Award at least once. Fig 2 below shows the increasing interest in the Award. We think that this is another impact of the 2022 Act, with existing Integrated schools seeking to reflect deeply on how their ethos contributes to the Act's description of the purpose and definition of Integrated Education.

In the last year, we have facilitated at least 81 sessions, with over 1900 participants, promoting and developing awareness of Integrated Education and the Integrated ethos.

Directors' report for the year ended 31 March 2024 (continued)

Fig 3: Delivery of NICIE sessions related to Integrated Ethos development

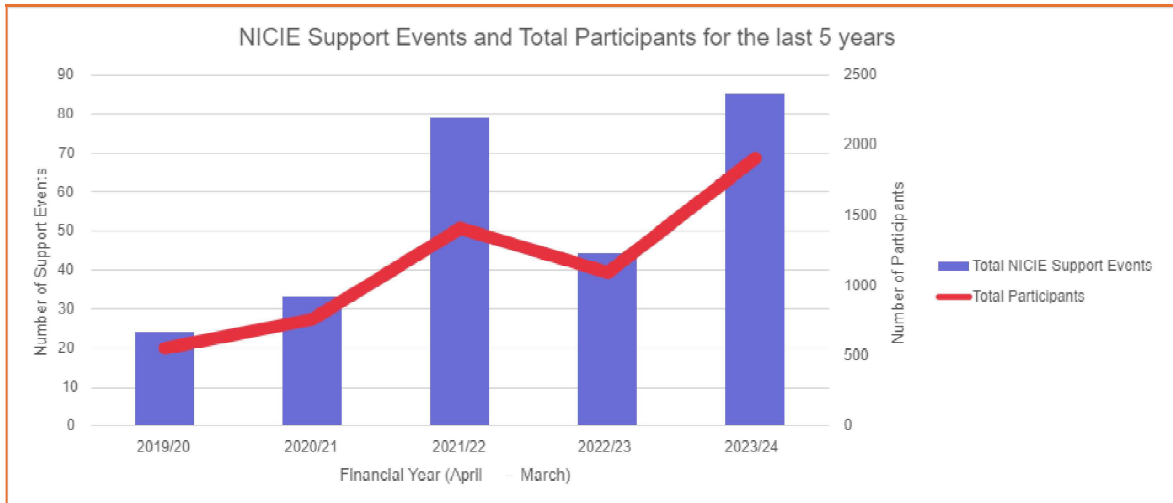


Fig 3 above shows the increasing demand for sessions focussed on the Integrated ethos. These sessions include:

- information and/or ethos development sessions to stakeholders in schools (parents, Governors and school staff at all levels) exploring and/or on the legal journey of school Transformation to Integrated status
- exploration of ethos and/or the EIEA and/or Anti-Bias in Education
- sessions to other audiences, international and local relating to Integrated Education, the Integrated ethos, Anti-Bias in Education and recent legislative developments

Following the DE approval for the establishment of a new Controlled Integrated College in the Causeway area, NICIE has worked in collaboration with the EA and the Controlled Schools Support Council (CSSC) in the setting up of a joint **Ethos Support Group** to work with the interim Board of Governors and the Principals of the existing schools (Coleraine College, Dunluce High School and North Coast Integrated College) to support the development of the Integrated ethos in the new school.

**Framework for Integrated Education:**

NICIE has continued to work with EA (Shared Education and Sectoral Support Team) to develop a Framework for Integrated Education. This is a self-evaluation tool which will support schools on their Integration journey whether a new/Transforming Integrated school or a long-established Integrated school. This then connects to the EIEA through which schools can focus their ongoing self-evaluation and development and achieve the externally assessed recognition of excellence.

**Directors' report for the year ended 31 March 2024 (continued)**

**1.3 Communities for learning and sharing within Integrated Education**

In the past year, we have facilitated five meetings of the NICIE Teachers' Committee, engaging 22 Integrated schools in the process. The Teachers' Committee lead on Integrated Education Month each year during March and in March 2024, the theme was 'Bias Busting'. Most Integrated schools engage in this annual campaign to celebrate and promote Integrated Education.

The Association of Principals in Integrated Schools (APTIS) has continued to be active this year with our support, hosting two conferences and two meetings, in which senior leaders from most Integrated schools participated.

The Vice-Principals' Forum, the Early Years' Forum, the Integrated Schools Finance Association (ISFA), and the GMI consultative forum have also met this year.

**Directors' report for the year ended 31 March 2024 (continued)**

**Section 2**

**Strategic Collaboration and Policy Activity to support, grow and promote Integrated Education**

Our core collaborative funding partner is the DE, enabling us to employ four of the nine staff in our Development Team and the wrap-around supports of senior and administrative staff and office services. We regularly meet with our sponsor colleagues, the **Irish Medium and Integrated Education branch within DE** and we have complied with all financial and governance requirements in relation to our status as a Non-Departmental Public Body (NDPB), a Limited Company and a Charity. Appropriate Financial and Management Reports were produced for senior management team, Finance and General Purposes Staffing Committee (FGPSC) and our Board of Directors throughout the year. An effective internal and external audit programme was delivered. Our full Board of Directors met on four occasions, with an additional eleven committee meetings.

We also work collaboratively with the **Northern Ireland Office (NIO) and the Irish Department of Foreign Affairs and Trade (DFA) Reconciliation Fund**, delivering on key performance indicators and targets agreed with each of these bodies. Our DFA project is in partnership with the IEF, enabling us to employ a member of our Development Team. Our NIO project also runs in tandem with an IEF project and this has enabled us to employ the other four members of our Development Team. Without this collaboration, we would not have been able to provide the necessary services to support the development of Integrated Education in Northern Ireland. Our NIO and DFA projects are completing in March 2025. Nineteen schools have moved to hold a parental ballot in the last three years, in comparison to ten in the previous ten years and new schools are coming forward to explore Transformation every month. The existing nine members of our Development Team are stretched to their limits meeting the current demand for our services, meaning that seeking additional resource is a priority.

As an NDPB and a sectoral support body, we represent Integrated Education at a wide range of forums, one of which is **Area Planning** meetings, facilitated by the Education Authority (EA) on behalf DE. Area Planning governance structures comprise a strategic Area Planning Steering Group (APSG), an operational Area Planning Working Group (APWG) and three Area Planning Local Groups (APLGs). NICIE has been present at all meetings throughout the year. In addition, Officers attended meetings relating to Specialist Provision in mainstream Schools, as this area of educational planning works to effectively respond to increasing demand. Through these attendances, we have supported the Area Planning process and worked collaboratively with partners to create a draft Operational Plan for the period 2024 to 2027. The Independent Review of Education, published in December 2023, points in the direction of enabling more children to be educated together and has suggested some methods by which this might be progressed. We look forward to working through these challenges with our Area Planning partners in the years ahead.



**Directors' report for the year ended 31 March 2024 (continued)**

The Department of Education launched A Strategy for Integrated Education in Northern Ireland and an associated Action Plan on 26<sup>th</sup> April 2023. **The Integrated Education Act (NI) 2022** requires DE to report to the NI Assembly annually on the progress of the Strategy and Action Plan. The DE has created and facilitated an Integrated Education Act Implementation Steering Group and an Integrated Education

Act Working group and NICIE has invested considerable resource in attending and engaging with these meetings and associated processes. The Act and the Action Plan places emphasis on NICIE's role as a consultee and this has required us to respond to increasing requests from DE and EA in relation to a variety of workstreams, including the review of the DE guidance to schools in relation to the Transformation process, 'Integration Works'.

NICIE has continued, when possible, to contribute to the **development of the educational system**, and/or represent the interests of Integrated schools and/or Integrated Education in a range of other forums, including: The Education Sector Managing Attendance Forum, Teachers' Pension Scheme Advisory Board, Admissions and Expulsion Appeals Panels, EA-led Community in Schools working group, Local Management of Schools (LMS), Pre School-Education Group (PEG), EA Cross Directorate Group for Integrated Education, Performance Review and Staff Development (PRSD), End to End review of school improvement, End to end review of SEN, Sectoral CEO Forum. We actively participate on behalf of Grant Maintained Integrated (GMI) Schools in Management Side of the Teachers Negotiating Council, Oversight Group, Schools Leaders Workload, Pensions and Managing Attendance Groups and other ad hoc workstreams as required. We have continued to take legal advice in relation to revision of GMI governance structures and a range of other issues associated with the Integrated Education Act (NI) 2022.

We are collaborating as a community partner with Queen's University School of Psychology and have successfully obtained two funded PhD studentships planned to commence in September 2024. NICIE sits on four research steering groups in Partnership with the Integrated Education Fund (IEF) exploring issues about religious balance, barriers to school Transformation to Integrated status, social attitudes in relation to pupils in schools and RE and the Integrated Ethos. The latter is a jointly funded project with IEF and the Association of Principal Teachers in Integrated Schools (APTIS), which has appointed a researcher to produce guidance for Integrated primary schools about the teaching of Religious Education and related practice in the Integrated Education Primary school setting. We continue to be a partner in a project funded by the Standing Conference in Teacher Education North and South (SCoTENS). This research is examining how prepared Teacher and Student teachers are to teach controversial issues. We submitted responses during the public consultation period for seven potential new schools seeking to Transform to Integrated status and for two existing Integrated schools seeking to establish Nursery provision.

In January 2024, we submitted a written response to the Northern Ireland Affairs Committee Inquiry into Integrated Education and our CEO provided oral evidence to the Committee on 28<sup>th</sup> February.

**Directors' report for the year ended 31 March 2024 (continued)**

**Summary and Conclusion**

This has been an exceptional year for NICIE and for the Integrated Education movement. This report has included the key achievements and outlined our current position. Alongside other public services in Northern Ireland, education, and Integrated Education, is experiencing the impact of chronic under-funding.

Whilst we were delighted to celebrate Roe Valley IPS's new school building this year, we were equally disappointed at the announcement in February 2024 that Fresh Start funding that was allocated for shared and Integrated school building projects is no longer available. We were also concerned with the lack of resource commitment in the DE's Integrated Education Strategy and associated Action Plan and the decreasing resource allocation for NICIE. When one considers the inflationary impacts, our core grant from DE has decreased by almost 50% since 2014/15<sup>1</sup>

We recognise that this is in the nature of public sector landscape in 2024 and we will continue to deliver services to the best of our ability with a passionate, talented and deeply committed staff team. We value our staff team and this year our team have invested time in a range of professional, personal and wellbeing development opportunities. Our team has invested in the deepening of our collaborative activity in the last few years and our productivity, reported above, is one indicator of our success in this regard.

<sup>1</sup> Using the Consumer Price Index (CPI) inflation data from the Office for National Statistics

**Directors' report for the year ended 31 March 2024 (continued)**

**Fixed assets**

Details of the movement of fixed assets are set out in note 7 to the financial statements.

**Donations**

NICIE made no political donations during the year (2023: £nil)

**Tax status**

On 2 March 1989, NICIE was granted charitable status and is exempt from corporation tax on its activities. The activities of NICIE are exempt for value added tax purposes. NICIE therefore does not have to account for value added tax on its income nor is it able to recover the value added tax element of expenditure.

**Charitable status and public benefit**

The company is a registered charity with the Charities Commission in Northern Ireland under reference 100310. The directors have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

**Disabled employees**

NICIE gives full and fair consideration to applications for employment from disabled persons, having regard to their aptitude and abilities as well as Health and Safety factors.

**Equality of Opportunity**

NICIE follows the Northern Ireland Civil Service Policy that all eligible persons shall have equal opportunity for employment and advancement based on ability, qualification, and aptitude for work.

**Employee involvement**

It is the policy of NICIE to promote the understanding and involvement of all its employees in its aims and performance and it is committed to the continuing development of effective employee communication and consultation.

**Sickness Absence**

The sickness absence rate for the year was 146 days 4.6% (2023: 24.5 days .89%). The Directors and Management work continuously to reduce this figure and this is reviewed at BOD meetings and FGPSC.

**Directors' report for the year ended 31 March 2024 (continued)**

**Prompt Payment**

NICIE is committed to the prompt payment of bills for goods and services received in accordance with NICIE Financial Memorandum, the Confederation of British Industry's Better Practice Prompt Payers Code.

Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later. In 2023/2024 NICIE paid 100% (2022/203: 100%) of its creditors within 30 days and no commission debt interest was paid or was due in respect of transactions in 2023/2024.

**Statement of accounting officer and directors' responsibilities**

The directors (who are also trustees of The Northern Ireland Council for Integrated Education) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and Article 8(6) of the Financial Provisions (Northern Ireland) Order 1993 require the Chief Executive and directors to prepare financial statements for each financial year that give a true and fair view of the situation and of the surplus or deficit of NICIE for that period. In preparing those financial statements, the Chief Executive and directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that NICIE will continue in business.

The Chief Executive (CEO) and directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of NICIE and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of NICIE and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The CEO is responsible for the maintenance and integrity of NICIE's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, in appointing the Chief Executive of the NICIE as Accounting Officer for NICIE, the Department of Education has placed on the Chief Executive responsibilities including the regularity and propriety of the public finances and for the keeping of proper records. These are set out in the

**Directors' report for the year ended 31 March 2024 (continued)**

"Accounting Officers" Management Statement (incorporating the financial memorandum) issued by the Department of Finance. The Accounting Officer confirms that the annual report and accounts as a whole are fair, balanced, and understandable and that she takes personal responsibility for the annual report and accounts and the judgments required for determining that they are fair, balanced, and understandable.

**Statement of disclosure of information to auditors**

So far as the Accounting Officer and each of the Directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which NICIE's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that NICIE's auditors are aware of that information.

**Small companies' exemption**

In preparing this report, the directors have taken advantage of the small company's exemptions provided by the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013.

**Independent auditors**

The auditors, SCC Chartered Accountants, have been appointed as Independent Auditors through a tender process. A resolution concerning their reappointment for next year will be proposed at the Annual General Meeting.

By order of the Board



Maeve Marnell  
Chair

**Date 22/06/2024**

**Annual Report from the Chairperson for the year ended 31 March 2024**

As the financial year draws to a close, I am pleased that we finally have an Assembly up and running and hopeful that this will have a positive impact on our budget for the coming year.

In 2023 our amazing staff rose above the challenges presented by our reduced budget and continued to work passionately and enthusiastically to meet our objectives of promoting, growing and supporting Integrated Education. Working with the principals, teachers, school staff, pupils and parents they demonstrated daily the positive societal impact that educating our children together can have.

In addition to our staff, I continue to be humbled by the huge sacrifice that our talented Board of Directors make to ensure good governance of the organisation and once again, with the expert support of our Finance Officer, Maureen Johnston, they have ensured that our budget has been managed efficiently and effectively.

I was pleased to continue work with the Department of Education on the Implementation of the Integrated Education Act. Working together with our partners in the IEF, AlumNI, APTIS as well as the Education Authority, CSSC and other sectoral support bodies, I feel confident that a cohesive strategy will be developed and we will continue to support the department to fulfil its duty to assess and aim to meet the demand for Integrated Education.

This year I am sad to say goodbye to our Senior Development Officer, Lorna McAlpine. Lorna has worked with NICIE for 27 years and the determination and tenacity she has demonstrated in the face of constant challenges and obstacles has been inspirational. She has had an enormous role in ensuring the development and growth of Integrated Education and we are so grateful for her immeasurable contribution.

It is also with great sadness that I say goodbye to our CEO, Roisin Marshall OBE. Roisin has led the organisation for 8.5 years with vision, positivity and unwavering enthusiasm. She has had a huge impact on the growth of Integrated Education through her unique ability to bring people together and create unity in seemingly impossible situations. Her ability to build and maintain relationships with a diverse range of stakeholders and see every challenge as an opportunity has been hugely beneficial to the development of NICIE and to the sector as a whole.

On behalf of the Board I want to thank Lorna and Roisin for their invaluable years of dedication and wish them every happiness in their retirement.

As my own term on the Board comes to an end I reflect back on the achievements of the last year in which more schools than ever are on the journey to transformation and am greatly optimistic for the future of Integrated Education. As we welcome a new CEO and a new Chair I am confident that we will continue to work positively with all our stakeholders and will achieve our mission of promoting reconciliation in Northern Ireland through Integrated Education.



Maeve Marnell  
Chair NICIE  
Date: 22/06/2024

**Chief Executive Officer's Annual Report for the year ended 31 March 2024**

It has been both an honour and a privilege to have served for the last 8.5 years as the Chief Executive Officer of the Council for Integrated Education.

Most of you know I served my time with NICIE, both as a Development Officer and a Senior Development Officer between 2002 and 2007, having previously spent 12 years teaching in both primary and post primary schools, after which I was seconded to the North Eastern Education and Library Board to extend the work of the integrating Education Project. I am most grateful for the opportunity to have learned about Integrated Education from teachers, as a governor of my own children's schools and staff members and successive Boards of NICIE including the various Trust's members.

The first few years of my tenure, as the new Chief Executive Officer was to build relations with the Department of Education, the Education Authority (EA), the Integrated Education Fund (IEF), the AlumNI, products of Integrated education and supporters, the Controlled Schools Support Council (CSSC), the Council for Catholic Maintained Schools (CCMS), the Grammar Bodies Association (GBA), and Comhairle na Gaelscolaíochta (CnaG), as well as the Transferors Representative Council (TRC), the Catholic Schools Trustee Service (CSTS) and the Council for the Curriculum Examinations and Assessment (CCEA.)

Relationships have never been better between NICIE and these various organisations and that has also enabled us to promote, support and grow Integrated Education. This last year 23/24 has seen the highest number of strong, sustainable schools voting to Transform to Integrated Education.

It has been important to continue to access places in Integrated schools for those parents and carers who want that for their children and young people. Every place in an integrated school over the last 43 years has been hard fought for by parents, NICIE and IEF staff teams and more recently EA Sectoral Support and there have been many challenges along the way.

I want to pay tribute to the staff team in NICIE, who have always stepped up to provide support to enable Integrated schools to grow in size, existing schools to Transform and new schools to be developed. I want to pay particular credit to Senior Development Officer, Lorna McAlpine, who retires in April 2024 after 20+ years of service to the development of Integrated Education on a number of different levels. Lorna has been a source of wisdom, knowledge, understanding and expertise. I also want to pay tribute to Clíodhna Scott Wells, Senior Development Officer for Support within NICIE for her determination, knowledge, expertise, and skills to help support all of the Integrated schools.

I also want to pay particular tribute to Maureen Johnston, NICIE Finance Officer, who has worked tirelessly to ensure that NICIE runs as an effective organisation and that the budget is managed.

To all the other members of the NICIE staff team both past and present under my leadership, I want to say thank you for all of your support throughout my tenure.

There have been many challenges over my time as Chief Executive Officer, including COVID, the search for new premises, transition to a hybrid way of working, moving to new premises, managing a very challenging, limited budget in the face of increased demand for our services. However, NICIE, as a team, along with our very dedicated Board of Directors and specifically

**Chief Executive Officer's Annual Report for the year ended 31 March 2024 (continued)**

our current Chair, Maeve Marnell, have worked collectively to ensure the continued development of Integrated Education over the last 8.5 years.

I want to pay tribute to both of the Chairs of directors throughout my time, Alan Henry, OBE and Maeve Marnell since the onslaught of COVID and the impact of this on the NICIE staff team, the Directors and the organisation as a whole who have consistently supported me as Chief Executive Officer in navigating all of the many challenges.

We lived through together, the Independent Review of Integrated Education, the passage of the Integrated Education Bill and the subsequent passing of the Integrated Education (NI) Act 2022, coming into force in October 2022. The subsequent Integrated Education Strategy Action Plan and consultation of same has required NICIE as a collective organisation to ensure the very best outcomes for the leaders, staff and children and young people in Integrated Education.

NICIE values of inclusivity and diversity, enabling everyone to participate, and no one getting to dominate requires NICIE as an organisation to be thoughtful and considerate and enable everyone's voice to be heard.

The successive Ministers of Education over my tenure, the Permanent Secretaries and the officials in the Department of Education have had to get to know NICIE through their interaction with myself, members of our board and staff team. I am grateful for all of the support over the years when we presented robust cases for approval, and for the many approvals that were given.

In the words of Paulo Coelho from *The Alchemist* 'One day you will wake up and there won't be any more time to do the thing you've always wanted to. Do it now.' He also says 'If you are brave enough to say goodbye life will reward you with a new hello.'

Looking forward to my retirement. One of my favourite poets sums it up.

**The Sunlight on the Garden**

The sunlight on the garden  
Hardens and grows cold,  
We cannot cage the minute  
Within its nets of gold;  
When all is told  
We cannot beg for pardon.

Our freedom as free lances  
Advances towards its end ;  
The earth compels , upon it  
Sonnets and birds descend ;  
And soon , my friend ,  
We shall have no time for dances.

The sky was good for flying  
Defying the church bells  
And every evil iron



**Chief Executive Officer's Annual Report for the year ended 31 March 2024 (continued)**

Siren and what it tells:

The earth compels,  
We are dying, Egypt, dying.

And not expecting pardon  
Hardened in hearts anew,  
But glad to have sat under  
Thunder and rain with you,  
And grateful too  
For sunlight on the garden.

Louis Macniece

Glad to have sat under thunder and rain with you all but grateful too, for sunlight on the garden. I will go back to poetry and song and maybe even a dance. Remembering to keep the main thing the main thing...good outcomes for children and young people...we are collectively responsible...thank you to all who have kept that as the main thing.

A handwritten signature in cursive script that reads "Roisin Marshall".

Roisin Marshall

## **NICIE GOVERNANCE STATEMENT**

### **Introduction**

The Northern Ireland Council for Integrated Education (NICIE) is a Non-Departmental Public Body (NDPB) of the Department of Education (DE). NICIE was established in 1987 as an umbrella body to represent Integrated schools and to promote Integrated Education. NICIE was set up as a company limited by guarantee with charitable status and is supported through grant in aid by DE under the Education Reform (Northern Ireland) Order 1989.

The role of NICIE as defined in the Management Statement is *'to promote Integrated Education and to perform a wide range of roles in facilitating the development of Integrated Education in Northern Ireland for the public benefit.'*

The Governance Statement sets out the governance structures, risk management and internal control procedures that have operated within NICIE during the financial year 2023 to 2024.

The Annual Governance Statement has been produced in line with guidance issued by DoF in accordance with the guidance in Annex 3.1 of Managing Public Money Northern Ireland (MPMNI) and forms part of the Statutory Accounts and is reviewed, considered, and approved by the Board of Directors (BoD).

This Governance statement reflected NICIE's activities and governance for the current financial year.

### **Scope of responsibility**

As Accounting Officer, I am committed to operating in accordance with best practice in business integrity and ethics and maintaining the highest standards of financial reporting and governance. I have responsibility for maintaining a sound system of controls that supports the achievement of NICIE's policies, aims and objectives, whilst safeguarding the public funds and the NICIE assets for which I am personally responsible, in accordance with the responsibilities assigned in the MPMNI.

The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised, the impact should they be realised, and to manage them efficiently, effectively, and economically.

As Accounting Officer of a public body and designated NDPB, I am committed to governance excellence and to ensuring accountability and transparency for all decisions and activities. I am responsible to the Permanent Secretary of DE under the terms and conditions as set out in NICIE's Management Statement (incorporating the Financial Memorandum) (MSFM).

I am satisfied that I have delivered upon my responsibilities as NICIE Accounting Officer and thereby declare to the Departmental Accounting Officer of my fitness to act as Accounting Officer.

**NICIE GOVERNANCE STATEMENT (continued)**

**Strategic Objectives**

NICIE launched its new three-year Strategic Plan 2022-2025 in April 2022.

This strategic plan aims to:

1. Promote Integrated Education

Promote Integrated Education to create measurable change in awareness and understanding, leading to an increase in demand for Integrated schools.

2. Grow Integrated Education

Support the growth and development of Integrated Education to be an accessible option in all geographical areas in Northern Ireland

3. Support Integrated Education

Support the development of the Integrated Ethos to help governors and leaders to advance sustainable and exemplary Integrated and Transforming schools.

NICIE's vision is a society where children are educated together, confident to express their own identity and culture; and respectful of, and prepared to engage with, the identity and culture of others.

The NICIE mission is to promote reconciliation in Northern Ireland through Integrated Education.

The current strategic plan sets out clearly defined strategic objectives for the year 2023-2024. I have ensured that the aims and objectives have been implemented with all staff, Board of Directors (BoD) and relevant stakeholders during 2023-2024 and regularly reviewed.

The NICIE business plan aligned to DE's strategic priorities clearly set out NICIE aims and objectives for the year 2023-2024 and was monitored throughout the year.

**Governance Framework**

In partnership with the NICIE Board of Directors, I have a corporate responsibility for setting objectives, agreeing priorities, and implementing ministerial policy. The BoD, and I, as the NICIE Accounting Officer and the staff of NICIE, developed and agreed a business plan for the 2023-2024 year, which was formally approved by DE.

The Business Plan was regularly reviewed along with key risks associated with the delivery of NICIE's objectives throughout the year. A mid-term six-month evaluation report to 30.9.2023 and year end evaluation provided updated progress reports on the achievements of NICIE for the 12 months to 31.3.2024 to both the BoD and DE.

NICIE have been working within our current Development Team capacity to respond to the increasing demand for our services. This DE funded team currently consists of three Senior Development Officers and one Development Officer. NICIE have also been successful in obtaining restricted funding from the Northern Ireland Office to fund one Senior Development

**NICIE GOVERNANCE STATEMENT (continued)**

Officer and three Development Officers until 31 March 2025. The Irish Department of Foreign Affairs has also funded a Development Officer until 31 March 2025.

In the 2023/2024 school year, there were approximately 27,000 pupils enrolled in Integrated schools.

One Transforming school got approval in September 2023. Three small unsustainable schools were not approved for Transformation. Seven other Development Proposals were approved in 2023/24 including two for GMI Post Primaries and 3 for GMI Nursery units.

This year has seen a continued surge in schools requesting support from NICIE regarding consideration of Transformation to Integrated Status. In 2023/2024 seven cases for change have been submitted to EA processes for schools Transforming to IE status and have been published.

In addition, there are fourteen more cases for change in the process of being progressed with the Boards of Governors from each school of which 10 are sustainable. These are all schools, which are post-ballot and seeking to Transform to Integrated status. Six schools had successful parental ballots this year.

**Development Proposals for significant change to the Integrated Schools sector**

There are 2 development proposals awaiting Ministerial decision for Nursery units.

A proposal for the new Causeway Controlled Integrated College which NICIE has worked on in collaboration with the three schools; North Coast Integrated College, Dunluce College, and Coleraine College, CSSC (Controlled Schools Support Council), UU (Ulster University) and the Education Authority, has been approved by DE.

**Structure of NICIE**

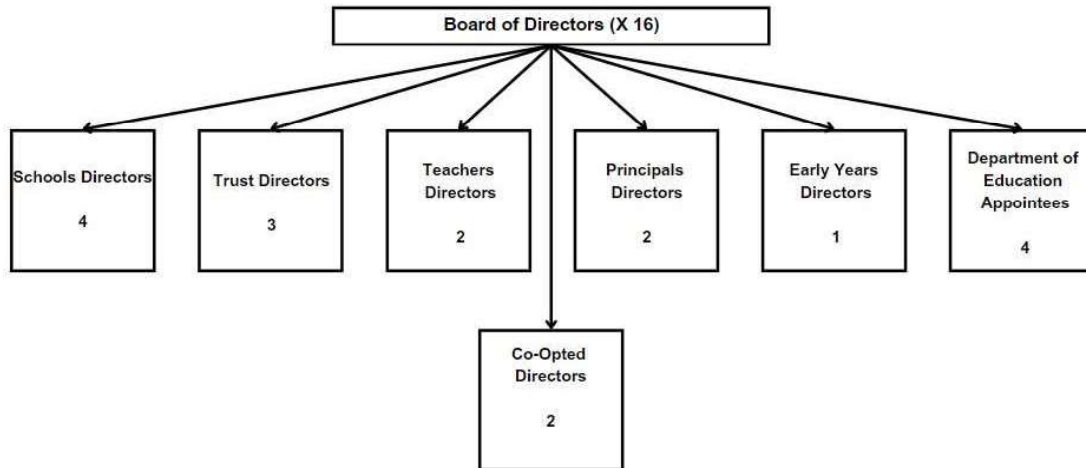
**Board and Committees**

The Board of Directors has a membership of 16 non-executive members including four DE appointees. There are currently two vacant DE Directors. The two vacant DE Directors will be filled through a forthcoming public appointments competition to be launched in the summer of 2024.

The role of the Board is to provide leadership to NICIE during the budget year, within a framework of prudent and effective controls which enable risk to be assessed and managed, to set NICIE's strategic aims, ensuring that the necessary financial and human resources are in place to meet its objectives, provide oversight to set NICIE's values and standards and to ensure its obligations to its stakeholders and others are understood and met.

**NICIE GOVERNANCE STATEMENT (continued)**

The current BoD structure is illustrated below:



NICIE is a constituent body of member organisations with seven categories of membership:

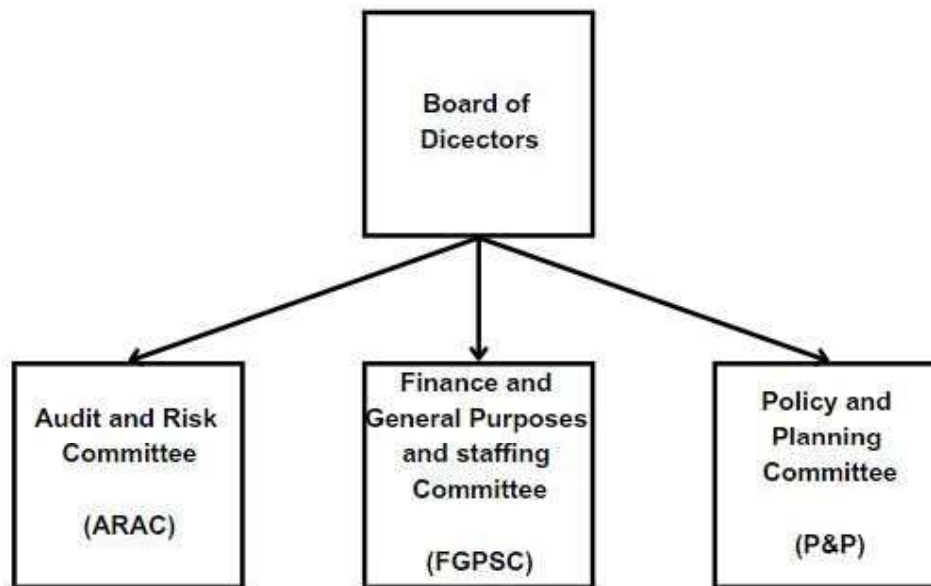
1. School members • 4 members to be elected at AGM	Those engaged in running a particular Integrated school.
2. Support members / Trust • 3 members to be elected at AGM	Organisations for the support and promotion of Integrated Education.
3. Teacher members	Representatives of teacher organisations. 2 members nominated by The Teachers Committee
4. Principal Member • 2 members nominated by APTIS (Association of Principal Teachers in Integrated Schools)	Representatives of principals' association.
5. Early Years members • 1 member nominated by Teachers Committee	Those engaged in running pre-school provision in a particular Integrated school.
6. Co Opted • Up to 3 directors	To provide additional experience
7. Department of Education	4 people appointed by DE

**NICIE GOVERNANCE STATEMENT (continued)**

**Board and Committees Structure**

Three committees serve and report to the Board of Directors and are illustrated below. The current directors and attendance records are recorded below. The Board structure and all directors were reviewed prior to the hybrid Annual General Meeting (AGM) including attendance records to ensure that the structure complied with NICIE’s Articles of Association.

NICIE Board and Committees Structure:



**Attendance at Meetings**

Directors’ attendance at meetings held during 2023-2024 is detailed below. Please note that some directors were not in post for the full financial year and joined the subcommittees during the year and the figures represent their percentage attendance based on when they joined.

Director/Member 2023-2024	Board of Directors 4 Zoom mtgs + AGM)	Audit & Risk Assurance Committee 4 Zoom mtgs	Finance, General Purposes & Staffing Committee 4 Zoom meetings	Policy and Planning Committee 2 Zoom mtgs
Maeve Marnell Chair	100%	-	100%	100%
Sandra Patterson	100%	100%	-	100%
Matt O Neill (Member)				50%
Claire Loftus			100%	

(Member)				
John Scott	100%	-	75%	100%
<b>Attendance at Meetings Continued</b>				
Cathal Mullaghan	100%	75%	-	
Shane Greer	75%	-	50%	50%
Anne Murray	75%		75%	100%
Dr Anne-Marie Telford (End of Term Feb 2024)	50%	50%	-	100%
Helen Smyth	100%	100%	-	50%
Adele Kerr	50%	-	75%	-
Bill Miscampbell (co-optee)	75%	-	100%	
Eamon Quinn (co-optee)	100%	-	-	100%
Bill Fletcher (appointed June 2023 Resigned December 2023)	100%	-	-	
Colin Millar	100%	100%	-	
Patricia Douglas	100%	100%	-	50%
Duncan Morrow	75%			100%
Bob Hanna DE Rep (Resigned Feb 2024)	100%	75%	-	-
Gavin Gray DE Rep	25%	-		-
Ashleigh Morrow	25%			
Nigel Arnold (Appointed March 2024)	100%			

**NICIE GOVERNANCE STATEMENT (continued)**

**Performance of the Board 1 April 2023 - 31 March 2024**

The Board of Directors held four meetings including the Annual General Meeting (AGM November 2023.) It was agreed that the Board meetings would continue to focus on strategy and the future direction of NICIE in the changing educational environment and the Integrated Education Act which came into force in October 2022. The new Act requires DE to “support” as well as “encourage and facilitate” Integrated Education. It will require “identifying, assessing, monitoring, and aiming to meet the demand for the provision of Integrated Education within the context of area planning and the overall sustainability of the school estate and providing sufficient places in Integrated schools to aim to meet the demand for Integrated Education.” NICIE has been involved in the Consultation of the Integrated Education (NI) Act 2022 Strategy Action Plan and consultation of same.

The chairperson continued to review the attendance of Board Members for the previous 12 months and reiterated the need for attendance and participation. The Chair was satisfied with the reasons for absence and ensured that proper processes were employed to address all absences and satisfied that all Board members continue on the Board. This was closely reviewed, monitored, and reported throughout the year, in my monthly meetings with the Chair. A few new directors replaced directors that had come to the end of their term. We were delighted to welcome these new directors to add their contributions to the proactive and dynamic Board.

A great deal of attention was directed to the move to NICIE's new office accommodation to ensure that it was affordable and the best option for NICIE.

Most meetings continued to be online though there were some hybrid meetings except for a board strategy day which was held in June 2023. All new Directors received induction training to ensure that they were briefed accordingly and were aware of their duties. This included the NICIE Corporate Governance guide, which was circulated to all Board members during the year to ensure adherence and compliance.

The Chair will complete the annual appraisal of directors. The chairperson continued to assess the performance of individual Board members through arrangements determined by the Department. Board members will continue to be subject to ongoing performance appraisal, with a formal assessment being completed by the chair at the end of each financial year and prior to any re- appointment of individual members taking place. Feedback of the appraisal process was shared with the Board and reported a positive working environment.

The Terms of reference of all committees were all reviewed during the year.

The appraisals also formed part of the assessment of the Board's effectiveness and were reported accordingly. A Board Effectiveness Review was carried out in November by the Independent Internal Auditor. The subsequent report had some minor recommendations, which will be added to the Board Effectiveness Action Plan for regular review by the Policy and Planning Committee.

The Chair was also appraised this year through arrangements made by the DE.



**NICIE GOVERNANCE STATEMENT (continued)**

I also had monthly 1-1 meetings with the Chair where we reviewed the committees and the strategy of NICIE and agreed agenda for Board meetings.

A training programme was implemented during the year for the directors.

The register of interests continued to be a standard agenda at all Board meetings to ensure that any areas of Board member conflict are addressed at the start of each meeting.

The Board reviews, through the CEO (Chief Executive Officer) report and a range of presentations and discussion papers, the ongoing work of NICIE and its implementation of its strategic plan and business plan. Each Senior Development Officer for Grow and Support attends one Board meeting per year to present their report card on the NICIE Business Plan. The Report Card is regularly updated and feedback from DE has been useful in improving how NICIE Staff and Directors approach Outcomes Based Accountability.

During the year, the Board reviewed reports from other sub committees including the annual Internal Audit report, annual financial statements, monthly summary extracts from the management accounts and approved the Annual Business Plan and associated budgets.

NICIE reviewed the progress on the existing strategic plan and drafted a 2024-2025 business plan. A review was also undertaken of the effectiveness of reporting to the Board as part of the Board Effectiveness Review.

The Chairperson, Finance Officer and Chief Executive Officer met the Permanent Secretary of DE for Governance and Accountability meetings twice in this financial year. Position reports were forwarded prior to these meetings highlighting any areas of significant accountability and governance. It was agreed that all was in order in the current challenging financial climate and that budgets were being managed accordingly. NICIE had hoped to be able to apply for Peace Plus Funding and were disappointed that this did not materialize.

NICIE has worked closely with the Integrated Education Fund (IEF) to promote Integrated Education and is currently working with 20 schools at various stages of the Transformation process. One school successfully Transformed on 1<sup>st</sup> September 2023(Sion Mills Integrated Primary School).

As part of ensuring that all Board meetings are managed in an efficient and timely manner, I ensure that the Accounting Officer/CEO Report is circulated prior to the Board meetings along with all relevant papers.

**Committee Reports**

**Role of the Audit and Risk Assurance Committee (ARAC)**

In accordance with its terms of reference, the Audit and Risk Assurance Committee (ARAC) oversees financial reporting and the effectiveness of financial and regulatory compliance, controls and systems reporting.

**NICIE GOVERNANCE STATEMENT (continued)**

The Audit and Risk Assurance Committee formally met on 4 occasions during 2023-2024 reviewed the Corporate Risk Register at each meeting and was satisfied that all risks were identified and corrective action taken where feasible. Some of the key risks are highlighted further in this report.

The Committee throughout the year continued to review and update the Corporate Risk Register to assure members that all risks relating to working from home arrangements and business continuity were incorporated into the register and that all risks were managed and mitigated accordingly. The Business Continuity Plan was also updated and reviewed at all the ARAC meetings.

There has been a new chairperson appointed for this committee as the existing chairperson has come to the end of their tenure as a DE Representative for NICIE.  
The register of conflicts continued to be a standard item on the ARAC agenda.

In addition, the Committee reviewed the results of the internal audit report and the implementation of previous year's audit recommendations. The Committee was also responsible for reviewing the annual statutory Directors Report and Financial Statements for the year to 31.3.2023 and will also be responsible for the reports to 31.3.2024.

It also reviewed several policies and documentation from DE and DoF, which were updated by DE during the current year to ensure best practice and that DE business case, tenders, and DoF Pay Remit guidance was adhered to.

The NICIE ARAC Terms of Reference were also reviewed, and it was agreed that these would be reviewed every three years in line with the other committees in NICIE.

A summary report from the ARAC was presented to the Board by the chair of the committee following each meeting during the year.

Representatives from the IMIE Team at DE also sat on this Committee this year, which assisted in giving additional assurance to the Committee that all audit requirements were adhered to and provided guidance.

**Finance, General Purposes and Staffing Committee (FGPSC)**

This Committee continues to meet before the quarterly meeting of the Board of Directors. It met 4 times during the current year. Its function is to focus more on the finance and personnel issues presented to the Board. This Committee also dealt with all issues relating to staff and premises.

FGPSC also continues to review staff policies throughout the year, ensuring that NICIE has covered all areas of staffing procedures and guidance.

The HR subcommittee also continued to meet where necessary during the year to dedicate more time to internal staffing issues and recruitment to ensure adequate time allocated to support the Finance Officer and me as CEO. This committee also included the Chair of NICIE. Progress was then reported accordingly to the relevant committee.

**NICIE GOVERNANCE STATEMENT (continued)**

The budget for the monthly management statements were carefully reviewed by me and the Finance Officer prior to presentation to the FGPSA who then reviewed the financial and performance management of NICIE ensuring that all budgets and internal controls were adhered to for the year up to 31.3.2024.

In this Financial year a significant deal of time was dedicated to the move to new office accommodation ensuring that the accommodation was affordable and fit for the needs of all NICIE staff.

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all duties under Health and Safety legislation. This is a standard item on the FGPSA agenda to ensure that the office was managed in accordance with government and health guidelines and that all staff were being managed and had support in terms of the ability to work from home, including pastoral care.

This committee was also responsible for ensuring that NICIE was fully compliant with business case requirements.

The FGPSA's remit also includes the awarding of tenders and ensuring that NICIE adheres to strict procurement procedures with the approval of DE. However, the committee continues to raise concerns again over the costs and time that NICIE incurred adhering to DoF Procurement guidance under Construction and Procurement Delivery (CPD) when retendering for goods and services.

**Policy and Planning Committee (P&P)**

The Committee's remit during the current year included:

- The Independent Review of Education
- The Integrated Education (NI) Act 2022 Implementation
- The Integrated Education (NI) Act 2022 Consultation on the Strategy Action Plan
- The submission to Northern Ireland Affairs committee (NIAC) on Integrated Education
- Monitoring Board Effectiveness Action Plan
- Monitoring Progress of Strategic and Business Plans
- Education Authority Sectoral Support Presentation and discussion on Shared Education

The Policy and Planning Committee has held two meetings during the year to formulate NICIE's policy position and various educational policies and legislation including Kellie Armstrong's Private Members' Integrated Education Act (NI) 2022. Committee members provide constructive challenges and guidance in response to updates by a Senior Development Officers on key areas of work. It is also an opportunity for Directors to gain a better-detailed understanding of the context that NICIE is working within, including a presentation and submission to the Independent Review of Education.

## **NICIE GOVERNANCE STATEMENT (continued)**

### **Compliance with Corporate Governance**

An annual review of the effectiveness of NICIE's governance structures, as set out in the 2013 code (DAO/ (DFP) 10/12), risk management and internal controls has been conducted, informed by staff, directors, independent internal and external auditors. The NICIE Board has assessed that it has effectively complied with the [Corporate Governance Code](#).

The Management Statement and Financial Memorandum (MSFM) sets out a broad framework within which the Council is required to operate, and the Financial Memorandum defines certain financial provisions which NICIE is required to observe. As Accounting Officer and CEO, I have ensured that the MSFM has been adhered to for the financial year 2023-2024. NICIE is currently working with its DE sponsor branch on a Proportionate Autonomy Framework and are currently working towards a new Partnership Agreement, which will in due course replace the MSFM framework.

NICIE has continued to review its internal procedures to ensure that all services are reviewed and that business cases are submitted to the Irish Medium and Integrated Education (IMIE) Team in DE in a timely fashion and that all appropriate approvals are obtained before any expenditure is committed.

Training has also been given to all new staff during the year at staff meetings to ensure that controls are adhered to, and new staff are given induction training on arrival. Training needs have also been identified for new and existing directors and governance training has been organised and provided. Induction was provided for new directors and exit interviews/surveys were completed for all directors that left during the year.

All relevant Companies House and Charity Commission for Northern Ireland requirements have been updated.

NICIE continues to ensure that its governance arrangements are in place operating in accordance with best practice and that it continues to align its business aims and objectives to DE.

### **Assurance Reporting**

As Accounting Officer, I am also responsible for preparing risk assurance statements and these reports provide assurance over areas of responsibility and confirm that risks are being managed.

### **Internal Audit**

The scope of the internal audit plan for the current year by independent internal auditors Cavanagh Kelly was to review the controls in relation to the systems that NICIE had in place in relation to the following areas, including recommendations from last year's audit.

We commissioned an independent review of the board's effectiveness. This review has been based on the Northern Ireland Audit Office (NIAO) publication 'Board Effectiveness – A Good practice Guide' (the Guide) issued in June 2022 and took place in November and December 2023. The review considered relevant information and documentation for the 2023 and 2024 financial years. This review was completed in January 2024 and presented to NICIE's ARAC

**NICIE GOVERNANCE STATEMENT (continued)**

Board of Directors. The independent report concluded that NICIE had an effective Board with some minor recommendations for improvements.

Based on evidence reviewed and explanations obtained, the independent internal auditors concluded the Board of NICIE has demonstrated compliance with the guidance contained in the Northern Ireland Audit Office publication 'Board Effectiveness – Good practice Guide'.

It was recommended NICIE could consider developing a Conflict-of-Interest policy and reinstate asking board members and senior staff to formally complete declarations of interest, including nil returns annually.

There were some minor areas of improvement which the Board agreed to implement. The Internal Auditor was therefore able to give positive assurance to me as Accounting Officer that the Board's arrangements were satisfactory.

A review of the progress made by NICIE in implementing prior year adjustments was also undertaken and all prior year internal audit recommendations have been implemented.

**External Auditor**

NICIE's newly appointed External Auditors through a tender process are SCC Chartered Accountants. There were no control deficiencies identified during the year to 31.3.2023 for the audit completed by M.B.Mc Grady and company. There is unlikely to be any emphasis of matter or qualifications contained in the Audit report for 2023-2024.

**Other Sources of Assurance**

I have also relied on additional sources of assurance during the year, with regular reports from the staff, directors, NICIE Panel of Associates and independent advice from HR (Human Resource), legal experts and other relevant stakeholders.

NICIE also continues to report annually to the Charity Commission for Northern Ireland and Companies House.

**Quality of Data Used by the Board**

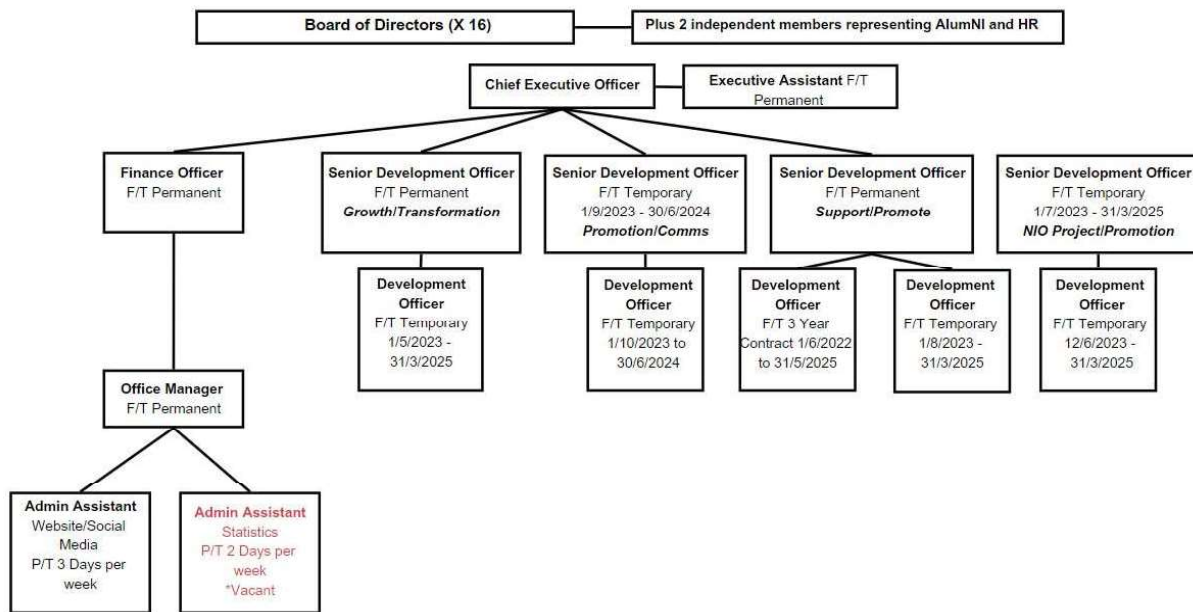
Senior Members of the NICIE Team and appropriately experienced officers or representatives of NICIE have supported all the committees. I regularly review and interrogate all data with Senior Management Team prior to any information being presented to the Board. These reports include monthly management accounts and budgets, which are prepared by NICIE's qualified Chartered Accountant and are also reviewed by the FGPSC who have additional finance experience. Senior Development Officers with much experience in the education sector, including reports compiled with various forums and relevant stakeholders, complete other NICIE reports. An appropriately selected Panel of Associates who have been drawn from a select list based on skills and experience compile bespoke reports. Committee Members also reviewed these reports and data and sought clarification from officers on the information presented to them.

**NICIE GOVERNANCE STATEMENT (continued)**

Additionally, our Internal Auditors Cavanagh Kelly independently compiled the internal audit report, and the External Auditors S.S Cavanagh Accountants. independently verified the Final Financial Statements. In addition, as part of the internal audit programme all the quality of data was assessed by ARAC and presented to the Board. It is my view and the view of the committees that the quality of the data used by NICIE is of an acceptable standard.

The staffing structure of NICIE for 2023-2024 is highlighted below:

**NICIE ORGANISATIONAL CHART**



I would like to highlight that I am retiring from my position as CEO with effect from 31.7.2024 and a recruitment process is currently underway managed by NICIE’s Human Resources Sub Committee. A panel has been commissioned including NICIE HR Provider and an observer from DE. The window for applications closed on the 2nd April 2024.

A long-standing member of NICIE Senior Development Team, is also retiring after almost 26 years. There is contingency planning in place in the short term to manage this.

Additionally, it is important to note that the majority of NICIE’s Development Team is made up of external funding posts which will come to an end 31 March 2025.

**Ministerial Directions**

No Ministerial Directions were given for the year to 31 March 2024.

**NICIE GOVERNANCE STATEMENT (continued)**

**Health and Safety**

I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all its duties under Health and Safety. Whilst NICIE has always been mindful of compliance to health and safety, a working group was set up with representatives from both staff and directors to review NICIE's hybrid policy and ensuring that the office environment was safe and managed accordingly. This was and continues to be reviewed to ensure that all risks are managed and mitigated, and that the NICIE staff are protected, and the office environment is clean and appropriately managed and that all health and safety requirements and legislation is adhered to.

NICIE moved to new office accommodation during the year. This is a fully managed service government building with secure access and meets all health and safety requirements including disability access. The Office block has its own Staff guide for Health and Safety and all accommodation details

The staff handbook continues to be reviewed, updated in line with legislation and appropriate guidance and circulated to all staff and training provided where relevant. NICIE continues to support all staff through the NICIE well-being programme, and this is managed through the NICIE health and wellbeing sub-committee. Several activities including a staff team building day have been carried out during the year and staff are continuously reminded to access the free well-being programmes available to them.

**Risk Assessment**

**Internal Controls and Risk Management**

I, along with the directors acknowledge our responsibility for NICIE's system of internal control and for reviewing its effectiveness.

The Audit and Risk Assurance Committee (ARAC) reviewed the risks associated with the Council's activities. The Corporate Risk Register includes an evaluation of all levels of risk. Both inherent and residual risks were reviewed throughout the year with the committee and DE. NICIE had a Business Continuity Plan in place, which has also been reviewed and updated to manage all internal controls including hybrid working.

The Chairperson of the Audit and Risk Assurance Committee reports to each Board meeting on any matters that need to be brought to their attention.

I, as Accounting Officer, continue to enforce and ensure that risk management is embedded and owned by the Board and all NICIE staff. This has now effectively been incorporated and embedded into all NICIE business plans and daily operations of NICIE. The corporate risk register and risk management is viewed as a dynamic process which actively seeks to incorporate good practice. It is responsive and current and is managed through regular review of both internal developments and external factors.

As a NDPB, NICIE has a low-risk appetite in relation to compliance, regulation, and our strategic aims which I anticipate will continue.

**NICIE GOVERNANCE STATEMENT (continued)**

**Risk Profile faced by NICIE.**

The NICIE corporate risk register currently identifies four significant risks. These risks are reviewed quarterly by ARAC. These are also circulated to Board Members and Staff

The first three risks relate to financial management and governance and some of the primary areas of concern for 2023/2024 are highlighted in the table below.

**Management of Significant Risks**

Description of Risk	Remedial action taken	Projected Time scale to resolve the issue
Failure of DE/DoF to guarantee NICIE Pension Liability	Reported to BoD/External Auditor. Continue to monitor and liaise with DE/DoF of any potential increases regarding non-guarantee from NILGOSC (NICIE Pension provider)	Ongoing
Potential Claims re employee grievances.	Solicitor and HR Providers contacted and ongoing liaison to mitigate against grievances and Industrial Tribunal claim. Potential for inescapable legal bill bid.	Ongoing
Failure to have adequate insurance in place.	DE covers Employers Liability Public Liability covered by DoF in James House Public Liability to be requested for each event where the venue requires it.	September 2023
Limited DE budget for parental ballots and financial support for Transforming schools.	Requested that IMIE apply for more financial support for the five new Transforming schools for the next five years from Monitoring Round.	March 2024



Description of Risk	Remedial action taken	Projected Time scale to resolve the issue
<p>Failure to Strategically plan for IE (Integrated Education)</p>	<p>Planning groups, articulating the out workings of the statutory duty, to the Education Authority (EA)</p> <p>Ensure Cases for Change are robust and reflect a robust evidence base to support Development proposals (DP) for approval; and Continue to work with the EA through the Memorandum of Understanding (MOU) and Protocols between NICIE and the EA and the Cross-Directorate Group (CDG).</p> <p>Support for development of IE by partnership between NICIE, EA, CSSC and DE Area Planning and IMIE to discuss and identify roles and responsibilities for each organisation in relation to Controlled Integrated Schools.</p>	<p>March 2024</p> <p>Ongoing</p>
<p>Failure to effectively implement the Integrated Education (NI) Act 2022</p>	<p>NICIE proactive members of the Steering and Working Groups of the DE Implementation Team</p> <p>Review and give feedback on draft Strategic Plan</p> <p>Review and give feedback on Reporting on support</p>	<p>Ongoing</p>

Description of Risk	Remedial action taken	Projected Time scale to resolve the issue
	<p>for IE from ALBs and other support bodies                      Regular meetings with the DE Implementation Team</p> <p>Quarterly meetings with DE Governance and Risk (GAR) and DE Implementation Team                      Responded to consultation on the IE Act Strategy Action Plan, the Northern Ireland Life and Times (NILT) survey proposed questions and Data proposals for measuring demand and reporting on progress of the Action Plan</p> <p>Engagement and Consultation Protocols in place between DE and NICIE</p>	
<p>Failure to ensure NICIE staffing complement to ensure NICIE can support DE to fulfil its statutory duty to promote, encourage, facilitate and support Integrated Education.</p>	<p>Five Business Cases submitted to IMIE to demonstrate NICIE's need to retain staff post March 2025.</p> <p>Reporting of the outcomes of NICIE staff team to DE and NICIE Board through the NIIE Report Card.</p> <p>Careful drafting of NICIE Business Plan and NICIE Strategic Plan to ensure DE understands the need for an increase in NICIE's budget.</p>	<p>NICIE are aware that staff retention will be vital to meeting DE's statutory duty and the vision of a network of sustainable, high quality Integrated schools.</p>

**NICIE GOVERNANCE STATEMENT (continued)**

I am satisfied that these risks were managed accordingly, and that tolerable and considerable progress continues to mitigate these risks.

One of the risks that continues to present the greatest challenge to NICIE relates to the failure to meet demand for Integrated Education and thus enabling parents who want an Integrated school for their child to be able to access it. The Integrated Education (NI) Act 2022 means that NICIE will need to work in partnership with DE, statutory and other support bodies to ensure the effective implementation of the Act ensuring the work of NICIE complements the duties placed on those organisations to further the development of Integrated Education.

It is important for NICIE to play its part in promoting Shared Education and encouraging Integrated schools to actively participate. NICIE has also forwarded proposals to EA School Support team regarding Shared Learning Together EA PEACE PLUS application, and we are hopeful to be able to access staff to support Shared Learning Together.

Through Area Planning, NICIE continues to encourage schools and support organisations to consider Integrated Education as an option in a time of economic constraints and the desire for educational provision in each area to remain as a choice for the whole community. Where there is no provision NICIE, in conjunction with parents and schools, must demonstrate unmet demand for such provision to be considered. This is extremely difficult in a time when the education budget constraints suggest no more growth but rationalisation. NICIE is acutely aware of the deficit in funding for education generally and is concerned with the challenges that that brings to enabling Integrated Education to grow. NICIE recognises the gap that exists for schools in local areas to consider options for Integrated Education as a solution to ensure education provision in an area. NICIE is willing and able, given financial support, to fill this gap to encourage conversations as per Transformation/ new school development.

NICIE are aware of the requirement now for DE and EA to assess future demand for Integrated Education and so NICIE will contribute in whatever way it can to support.

We are also acutely aware of the Fresh Start Agreement Funding for capital buildings, which is enabling already existing Integrated schools that have sought so hard to be part of the educational landscape to survive into the future. NICIE wish to record the huge dismay regarding the decision to remove the ring fenced £150 million of Fresh Start Agreement funding for capital builds for Integrated and Shared Education. This has had a significant, adverse impact on 10 Integrated schools.

NICIE are grateful for the continued support from Northern Ireland Office and Irish Department of Foreign Affairs to help NICIE to promote, meet local demand for Integrated Education and support existing Integrated schools.

NICIE staff also assess internal and external risks of all activities, and the risk is reviewed and mitigated where feasible.

**Fraud Risk**

NICIE continues to review and implement its fraud policy during the year and has zero tolerance in respect of fraud. Internal controls were also reviewed and are clearly embedded within the organisation.

**NICIE GOVERNANCE STATEMENT (continued)**

I have ensured that the NICIE Finance Officer is a member of the DE Education Sector Fraud forum. There were no instances of suspected fraud within NICIE during the year 2023-2024.

**Raising Concerns at work (Whistle Blowing)**

NICIE has a policy on Raising Concerns at work (Whistleblowing), which encourages staff to report any instances of unlawful conduct, financial malpractice, or other actions that might compromise, in any way, the Council's reputation and integrity. There were no instances during 2023-2024.

**Data Security breaches**

There were no data security breaches or losses during the year.

**General Data Protection Regulation**

NICIE continues to maintain and review its GDPR (General Data Protection Regulation) policies, current data governance processes, procedures, and control. NICIE staff also ensure that all archived materials were appropriately dealt with which included archiving, destroying, and returning materials to schools. NICIE's Retention and Disposal Policy was filed and agreed with the Public Records Office of Northern Ireland (PRONI) to ensure that records are managed in accordance with GDPR regulations.

**Government Funding Database**

NICIE is not listed on the Government Funding Database as NICIE does not award grant funding to the community and voluntary sector.

**Significant Governance Issues**

There are no further significant governance issues.

**Conclusion**

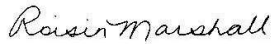
The aim of this statement is to ensure that information is provided as to how governance within NICIE has been effective for the year to 31.3.2024 and identifies a range of significant governance issues that NICIE is facing during a period of significant change, uncertainty, and challenging circumstances.

NICIE will continue to ensure that it adheres to organisational needs and governance guidelines.

I can confirm that I will continue to review these issues and ensure that they are addressed. This governance statement was presented to the Audit and Risk Assurance Committee and formally approved by the Audit and Risk Assurance Chair on 24<sup>th</sup> April 2024.

**NICIE GOVERNANCE STATEMENT (continued)**

Signature of Chair:

A handwritten signature in black ink that reads "Patterson". The letters are cursive and connected.A handwritten signature in black ink that reads "Raisin Marshall". The signature is written in a cursive style.

Signature of Accounting Officer

Date of Signature 24<sup>th</sup> April 2024

**Remuneration Policy and Staff report**

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

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

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

**Salary and pension entitlements**

The following sections provide details of the remuneration and pension interests of the Board and most senior management of the department.

**Remuneration and pension entitlements (audited information)**

	2023-2024				Total (£'000)	2022-2023				Total (£'000)
	Salary (£'000)	Benefits in kind (to nearest £100)	Bonus	Pension Benefits (to nearest £1,000)		Salary (£)	Benefits in kind (to nearest £100)	Bonus	Pension Benefits (to nearest £1,000)	
R Marshall CEO	65-70	100	-	18,000	80-85	60-65	100	-	18,000	80-85
M Johnston Finance Officer	40-45	100	-	12,000	50-55	40-45	100	-	12,000	50-55
C Scott Wills Senior Development Officer	40-45	100	-	12,000	50-55	40-45	100	-	12,000	40-45
L McAlpine Senior Development Officer	40-45	100	-	12,000	50-55	40-45	100	-	12,000	50-55
S Pettis Senior Development Officer (Resigned May 2022)	40-45	-	-	-	50-55	40-45	100	-	1,00	50-55
L Johnston Senior Development Officer (Appointed July 2023)	40-45	-	-	-	-	-	-	-	-	-
E Humme Senior Development Officer (Appointed September 2023)	40-45	100	-	10,000	-	-	-	-	-	-
	40-45	100	-	10,000	-	-	-	-	-	-

**Remuneration and Staff report (continued)**

**Pension benefits**

The value of pension benefits during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increase due to inflation or any increase or decrease due to a track of pension rights.

**Salary**

‘Salary’ includes gross salary and any allowances all of which are subject to UK taxation. This report is based on payments made by NICIE and thus recorded in these financial statements.

**Benefits in kind**

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

**Bonuses**

No bonuses were paid during the year to 31 March 2024 (2023: £nil).

**Off payroll engagements**

During the year, there were no off-payroll engagements (2023: none).

**Staff turnover**

NICIE employee turnover rate is set out in the table below.

	<b>April 2023 to March 2024</b>		<b>April 2022 to March 2023</b>	
	Number of staff	% of headcount	Number of staff	% of headcount
Starters	4	31.6	1	8.33
Leavers	2	15.8	2	16.67

**Pay Ratios**

The banded remuneration of the highest-paid officer in NICIE in the financial year 2023-2024 was £65,000 - £70,000 (2022-23, £65,000-£70,000). The relationship between the mid-point of this band and the remuneration of the NICIE workforce is disclosed below.

**Remuneration and Staff report (continued)**

<b><u>2023-2024</u></b>	<b>25<sup>th</sup> percentile</b>	<b>Median</b>	<b>75<sup>th</sup> percentile</b>
Total remuneration (£)	27,840	36,648	46,464
Pay ratio	2.34:1	1.83:1	1.48:1

<b><u>2022-2023</u></b>	<b>25<sup>th</sup> percentile</b>	<b>Median</b>	<b>75<sup>th</sup> percentile</b>
Total remuneration (£)	28,126	35,961	44,539
Pay ratio	2.34:1	1.83:1	1.48:1

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

The values for the salary component of remuneration for the 25<sup>th</sup> percentile, median and 75<sup>th</sup> percentile were £27,840, £36,648 and £46,464 respectively.

Remuneration ranged from £25,119 to £67,105 (2022-23, £22,777 to £64,676).

**Percentage Change in Remuneration**

The percentage changes in respect of NICIE are shown in the following table.

<b>Percentage change for:</b>	<b>2023-24 v 2022-23</b>	<b>2022-23 v 2021-22</b>
Average employee salary and allowances	4.91%	5.51%
Highest paid director's salary and allowances	3.88%	3.01%

No performance pay or bonuses were payable to the highest paid officer or employees in these years.



**Remuneration and Staff report (continued)**

**Pension entitlements**

Officials	Accrued pension at age 60 as at 31 March 2024 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31 March 2024 £'000	CETV at 31 March 2023 £'000	Real increase/ Decrease in CETV £'000	Employer contribution to partnership payment Nearest £100
R Marshall <i>Chief Executive Officer</i>	6-10 No lump sum	0-2.5	180	125	22	-
M Johnston <i>Finance Officer</i>	6-10 No lump sum	0-2.5	169	122	16	-
C Scott Wills <i>Senior Development Officer</i>	10-15 Plus lump sum 10-15	0-2.5	305	236	15	-
L McAlpine <i>Senior Development Officer</i>	16-20 Plus lump sum 15-20	0-2.5	413	353	7	-
Sean Pettis <i>Senior Development Officer</i> (Resigned May 2022)	0-5 No lump sum	0-2.5	0	21	0	-
L Johnston <i>Senior Development Officer</i> (Appointed July 2023) <i>E Humme</i> <i>Senior Development Officer</i> (Appointed September 2023)	6-10 No lump sum	0-2.5	63	52	6	-

**Pension entitlements**

NICIE is a member of the Northern Ireland Local Government Officers' Pension scheme. The Scheme is a funded defined benefit scheme, with benefits earned up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings scheme. Details of the benefits earned over the period covered by this disclosure are set out in "The Local Government Pension Scheme Regulations (Northern Ireland) 2014" (as amended) and "The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014" (as amended).

The funded nature of the LDPS requires participating employers and their employees to pay contributions into the Fund, calculated at a level intended to balance the pension liabilities with investment assets.

Information on the framework for calculating contributions to be paid is set out in "The Local Government Pension Scheme Regulations (Northern Ireland) 2014" and the Fund's Funding Strategy Statement. The last actuarial valuation was at 31<sup>st</sup> March 2023 and the contributions to

**Remuneration and Staff report (continued)**

be paid until 31<sup>st</sup> March 2024 resulting from that valuation are set out in the Funds Rates and Adjustment Certificate. The Northern Ireland Local Government Officers Superannuation Committee is responsible for the governance of the Fund.

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age.

**Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (“CETV”) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member’s accrued benefits and any contingent spouse’s pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued because of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-2004 the other pension details, include the value of any pension benefit in another scheme or arrangement, which the individual has transferred to the CSP arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

**Real increase in CETV**

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

**Remuneration and Staff report (continued)**

**Staff cost (Audited)**

	<b>Permanently employed staff</b>	<b>Temporary agency staff</b>	<b>Total 2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
Wages and salaries	515,965	-	515,965	405,539
Social security costs	49,289	-	49,289	36,871
Other pension costs	93,701	-	93,701	74,127
	<b>658,955</b>		<b>658,955</b>	<b>513,537</b>
Less recoveries in respect of outward secondments			(40,507)	(40,501)
NIO Funded Staff			(157,105)	
IAS 19 – Actuarial valuation				
Current service cost			103,000	161,000
Past service cost/(gain)				
Contributions by the employer			(92,000)	(74,000)
<b>Total Net costs</b>			<b>472,343</b>	<b>560,036</b>

	<b>Number</b>	<b>Number</b>
The average monthly number of persons employed by the company during the year was:	<b>13</b>	<b>10</b>

Some staff employed by the company in 2024 and 2023 had permanent fixed term contracts of employment. During the year the charity incurred costs of £0 (2023: £0) relating to agency staff and secondees. The staff consists of 10 female and 3 male employees. The sickness absence rate for the year was 2024:122 days 4.7% (2023: 24.5 days 1.89%. The Directors and Management work continuously to reduce this figure, and this is reviewed at BOD meetings and FGPS.

The Directors received **£0** for reimbursement of expenses during the year (2023: £0). **One** employee falls in emoluments band over £60,000 (2023: 1) and details are below.

	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Chief Executives' remuneration – Roisin Marshall	67,185	65,915
Company pension contributions to NILGOSC pension scheme. Roisin Marshall	12,765	12,612
	<b>79,950</b>	<b>78,527</b>

**Remuneration and Staff report (continued)**

**Compensation schemes – exit packages**

The following section provides details of the exit packages paid by the company.

	<b>Number of voluntary redundancies</b>	<b>Total number of exit packages by cost band 2024</b>	<b>Total number of exit packages by cost band 2023</b>
< £10,000	Nil	Nil	Nil
£10,000-£25,000	Nil	Nil	Nil
Total number of exit packages	Nil	Nil	Nil
Total resource cost	Nil	Nil	Nil



Maeve Marnell  
**Chair NICIE**  
**Date: 22/06/2024**

**Assembly Accountability and Audit Report**

**Regularity of expenditure**

There were no losses or special payments made by the Council in the year. (2022/23 – £nil)

**Fees and Charges**

There were no fees or charges made by the Council in the year. (2022/23 - £nil)

**Remote contingent liabilities**

There were no contingent liabilities requiring disclosure under Assembly reporting requirements. The Council had no significant remote contingent liabilities to report 2023-24, (2022-23 £nil). Note 17 provides further details regarding the contingent liabilities, which are included in the financial statements.



Roisin Marshall  
**Chief Executive**  
Date:22/06/2024

:

***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee)***

**Opinion**

We have audited the financial statements of Northern Ireland Council for Integrated Education (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards. We have also audited the information in the Remuneration and staff report and the Assembly Accountability and audit report that is described in those reports as having been audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with International Financial Reporting Standards; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee) (continued)***

**Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters**

In our opinion, based on the work undertaken during the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.
- 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.

The parts of the remuneration and staff report and Assembly Accountability Report to be audited has been properly prepared in accordance with DoF directions made under the Government Resources and Accounts Act (Northern Ireland) 2001.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee) (continued)***

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.; or
- the Governance Statement does not reflect compliance with DoF guidance.

**Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law,) are responsible for the preparation of the financial statements. They are also responsible for being satisfied that they give a true and fair view, and for such internal control, as the trustees determine is necessary, to enable the preparation of financial statements that are free from material misstatement, whether due to fraud, or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:



***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee) (continued)***

The following are required to be considered:

- the nature of the industry and sector, control environment and entity performance;
- results of our enquires of management, about their own identification and assessment of the risks of irregularities;
- review of company policies and procedures relating to:  
identifying, evaluation and complying with laws and regulations and whether they are aware of instances of noncompliance;
- detecting and responding to the risks of fraud and whether they have any knowledge of any actual, suspected, or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team and specific component audit teams regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

Because of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud is in relation to expenditure not being applied in line with intended purposes and the calculation and payment of salaries. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

**Audit response to risks identified.**

The current audit is conducted with professional scepticism using procedures that are in accordance with International Standards on Auditing.

In responding to the identified key audit matters above we obtained an understanding of the charity's objectives and funders requirements together with the salary calculation and processing process, we performed enquires of management and inspected relevant documents and calculations, verifying expenditures, completing a recalculation of salaries during the year, assessing the completeness and accuracy of disclosures within the financial statements and concurred the figures were materially accurate.

In addition to the above, our procedures to respond to risks identified include the following:

- reviewing the full financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerns of actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of provisions; and

***Independent auditors' report to the directors of The Northern Ireland Council for Integrated Education (company limited by guarantee) (continued)***

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and significant component audit teams and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

In addition, we are required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities, which govern them. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Sean G. Cavanagh**  
**Senior Statutory Auditor**  
**For and on behalf of SCC Chartered Accountants Ltd**

Date: 22/06/2024

17 College Street  
Armagh  
BT61 9BT

**Statement of financial activities (including income and expenditure account)  
for the year ended 31 March 2024**

	Note	2024 £	2023 £
<b>Incoming resources/income</b>			
<b>Incoming resources from generated funds</b>			
- Voluntary income	3	<b>892,295</b>	793,399
<b>Total incoming resources</b>		<b>892,295</b>	793,399
<b>Resources expended/expenditure</b>			
<b>Charitable activities</b>			
- Development of Integrated Education and schools in Northern Ireland		<b>(906,751)</b>	(771,589)
<b>Governance costs</b>		<b>(16,308)</b>	(9,580)
<b>Other resources expended</b>			
- Other finance costs	6	<b>4,000</b>	(18,000)
<b>Total resources expended</b>		<b>(919,059)</b>	(799,169)
<b>Net outgoing resources before recognised gains and losses</b>		<b>(26,764)</b>	(5,770)
Re-measurement on defined benefit pension	12	<b>7,000</b>	760,000
<b>Net movement in funds</b>		<b>(19,764)</b>	754,230
Funds at 1 April		<b>161,298</b>	(592,932)
<b>Funds at 31 March</b>	14	<b>141,534</b>	161,298

All amounts above relate to the continuing restricted operations of the company.

There is no material difference between the net outgoing resources before recognised gains and losses for the financial year stated above, and the historical cost equivalent.

The net outgoing resources before recognised gains and losses is the net outgoing resources required by the Companies Act 2006 as opposed to that required by the Statement of Recommended Practice.

There are no changes in equity other than the results shown in the statement of financial position therefore a separate statement of changes in equity has not been presented.

**Statement of financial position as at 31 March 2024**

	Note	2024 £	2023 £
<b>Non-current assets</b>			
Property, plant, and equipment	7	8,494	9,839
<b>Current assets</b>			
Trade and other receivables	9	5,076	60,230
Cash and cash equivalents	10	178,879	123,649
		<b>183,955</b>	<b>183,879</b>
<b>Total assets</b>		<b>192,449</b>	<b>193,718</b>
<b>Current liabilities</b>			
Trade and other payables	11	(50,915)	(32,420)
<b>Non-current assets less net current liabilities</b>		<b>141,534</b>	<b>161,298</b>
<b>Non-current liabilities</b>			
Pension commitments as per Note 12	12	(0)	(0)
<b>Total assets less liabilities</b>		<b>141,534</b>	<b>161,298</b>
<b>Reserves</b>			
Restricted funds	14	141,534	161,298

The financial statements on pages 57 to 58 were approved by the Board of directors on 22 June 2024 and were signed on its behalf by: Mrs Maeve Marnell, Chair of NICIE Board of Directors.

The notes on pages 62 to 76 form an integral part of these financial statements



Maeve Marnell  
**Chairperson**



Roisin Marshall  
**Chief Executive Officer**

# The Northern Ireland Council for Integrated Education

(Company limited by guarantee)

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The Northern Ireland Council for Integrated Education Registered number: NI022427  
Statement of cash flows for the year ended 31 March 2024

	Note	2024 £	2023 £
<b>Net cash (outflow)/inflow from operating activities</b>		<b>57,527</b>	<b>52,868</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, and equipment	7	(2,297)	(0)
<b>Net cash inflow (outflow) from investing activities</b>		<b>(2,297)</b>	<b>(0)</b>
<b>Net (decrease)/increase in cash and cash equivalents in the year</b>		<b>55,230</b>	
<b>Cash and cash equivalents at the beginning of the year</b>		<b>123,649</b>	<b>70,781</b>
<b>Cash and cash equivalents at the end of the year</b>	15	<b>178,879</b>	<b>123,649</b>

**Reconciliation of net outgoing reserves to net cash inflow from operating activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net (outgoing)/incoming resources before recognised gains and losses	<b>(19,764)</b>	<b>(5,770)</b>
Depreciation on tangible fixed assets	<b>3,642</b>	<b>4,919</b>
Loss on disposal of Assets		<b>2,481</b>
Movement in trade and other receivables	<b>55,154</b>	<b>(43,981)</b>
Movement in trade and other payables	<b>18,495</b>	<b>(9,781)</b>
Difference between pension charge and cash contributions		<b>87,000</b>
Other finance costs		<b>18,000</b>
<b>Net cash (outflow)/inflow from operating activities</b>	<b>57,527</b>	<b>52,868</b>

**Notes to the financial statements for the year ended 31 March 2024**

**1 Statement of accounting policies**

These financial statements have been prepared in accordance with the Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with International Financial Reporting standards and the principles of the 2021-22 *Government Financial Reporting Manual (FReM)* issued by the Department of Finance. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy, which is judged most appropriate to the particular circumstances of The Northern Ireland Council for Integrated Education for giving a true and fair view, has been selected. The particular policies adopted by The Northern Ireland Council for Integrated Education are described below. They have been applied consistently in dealing with items that are considered material to the financial statements.

**Accounting convention**

These financial statements have been prepared under the historical cost.

**New and amended standards adopted by the Company**

The Company has adopted IFRS16 "Leases" from 1/4/2022, which has resulted in changes in the accounting policies and adjustments to the amounts recognised in the financial statements.

**Effective date and transitional provisions**

"In accordance with the transitional provisions of IFRS16 as adapted and interpreted by the FReM, the Company has adopted the new guidance, applying a retrospective approach to recognise the cumulative effects of initially applying IFRS16 recognised at the date of initial application as an adjustment to the opening balances of taxpayers' equity."

**Summary of the main changes introduced by the standard**

The new standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. All leases result in the lessee recognising the right to use an asset at the commencement date of the lease, and if lease payments are made over time recognising financing. Accordingly, IFRS16 eliminates the classification of leases as either operating leases or finance leases as required by IAS17 and, instead, introduces a single lessee accounting model. Lessees will be required to recognise: (a) assets and liabilities for all leases with a lease term of more than 12 months unless the underlying asset is of low value; and (b) depreciation of right-of-use assets separately from interest on lease liabilities in profit or loss. IFRS16 substantially carries forward the lessor accounting requirements from IAS17. Accordingly, a lessor continues to classify its leases as operating leases or finance leases and to account for those two types of leases differently. For sub leases, intermediate lessors should classify subleases based on the right-of-use as set from the headlease, rather than the underlying lease as set as it was under IAS17, thus there is increased likelihood that a sublease previously classified as operating lease will be classified as a finance lease under IFRS16.

**Statement of accounting policies (continued)**

**The effect from adoption of IFRS16 on the Company's financial statements**

The company previously held a lease on its premises at 25 College Gardens, which expired in August 2023, and NICIE moved to James House under RPM on a rent-free licence agreement. (LY Note for info) Thereafter the company occupied the premises on a rolling month-to-month term and has notified the Landlords on 6<sup>th</sup> April 2023 their intention to vacate the property at 25 College Gardens. At the end of the current year the company had not completed on the new lease agreement for their new offices at James House, 2-4 Cromac Avenue. As such the Company has implemented the new standard retrospectively with the cumulative effect of initial application recognised as at the date of initial application of IFRS16, i.e. 1 April 2022 with the corresponding adjustment to the opening balances of taxpayers' equity as per IFRS16(C5(b)) and due to all leases being either short-term leases and leases of low-value assets there is no material change required to the opening balances with no corresponding change required in the opening balances of tax payers equity.

**Going concern**

The directors have received funding for the year ended March 2024, which has been confirmed from the Department of Education. The company is in a net current asset position with funding secured sufficient to meet liabilities as they fall due in the period of 12 months from approval of the financial statements. The financial statements have been prepared on the going concern basis, which assumes that NICIE will continue in operational existence for the foreseeable future.

**Property, plant, equipment, and depreciation**

Property, plant, and equipment is stated at historical cost less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the income statement during the financial year in which they are incurred.

For all assets depreciation is calculated to write off the cost less their estimated residual values, on a reducing balance basis over the expected useful economic lives of the assets concerned, or over the life of project, whichever is earlier. The principal annual rates used are as follows:

Information technology : 33<sup>1</sup>/<sub>3</sub>%  
Furniture and fittings : 20%

**Trade and other receivables**

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.



**1 Statement of accounting policies (continued)**

**Trade and other receivables (continued)**

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

**Cash and cash equivalents**

In the cash flow statement cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**Trade and other payables**

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade and other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

**Government grants**

Grants that relate to specific revenue expenditure are credited to the statement of financial activities when received.

**Taxation**

The Company is registered as a charity for tax purposes and is exempt from corporation tax on its activities. The activities of the company are exempt for value added tax purposes. The company therefore does not have to account for value added tax on its income nor is it able to recover the value added tax element of expenditure.

**VAT**

The company is not registered for VAT. All expenditure and capital purchase in the financial statements is stated inclusive of VAT.

**Pension funding**

Retirement benefits to employees of NICIE are provided by the Northern Ireland Local Government Officers Superannuation Committee ("NILGOSC") defined benefit scheme, which is externally funded and contracted out of the State Earnings Related Pension Scheme.

In respect of this scheme, NICIE's staff constitute only a small percentage of the overall membership. NICIE has no influence over the level of contributions.

**1 Statement of accounting policies (continued)**

**Pension funding (continued)**

In previous years NICIE's share of the NILGOSC scheme could not be identified and in keeping with such multi-employer schemes NICIE treated its pension cost as if it were a defined contribution (rather than a defined benefit) scheme. In late 2006, NILGOSC separated each of the employer scheme details and, as a result, NICIE has had to incorporate the year-end deficit on the scheme in its balance sheet and the movement on the scheme within the statement of financial activities.

The assets of the NILGOSC scheme are held separately from those of NICIE. Pension scheme assets are measured using market value. Pension scheme liabilities are measured using the projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term to the liability. The service cost and associated administration costs of NICIE's defined benefit pension scheme are charged to net outgoing resources before recognised gains. In addition, a retirement benefit interest charge on the net pension deficit is charged to the statement of financial activities as a finance cost. Actuarial gains and losses are recognised directly in statement of financial activities so that NICIE's balance sheet reflects the fair value of the scheme's surplus or deficit at the balance sheet date.

**Critical accounting estimates and judgements**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The significant accounting estimations and judgments of the Company relate to the pension assets, liabilities and associated pension surplus or deficit. The Company utilises the services of actuaries to help them value scheme assets and liabilities and provide the necessary disclosures of the Nilgosc pension scheme.

**Incoming resources**

**Grants**

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

**Other income**

Other income, which excludes value added tax, is accounted for on the accrual's basis.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

## **1 Statement of accounting policies (continued)**

### **Governance costs**

Governance costs include those incurred in the governance of its assets, which are associated with constitutional and statutory requirements.

### **Bank interest**

All interest is accounted for in the statement of financial activities on the accruals basis.

### **Operating leases**

#### **Accounting policies applied from 1 April 2023**

Leases other than short-term leases and leases of low-value assets are recognised as right-of-use assets and corresponding liabilities at the date at which the leased assets are available for use by the Company.

Payments associated with all short-term leases and certain leases of all low-value assets are recognised on a straight-line basis as an expense in the Statement of comprehensive net expenditure. The company applies the exemption for low-value assets on a lease-by-lease basis. Short-term leases are leases with a lease term of less than 12 months or less. Low-value assets comprise computers, tablets, mobile phones and small items of office furniture.

#### **Accounting policy applied until 31<sup>st</sup> March 2023**

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the net expenditure account on a straight-line basis over the period of the lease.

### **Lease activities**

The company leased its head office property until August 2023 when it moved to James House as part of Reform of Public Property under a rent-free licence agreement for five years. Additionally, it has a few low-value leases on items of office equipment

### **Fund accounting**

NICIE has one type of fund for which it is responsible. The definition of this fund is as follows:

#### **Restricted funds**

Restricted funds, subject to specific trusts, are those given to NICIE, which are to be expended for the specific objects specified by the donor.

**Notes to the financial statements for the year ended 31 March 2024**

**2 Statement of operating costs by operating segment**

The trustees consider that NICIE acts as one operating segment and therefore no statement of operating costs by operating segment has been presented.

**3 Voluntary income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Department of Education Northern Ireland	670,931	632,167
Department of Foreign Affairs and Trade Northern Ireland Office	170,000	18,473
Integrated Education Fund	4,800	95,000
Donations	1,497	7,258
Recoveries in respect of outward secondments	45,067	40,501
	<b>892,295</b>	<b>793,399</b>

**4 Net outgoing resources before recognised gains and losses**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>This is stated after charging:</b>		
Staff costs (Note 5)	669,955	600,537
Depreciation of property, plant, and equipment (Note 7)	3,642	4,919
Fees payable to NICIE's auditors for the audit of the financial statements	7,200	5,652
Operating lease rentals/ Licence Fee	-	19,100

**Notes to the financial statements for the year ended 31 March 2024**

<b>5 Staff costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	515,965	402,539
Social security costs	49,289	36,871
Other pension costs	93,701	74,127
	<b>658,955</b>	<b>513,537</b>
IAS 19 – Actuarial valuation		
Current service cost	103,000	161,000
Past service cost/(gain)	-	-
Contributions by the employer	(92,000)	(74,000)
	<b>669,955</b>	<b>600,537</b>

During the year the charity incurred costs of £330 (2023: £nil) relating to agency staff and secondees.

	<b>Number</b>	<b>Number</b>
The average monthly number of persons employed by the company (including directors) during the year was:	<b>13</b>	<b>10</b>

The Directors received £0 for reimbursement of expenses during the year (2023: £0). One employee falls in emoluments band over £60,000 (2023: one) and details are below.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Chief Executives' remuneration – Roisin Marshall	67,185	65,915
Company pension contributions to NILGOSC pension scheme.	12,765	12,612
	<b>79,950</b>	<b>78,527</b>

<b>6 Other finance costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest income on pension scheme assets	130,000	77,000
Interest cost on defined benefit obligation	(126,000)	(95,000)
	<b>4,000</b>	<b>(18,000)</b>

**Notes to the financial statements for the year ended 31 March 2024**

**7 Property, plant, and equipment**

	<b>Information technology £</b>	<b>Furniture and fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023	57,538	26,788	84,326
Disposal	0	(182)	(182)
Additions	2,142	155	2,297
<b>At 31 March 2024</b>	<b>59,680</b>	<b>26,761</b>	<b>86,441</b>
<b>Accumulated depreciation</b>			
At 1 April 2023	47,699	26,788	74,487
Depreciation on Disposal	0	(182)	(182)
Charge for the year	3,591	51	3,642
<b>At 31 March 2024</b>	<b>51,290</b>	<b>26,657</b>	<b>77,947</b>
<b>Net book amount</b>			
<b>At 31 March 2024</b>	<b>8,390</b>	<b>104</b>	<b>8,494</b>
At 31 March 2023	<b>9,839</b>	<b>0</b>	<b>9,839</b>
<b>Cost</b>			
At 1 April 2022	59,369	29,269	88,638
Disposal	(1,831)	(2,481)	(4,312)
Additions	0	0	0
<b>At 31 March 2023</b>	<b>57,538</b>	<b>26,788</b>	<b>84,326</b>
<b>Accumulated depreciation</b>			
At 1 April 2022	44,611	26,788	71,399
Depreciation on disposal	4,919	0	4,919
Charge for the year	(1,831)		(1,831)
<b>At 31 March 2023</b>	<b>47,699</b>	<b>26,788</b>	<b>74,487</b>
<b>Net book amount</b>			
<b>At 31 March 2023</b>	<b>9,839</b>	<b>0</b>	<b>9,839</b>
At 31 March 2022	<b>14,758</b>	<b>2,481</b>	<b>17,239</b>

**Notes to the financial statements for the year ended 31 March 2024**

**8 Financial instruments**

As the cash requirements of The Northern Ireland Council for Integrated Education largely are met through, Grant-in-Aid provided by DE, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the NDPB's expected purchase and usage requirements and the NDPB is therefore exposed to little credit, liquidity, or market risk.

**9 Trade and other receivables**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Trade receivables	1,276	7,184
Prepayments and accrued income	3,800	53,046
	<b>5,076</b>	<b>60,230</b>

The fair values of trade and other receivables are not materially different from the carrying values.

All of the charity's financial assets are classified as loans and receivables. The company has no assets that may be classified as held at fair value through profit and loss, derivatives used for hedging or available-for-sale.

**10 Cash and cash equivalents**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Balance at 1 April	123,649	70,781
Net change in cash and cash equivalents	55,230	52,868
Balance at 31 March	<b>178,879</b>	<b>123,649</b>

The following balances at 31 March were held at:

Commercial banks and cash in hand	178,879	123,649
-----------------------------------	---------	---------

**11 Trade and other payables**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Trade payables	39,219	25,054
Accruals and deferred income	11,696	7,366
	<b>50,915</b>	<b>32,420</b>

The fair value of trade and other payables are not materially different from their carrying value as the impact of discounting is not significant. There is no difference between the amounts shown above and the total contractual undiscounted cash flows of trade and other payables.

**Notes to the financial statements for the year ended 31 March 2024**

**12 Pension commitments**

The net pension ‘liability’ shown below does not represent a shortfall, which requires short-term cash funding. The amount shown below is calculated to comply with the new Financial Reporting Standard, the specific requirements of which differ from the basis on which pension liabilities are actuarially calculated for the ongoing funding of the scheme. The Financial Reporting Standard requires:

- (i) actuarial deficiencies to be recognised immediately as a “liability” in the financial statements rather than being spread forward over employees’ remaining service lives;
- (ii) the actuary, in valuing the scheme’s liabilities, is required to use a bond yield as the discount rate for valuing future liabilities, rather than a rate that reflects the expected return on the scheme’s particular asset portfolio, with the result of an apparent increase in the present value of future longer-term liabilities.

IAS 19 figures in relation to employees and ex-employees who are members of the NILGOSC pension scheme.

	<b>2024</b>	2023
Rate of increase in salaries	<b>4.1%</b>	4.2%
Rate of increase in pensions in payment	<b>2.6%</b>	2.7%
Discount rate	<b>4.8%</b>	4.7%
Inflation assumption	<b>2.6%</b>	2.7%
Pension accounts revaluation rate	<b>2.6%</b>	2.7%

The mortality assumptions used were as follows:

	<b>2024</b>	2023
	<b>Years</b>	Years
Average expected future life at age 65 for:		
Male currently aged 65	<b>21.7</b>	22.2
Female currently aged 65	<b>24.6</b>	25.0
Male currently aged 45	<b>22.7</b>	23.2
Female currently aged 45	<b>25.6</b>	26.0



**Notes to the financial statements for the year ended 31 March 2024**

**Pension commitments (continued)**

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

<b>Asset Allocation</b>	<b>Quoted %</b>	<b>Unquoted %</b>	<b>Total %</b>	<b>Value at 31 Mar 2024 £</b>	<b>Value at 31 Mar 2023 £</b>
Equities	39.6%	0.1%	39.7%	1,214,820	1,098,400
Property	0%	9.3%	9.3%	284,580	307,552
Government Bonds	15.0%	0.0%	15.0%	459,000	565,676
Corporate Bonds	4.6%	0.0%	4.6%	140,760	82,380
Multi Asset Credit	13.0%	0.0%	13.0%	397,800	365,218
Cash	12.4%	0.0%	12.4%	379,440	178,490
Other	.2%	5.8%	6.0%	183,600	148,284
<b>Total market value of assets</b>	<b>84.8%</b>	<b>15.2%</b>	<b>100.0%</b>	<b>3,060,000</b>	<b>2,746,000</b>
<b>Present value of scheme liabilities</b>				<b>2,773,000</b>	<b>2,715,000</b>
<b>Unrecognised Surplus/Deficit in scheme</b>				<b>(287,000)</b>	<b>(31,000)</b>
<b>Net asset (liability) recognised on Statement of Financial Position</b>				<b>-</b>	<b>-</b>

**Reconciliation of present value of scheme liabilities**

	<b>2024 £</b>	<b>2023 £</b>
At 1 April	<b>2,715,000</b>	3,405,000
Current service cost	<b>103,000</b>	161,000
Past service cost	-	-
Member contributions	<b>33,000</b>	26,000
Interest cost	<b>126,000</b>	95,000
Re-measurement on scheme liabilities	<b>(106,000)</b>	(886,000)
Benefits paid	<b>(98,000)</b>	(86,000)
<b>At 31 March</b>	<b>2,773,000</b>	2,715,000

**Notes to the financial statements for the year ended 31 March 2024**

**Pension commitments (continued)**

**Reconciliation of fair value of scheme assets**

	<b>2024</b>	2023
	<b>£</b>	£
At 1 April	<b>2,746,000</b>	2,750,000
Expected return	<b>130,000</b>	77,000
Re-measurement on scheme assets	<b>157,000</b>	(95,000)
Employer contributions	<b>92,000</b>	74,000
Member contributions	<b>33,000</b>	26,000
Benefits paid	<b>(98,000)</b>	(86,000)
<b>At 31 March</b>	<b>3,060,000</b>	2,746,000

Scheme assets do not include any of The Northern Ireland Council for Integrated Education's own financial instruments, or any property occupied by The Northern Ireland Council for Integrated Education.

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the balance sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

**Analysis of amount charged to statement of financial activities:**

	<b>2024</b>	2023
	<b>£</b>	£
Current service cost	<b>103,000</b>	161,000
Past service cost	-	-
Expected return	<b>(130,000)</b>	(77,000)
Interest cost	<b>126,000</b>	95,000
Re-measurement on defined benefit pension scheme	<b>(8,000)</b>	(791,000)
Adjustment in respect of paragraph 64	<b>287,000</b>	31,000
<b>Total operating charge/(credit)</b>	<b>378,000</b>	(581,000)

The total service cost of £103,000 (2023: £161,000) is included within staff costs. The total contributions expected to be made by the scheme by NICIE in the year to 31<sup>st</sup> March 2024 are £125,000 (2023: £99,000)

**Sensitivity analysis**

IAS19R requires the disclosure of the sensitivity of the results to the methods and assumptions used.

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below.

Notes to the financial statements for the year ended 31 March 2024

Pension commitments (continued)

Changes in assumptions at year ended 31 March 2023	Approximate % increase to employer liability	Approximate monetary amount (£'000)
0.1% decrease in Real Discount Rate	1.7%	46
1 year decrease in member life expectancy	2.7%	73
0.1% increase in the Salary Increase Rate	0.1%	3
0.1% increase in the Pension Increase Rate	1.6%	43

**Employer Contribution Rates**

The liabilities show the underlying commitment that NICIE has in the long term to pay retirement benefits. The total pension liability is £2,773,000 (2023 - £2,175,000) and results in an unrecognised asset of £287,000 (2023: £31,000). As per the scheme actuary the net asset/(liability) to be recorded on the Statement of Financial Position is £0 (2023 £0).

For 2023/24, employers participating in the scheme contributed at the rate of 19% (2023 –19%).

**Scheme Gains and Losses**

Actuarial gains and losses represent the extent to which actual outcomes have differed from the assumptions, which were used in calculating IAS 19 figures.

For assets, the gain/loss is normally the difference between the actual and expected return on assets, and for liabilities, the gain/loss normally arises from the change in financial assumptions. These actuarial gains/losses are shown in the table below as experience gains and losses.

**Amounts for current and previous four years:**

	2024	2023 £	2022 £	2021 £	2020 £
<b>Scheme liabilities</b>	<b>2,773,000</b>	<b>2,715,000</b>	3,405,000	3,394,000	2,719,000
<b>Scheme assets</b>	<b>3,060,000</b>	<b>2,746,000</b>	2,750,000	2,502,000	2,011,000
<b>Surplus/(Deficit) in scheme</b>	<b>287,000</b>	<b>31,000</b>	(655,000)	(892,000)	(708,000)
<b>Experience adjustments on scheme assets</b>					
Amount (£)	157,000	(95,000)	137,000	398,000	(162,000)
<b>Experience adjustments on scheme liabilities</b>					
Amount (£)	106,000	886,000	251,000	(488,000)	330,000

**Notes to the financial statements for the year ended 31 March 2024**

**13 Members liability**

The liability of each member is limited to £10.

**14 Reserves – restricted funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
At 1 April	<b>161,298</b>	(592,932)
Net outgoing (losses)/resources before recognised losses	<b>(19,764)</b>	(5,770)
Actuarial re-measurement on defined benefit pension scheme		760,000
At 31 March	<b>141,534</b>	161,298

At the year end there is no asset/liability to be recognised in respect of the NILGOSC pension fund.

**15 Analysis of net assets between funds**

	<b>Restricted fund</b>	<b>2024 Total funds</b>	<b>2023 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	8,494	8,494	9,839
Current Assets	183,955	183,955	183,879
Current liabilities	(50,915)	(50,915)	(32,420)
Pension commitments	0	0	0
<b>Net funds</b>	<b>141,534</b>		<b>161,298</b>

**16 Leases**

The Company leases various tangible assets under non-cancellable operating lease arrangements.

As described in the notes the operating leases held include either short term or low value assets and as such no right of use asset nor corresponding lease liability has been recognised.

The following amounts are recognised in the Statement of comprehensive net expenditure account:

**Notes to the financial statements for the year ended 31 March 2024**

**Leases (continued)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Expenses relating to short term leases	-	19,100
Expenses relating to low-value assets	<b>1,161</b>	1,866
<b>Total expenses related to leases</b>	<b>1,161</b>	<b>20,966</b>

The following amounts are recognised in the Statement of cash flows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash outflow for leases (IFRS16) – operating activity	<b>1,161</b>	<b>20,966</b>
<b>Total cash outflows</b>	<b>1,161</b>	<b>20,966</b>

**17 Contingent liabilities**

The company has a contingent liability to repay revenue grants received if certain conditions are not fulfilled.

**18 Capital commitments**

At 31 March 2024, the company has **no** capital commitments (2023 £16,459 towards legal and all related moving costs to new accommodation James House).

**19 Losses and special payments**

At 31 March 2024, the company had **no** losses and special payments (2023: none).

**20 Related party transactions**

NICIE is a Non-Departmental Public Body (NDPB) sponsored by DE. DE is regarded as a related party. During the year, NICIE has had various transactions with the DE and with other entities for which DE is regarded as the parent Department.

None of the board members, members of the key management staff or other related parties have undertaken any material transactions with NICIE during the year (2023: none). As per the **Notes to the financial statements for the year ended 31 March 2024**

register of interests maintained by NICIE, there were no conflicts of interest during the year (2023: none).

**21 Ultimate controlling party**

There is no ultimate controlling party.