



An Chomhairle Náisiúnta Curaclaim agus Measúnachta  
National Council for Curriculum and Assessment

**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2017**

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## GENERAL INFORMATION

**Council Address:** 35 Fitzwilliam Square  
Dublin 2 D02 KH36

**Senior professional staff:** Mr John Hammond, Chief Executive (Acting Chief Executive to 30 October 2017)  
Ms Arlene Forster, Deputy Chief Executive  
Ms Majella O'Shea, Acting Deputy Chief Executive (to 31 July 2017)  
Mr John Halbert, Acting Deputy Chief Executive (from 1 August 2017)

**Directors**  
**Curriculum and Assessment:** Mr Norman Emerson  
Mr Patrick Sullivan  
Mr Barry Slattery  
Dr Jacqueline Fallon (from 24 April 2017)

**Assistant Principal:** Mr Paul Brady

### Members of the Council:

Chairperson	Ms Brigid McManus
Deputy Chairperson	Mr Declan Kelleher
Deputy Chairperson	Dr Michael Redmond
Association of Community and Comprehensive Schools	Ms Áine O Sullivan
Association of Secondary Teachers, Ireland	Máire Ní Chiarba, Uasal
Association of Secondary Teachers, Ireland	Mr Philip Irwin
Catholic Primary Schools Management Association	Ms Maria Spring
Church of Ireland Board of Education	Ms Rosemary Eager
Department of Education and Skills	Ms Suzanne Dillion
Education and Training Boards, Ireland	Mr David Leahy
Foras na Gaeilge	Prof Pádraig Ó Duibhir
Irish Business and Employers Confederation	Dr Kevin Marshall
Irish Congress of Trade Unions	Dr Rose Malone
Irish Federation of University Teachers	Mr Michael Delargey
Irish National Teachers' Organisation	Dr Deirbhile Nic Craith
Irish National Teachers' Organisation	Ms Emma Dineen
Joint Managerial Body for School Management in Voluntary Secondary Schools	Ms Marie-Thérèse Kilmartin
National Association of Boards of Management in Special Education	Ms Patricia Harrington
National Parents Council Post-Primary	Mr Don Myers
National Parents Council Primary	Ms Áine Lynch
Nominee of the Minister for Children and Youth Affairs	Ms Avril McMonagle
Nominee of the Minister for Education and Skills	Mr Clive Byrne
State Examinations Commission	Brid Uí Riordáin, Uasal (to 1 February 2017)
State Examinations Commission	Dr Tim Desmond (from 1 February 2017)
Teachers' Union of Ireland	Ms Joanne Irwin
Teachers' Union of Ireland	Mr David Duffy

**Bank:** Bank of Ireland  
50-55 Baggot Street Lower  
Dublin 2 D02 Y754

**Accountants:** Mazars  
Block 3, Harcourt Centre  
Harcourt Road  
Dublin 2  
D02 A339

**Web Site:** [www.ncca.ie](http://www.ncca.ie)

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

The National Council for Curriculum and Assessment (NCCA) was established under the Education Act 1998. The functions of the Council are set out in Part VII of the Act. The Council is accountable to the Minister for Education and Skills and is responsible for ensuring good governance and performs this task by setting strategic goals and actions and taking strategic decisions on all key areas of work. The regular day-to-day management, control and direction of the NCCA are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Council and must ensure that all Council members have a clear understanding of the key activities and decisions related to Council and of any significant risks likely to arise. The CEO acts as a direct liaison between the Council and management of the NCCA.

### Council Responsibilities

The work and responsibilities of the Council are set out in the Education Act 1998 (Part VII) and its accompanying schedule. The matters specifically reserved for decision by Council are:

- approval of all curriculum and assessment specifications and curriculum frameworks
- approval of policy directions and strategies
- approval of strategic plans and annual plans of work
- approval of annual reports and financial statements
- approval of consultative documents
- approval of the award of contracts to the value of €50,000 or more
- approval of risk management policies
- approval of Standing Orders

Standing items considered by the Council include:

- declaration of interests
- reports from the CEO
- reports from sub-committees of Council.

Financial reports and management accounts are generated and considered by Council on a quarterly basis. The Plan of Work and the review of the performance of the plan of work is considered on an annual basis. Reserved matters are considered as and when they arise.

Part VII (46) of the Education Act, 1998 requires the Council to keep, in such form as may be approved by the Minister for Education and Skills, with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.



# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

In preparing these financial statements, the NCCA is required to:

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

The Council is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Part VII (46) of the Education Act, 1998. The maintenance and integrity of the corporate and financial information on the NCCA's website is the responsibility of the Council. The Council ensures that internal audit is provided for and overseen by the audit and risk committee. Internal Audit operates independently of the Executive in terms of its audit work and has rights of access to the Chief Executive and the Audit and Risk Committee. It operates within the budget agreed with the Audit and Risk Committee, which in turn forms part of the budget of the NCCA. The Audit and Risk Committee sets the budget, having regard to the scale and resources of the NCCA.

The Council is responsible for approving the annual plan and budget. An evaluation of the performance of the NCCA by reference to the annual plan and budget has been undertaken.

The Council is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Council has considered the financial statements for 2017 and notes that they have been prepared in accordance with the required financial policies set out above. They give assurance of appropriate financial management and internal control in the NCCA. The Council considers that the financial statements of the NCCA give a fair and true view of the financial performance and the financial position of the NCCA at 31 December 2017.

### **Council Structure**

The Council consists of a Chairperson, two Deputy Chairpersons and 22 ordinary members, all of whom are appointed by the Minister for Education and Skills on the basis of nominations received from teachers' unions, management bodies, parents and industry and other organisations. The members of the current Council were appointed for a period of three years, six months and they usually meet seven times per annum (eight meetings in 2017). The table below details the appointment period for current members:

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

### Members of Council 2017

Name	Nominating Organisation (where applicable)	Date Appointed
Ms Brigid McManus Chairperson		2 July 2015
Mr Declan Kelleher Vice Chairperson	Irish National Teachers' Organisation	2 July 2015
Dr Michael Redmond Vice Chairperson	Joint Managerial Body	2 July 2015
Ms Áine O Sullivan	Association of Community and Comprehensive Schools	2 July 2015
Mr Philip Irwin	Association of Secondary Teachers, Ireland	2 July 2015
Máire Ní Chiarba. Uas.	Association of Secondary Teachers, Ireland	2 July 2015
Ms Maria Spring	Catholic Primary Schools Management Association	2 July 2015
Ms Rosemary Eager	Church of Ireland Board of Education	2 July 2015
Ms Suzanne Dillon	Department of Education and Skills	21 September 2016
Mr David Leahy	Education and Training Boards, Ireland	2 July 2015
Dr Pádraig Ó Duibhir	Foras na Gaeilge	2 July 2015
Dr Kevin Marshall	Irish Business and Employers Confederation	2 July 2015
Dr Rose Malone	Irish Congress of Trade Unions	2 July 2015
Mr Michael Delargey	Irish Federation of University Teachers	2 July 2015
Dr Deirbhile Nic Craith	Irish National Teachers' Organisation	2 July 2015
Ms Emma Dineen	Irish National Teachers' Organisation	2 July 2015
Ms Marie-Thérèse Kilmartin	Joint Managerial Body – Ordinary member	2 July 2015
Ms Patricia Harrington	National Association of Boards of Management in Special Education	21 September 2016
Ms Áine Lynch	National Parents Council, Primary	2 July 2015
Mr Don Myers	National Parents Council, Post-Primary	2 July 2015
Mr Clive Byrne	Nominee of the Minister for Education and Skills	2 July 2015
Ms Avril McMonagle	Nominee of the Minister for Children and Youth Affairs	2 July 2015
Dr Tim Desmond	State Examinations Commission	9 February 2017
Mr David Duffy	Teachers' Union of Ireland	2 July 2015
Ms Joanne Irwin	Teachers' Union of Ireland	2 July 2015

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

The Council has established two committees, the Audit and Risk Committee and the Governance Committee. The responsibilities delegated to these sub-committees by Council are set out in their Terms of Reference.

### Audit and Risk Committee

The Audit and Risk Committee (ARC) comprises four Council members and one independent member, with financial and audit expertise, who is the Chair. The role of the Audit and Risk Committee (ARC) is to support Council in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. The Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to Council after each meeting, and formally in writing annually.

The members of the Audit and Risk Committee are: Etain Doyle, Chairperson, Áine Lynch, Don Myers, Maria Spring and David Leahy.

There were five meetings of the ARC in 2017.

### Governance Committee

The Governance Committee comprises three Council members. The role of the Governance Committee is to support Council in meeting legal and statutory requirements, as well as adopting good practice in governance. The members of this committee are: Deirbhile Nic Craith (Chairperson), Michael Redmond and Michael Delargey.

The Governance Committee met on three occasions in 2017.

### Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2017 is set out below including the expenses received by each member. Council and Committee members do not receive fees for their involvement in the Council:

Name	No. of Council Meetings (7 ordinary meetings and 1 special meeting in 2017)	No. of Audit and Risk Committee Meetings (5)	No. of Governance Committee meetings (3)	Expenses (no fees paid to Council members) <sup>1</sup>
Brigid McManus	8			
Declan Kelleher	7			€2,995
Michael Redmond	7		3	
Áine O Sullivan	5			

<sup>1</sup> The expenses indicated do not solely relate to attendance at Council meetings. Council members also participate in other structures of Council such as the overarching Boards for Early Childhood and Primary, Junior Cycle and Senior Cycle. They may also participate on NCCA Interview Boards for new staff. Expenses refer to the totality of these involvements.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Name	No. of Council Meetings (7 ordinary meetings and 1 special meeting in 2017)	No. of Audit and Risk Committee Meetings (5)	No. of Governance Committee meetings (3)	Expenses (no fees paid to Council members) <sup>2</sup>
Philip Irwin	7			
Máire Ní Chiarba	4			€2,320
Maria Spring	5	3		
Rosemary Eager	5			€237
Suzanne Dillon	8			
David Leahy	5	3		€1,582
Pádraig Ó Duibhir	7			
Kevin Marshall	4			
Rose Malone	5			
Michael Delargey	1		2	€439
Deirbhile Nic Craith	8		3	
Emma Dineen	6			
Marie-Thérèse Kilmartin	7			
Patricia Harrington	7			€1,925
Áine Lynch	6	4		
Don Myers	7	3		€5,018
Clive Byrne	8			
Avril McMonagle	1			
Tim Desmond	6			
David Duffy	8			
Joanne Irwin	5			
Etain Doyle (Chair ARC)		5		
Total				€14,516

### Key Personnel Changes

Dr. Tim Desmond joined Council as representative of the State Examinations Commission (SEC) for the meeting on 9th February, 2017.

Changes to the Executive included the appointment of a CEO, John Hammond on 31st October 2017 and a Director (Curriculum and Assessment), Jacqueline Fallon on 24th April, 2017. Majella O'Shea, an Acting Deputy Chief Executive, retired on 28th July, 2017. John Halbert was appointed Acting Deputy CEO on 1 August 2017. Other changes in seconded/contracted staff included the addition of eight Education Officers and one temporary Clerical Officer and the departure of five Education Officers.

<sup>2</sup> The expenses indicated do not solely relate to attendance at Council meetings. Council members also participate in other structures of Council such as the overarching Boards for Early Childhood and Primary, Junior Cycle and Senior Cycle. They may also participate on NCCA Interview Boards for new staff. Expenses refer to the totality of these involvements.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

### **Disclosures Required by Code of Practice for the Governance of State Bodies (2016)**

The Council is responsible for ensuring that the NCCA has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code.

#### ***Employee Short-Term Benefits Breakdown***

Employees' short-term benefits in excess of €60,000 (in the case of NCCA, this refers to salary figures only) are set out in Note 4 to the financial statements.

### **Statement of Compliance with the Code of Practice for the Governance of State Bodies**

Council has made substantial progress during 2017 and 2018 in reviewing its various policies and practices in the context of the new and revised requirements in the Code of Practice for the Governance of State Bodies and has put revised or new policies and procedures in place in priority areas to comply with the Code. Work will continue on aspects of the Code of Practice with the continued development, review and renewal of policies over the coming period. Work is underway but not complete on IT and Cyber security controls and on bedding down new and expanded policies and processes for internal control. A Memorandum of Understanding is in place between the Department of Education and Skills and the NCCA covering governance, operational, funding and reporting relationships. A new Performance Delivery Agreement, replacing the existing Memorandum of Understanding, is under discussion with the Department. In relation to the Code's provision of a two-term limitation for Council members, it is not a requirement in the statute applying to the NCCA and it has not been the policy of the Department to apply this to NCCA given its work and specific composition.

Council is completing a self-assessment of its effectiveness, including a survey facilitated by an independent organisation. Council has also commenced a wider review of the appropriate structures for developing curriculum and assessment advice in light of international experience, and a review of the revised NCCA structures introduced in 2012.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

### *Consultancy Costs*

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions in 2017.

	2017	2016
	€	€
<b>Professional Fees and consultancy:</b>		
Accountancy and other professional fees	43,897	42,250
Audit fee	13,500	13,500
Consultancy (Including commissioned research for curriculum and assessment development work)	<u>116,794</u>	<u>209,056</u>
<b>Total</b>	<u>174,191</u>	<u>264,806</u>

### *Legal Costs and Settlements*

In 2017, NCCA did not incur any legal costs or settlements under the terms set out in the Code of Practice for the Governance of State Bodies. There were no legal fees for general advice incurred.

### *Travel and Subsistence Expenditure*

The Council progresses its work through a range of Boards and Development Groups drawn from the organisations represented on the Council and other agencies as appropriate. In 2017, the Council convened 98 meetings of these groups (2016: 73). Travel and subsistence expenditure by staff/Council members and Boards and Development Groups is categorised as follows:

	2017	2016
	€	€
<b>Domestic</b>		
Council	14,516	11,925
Employees	13,631	24,088
Boards and Development Groups	203,429	142,487
<b>International</b>		
Council	-	-
Employees	<u>19,411</u>	<u>20,243</u>
Boards and Development Groups	-	-
<b>Total</b>	<u>250,987</u>	<u>198,743</u>

### *Hospitality Expenditure*

The Income and Expenditure Account includes the following hospitality expenditure. Hospitality costs are classified as Internal (staff events, retirements etc.) and External (visiting conference speakers, meetings with equivalent international agencies etc.):

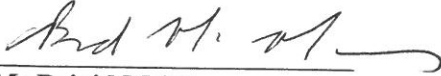
	2017	2016
	€	€
Internal	1,700	800
External	<u>5,300</u>	<u>1,500</u>
<b>Total</b>	<u>7,000</u>	<u>2,300</u>

**On behalf of the Council**



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**Mr John Hammond**  
**Chief Executive**



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**Ms Brigid McManus**  
**Chairperson**

**Date: 21 December 2018**



# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## STATEMENT ON INTERNAL CONTROL

### Scope of Responsibility

On behalf of the National Council for Curriculum and Assessment (NCCA) I acknowledge the Council's responsibility for ensuring that an effective system of internal financial control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

### Purpose of the System of Internal Control

The system of internal control is designed, embedded and implemented to assist in managing the work of the organisation and its corporate governance to an appropriate standard. It is also designed to manage risk to a tolerable level but cannot fully eliminate it. In other words, the system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way and corrected/ managed.

The Council undertakes its work by setting strategic goals and actions and taking strategic decisions on all key areas of work. The regular day-to-day management, control and direction of the NCCA are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team follow the broad strategic direction set by the Council and ensure that all Council members have a clear understanding of the key activities and decisions related to Council and of any significant risks likely to arise. The CEO acts as a direct liaison between the Council and management of the NCCA. The management team, in turn, work with a team of Directors (Curriculum and Assessment) and sectoral teams of Education Officers to implement the Strategic Plan and the annual Plan of Work of Council, working within the controls set to manage the work of the organisation and assure the quality of the Council's work.

The NCCA advises the Minister for Education and Skills on the curriculum and assessment for early childhood education, primary and post-primary schools and the assessment procedures used in schools and examinations on subjects which are part of the curriculum. This advice is developed through Research, Deliberation, Consultation and Networks. There are quality control systems in place for the development of this advice:

- Research evidence, good practice and international experience informs this advice,
- The advice is based on discussions and deliberations by Council and its Boards and Development Groups,
- The advice is shaped by feedback from consultations with the public, schools, and early childhood settings, education interests and others,
- Networks of schools and early childhood settings provide feedback and ideas and approaches under development and provide practical examples.

All of these contribute to ensuring there are effective controls in place in relation to the quality of the advice on curriculum and assessment that is at the core of the Council's work.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## STATEMENT ON INTERNAL CONTROL

The NCCA has policies and procedures in place and disseminated to staff. These include policies on finance, HR, procurement and risk management. A system of Performance Management Development, linked to line management arrangements, is in place for staff which includes provision for continuous professional development.

The NCCA is funded by the Department of Education and Skills. The Council is responsible for approving the annual plan and budget, and funds are allocated and spent in accordance with the priorities of the Council. The Council's financial statements are prepared by the accountancy firm Mazars and are subject to external audit by the Comptroller and Auditor General. The Council undertakes an effectiveness review on a regular basis.

The Council aims to achieve value for money in its purchases and to ensure probity in its procurement planning and procedures, which operate in accordance with government procurement policy.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in NCCA for the year ended 31 December 2017 and up to the date of approval of the financial statements, with the exception of any items noted below.

### **Internal Control and Risk**

NCCA has an Audit and Risk Committee (ARC) comprising four Council members and one independent member, with financial and audit expertise, who is the Chair. The ARC met five times in 2017.

The NCCA has also established an internal audit function which conducts a programme of work agreed with the ARC. The work on internal audit is outsourced and conducted by Crowleys DFK, who conducted a review of internal controls in 2017 and reported to the ARC.

The *Review of the System of Internal Control* by Crowley's DFK drew attention to many positive features of NCCA's internal control environment. It found the management responses to the Internal Control Questionnaire quite comprehensive. It noted that it was clear from the level of detail in the responses received during the internal audit that internal controls are considered on an ongoing basis at the NCCA; and that accountability and oversight have been assigned and established. Their assessment indicated "an overall positive result and that reasonable assurance can be placed on the sufficiency and operation of internal controls to effectively mitigate and/or manage key inherent risks".

In general, the review found no material exceptions to the operation of the controls tested; the results of the sample testing undertaken confirmed their accuracy. The review did note opportunities for improvement in controls across a couple of areas. In this context, the review did not identify any weaknesses classified as 'high' level but did identify some weaknesses at 'medium' and 'low' level relating to, for example, payments for T&S and some aspects of risk management. The recommendations of the review in this context are currently being addressed and the matters involved will be resolved in 2018.

NCCA will be resolving any issues identified by the C&AG and ensuring they do not re-occur. Oversight of the follow-up on internal and external audit items will be carried out by the Audit and Risk Committee which will keep progress to resolution under review.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## STATEMENT ON INTERNAL CONTROL

The resourcing of internal audit is likely to be increased in the coming years, as needed, in light of the growth in the activity and overall size of the organisation. The ARC is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently.

The ARC has developed a risk management policy which includes a risk appetite statement, the risk management processes in place, and details the roles and responsibilities of staff in relation to risk. This updated risk management policy and process was under development on foot of a review and brought into operation partly in 2017, and in early 2018. In the risk management policy and process responsibilities are shared across all staff, including the Risk Co-ordinator, the Senior Management Team, the Director Team, the Corporate Services Team and Education Officers. The policy has been issued to all staff who are expected to work within the NCCA's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

The *Review of the System of Internal Control* for 2017, conducted by Crowleys DFK, identified the need to perform an external review of the effectiveness of the Council's risk management framework. In the latter context, the Audit and Risk Committee will be asked to include an external review of the effectiveness of the Council's risk management framework as part of its Audit Plan for late 2018.

### **Risk and Control Framework**

NCCA has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the nature of the risks and the key risks facing the NCCA and these have been identified, evaluated and graded according to their significance. The register is reviewed and risk management monitored by management and the ARC at each meeting and on a quarterly basis at minimum. Risk management also features on the agenda of Council meetings. The outcomes of review are used to plan and allocate resources to ensure risks are managed to an acceptable level. A process for regular updating of the register has yet to be completed.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget, set out in the NCCA's annual Plan of Work, which is kept under review by senior management,
- there are systems in place and under development aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets and specific responsibilities are currently being assigned,
- control procedures over grant funding to outside agencies, through the use of Service Level Agreements, ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## STATEMENT ON INTERNAL CONTROL

### Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Council, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels among sectoral teams, specific project teams and the corporate services team where responsibility for financial management has been assigned,
- there are regular reviews at meetings of the management team of periodic and annual performance and financial reports which indicate performance against budgets/forecasts and,
- senior management oversees the implementation of recommendations arising from the reports of the internal and external auditors.

### Procurement

I confirm that the NCCA has procedures in place to ensure compliance with current procurement rules and guidelines. A Procurement Plan was not in place for 2017 but is currently under development.

Procurement guidelines allow for non-competitive procurement in justifiably exceptional circumstances. During 2017 there were 3 instances of non-competitive procurement as follows:

- Expenditure of €73,000 was incurred in relation to a translation management system which needed to be put in place as a matter of urgency to meet pressing translation requirements on an effective efficient and linguistically competent basis.
- Expenditure of €53,850 was incurred in relation to work on the NCCA website. The original contract had been tendered and was rolled over due to the need to maintain propriety software, the functionality of that software and associated services to avoid educational materials not being available to schools.
- Expenditure of €27,000 was incurred in relation to a cleaning contract that was rolled over.

The Council is now taking steps to conduct tendering processes in relation to the above contracts.

### Review of Effectiveness

I confirm that the NCCA has procedures to monitor the effectiveness of its risk management and control procedures. NCCA's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversee their work, and the senior management team within the NCCA, which is responsible for the development and maintenance of the internal financial control framework. The ARC reported the results of its review to the council for consideration.

I confirm that the Audit and Risk Committee conducted an annual review of the effectiveness of the internal controls for 2017. The ARC reported the results of its review to the Council for consideration.



**Brigid McManus**  
**Chairperson**  
**NCCA**

**Date: 21 December 2018**





## Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

### National Council for Curriculum and Assessment

#### Opinion on financial statements

I have audited the financial statements of the National Council for Curriculum and Assessment for the year ending 31 December 2017 as required under the provisions of section 46 of the Education Act 1998. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position
- the statement of cash flows and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the National Council for Curriculum and Assessment at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

#### Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the National Council for Curriculum and Assessment and have fulfilled my other ethical responsibilities in accordance with the standards.

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

#### Report on information other than the financial statements, and on other matters

The National Council for Curriculum and Assessment has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Council members' report and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Seamus McCarthy**  
Comptroller and Auditor General

24 December 2018

## Appendix to the report

### Responsibilities of Council members

The governance statement and Council members' report sets out the Council members' responsibilities. The Board members are responsible for

- the preparation of financial statements in the form prescribed under section 46 of the Education Act 1998
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 46 of the Education Act 1998 to audit the financial statements of the National Council for Curriculum and Assessment and to report thereon to the Houses of the Oireachtas.

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

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast

significant doubt on the National Council for Curriculum and Assessment's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the National Council for Curriculum and Assessment to cease to continue as a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.



# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	2017 €	2016 €
<b>Income</b>			
Department of Education and Skills grants and other income	3	5,436,980	4,814,947
Transfer to Capital Account	10	(32,899)	(31,394)
		<u>5,404,081</u>	<u>4,783,553</u>
<b>Expenditure</b>			
Staff Costs	4	3,498,389	3,164,382
Administration and Projects Costs	5	<u>1,748,359</u>	<u>1,565,017</u>
		<u>5,246,748</u>	<u>4,729,399</u>
<b>Surplus for the year</b>		157,333	54,154
<b>Retained revenue reserves at 1 January</b>		(16,058)	(70,212)
<b>Retained revenue reserves at 31 December</b>		<u>141,275</u>	<u>(16,058)</u>

The Statement of Income and Expenditure and Revenue reserves includes all gains and losses recognised in the year.

The Statement of Cash Flows and notes 1 to 14 form part of these Financial Statements.

**On behalf of the Council**



**Mr John Hammond**  
Chief Executive



**Ms Brigid McManus**  
Chairperson

**Date: 21 December 2018**

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017

	Notes	2017 €	2016 €
Property, Plant and Equipment	7	<u>119,063</u>	<u>86,164</u>
<b>CURRENT ASSETS</b>			
Cash and Cash equivalents		406,145	113,157
Receivables and Prepayments	8	<u>114,311</u>	<u>38,870</u>
		520,456	152,027
<b>CURRENT LIABILITIES</b>			
Payables and Accruals	9	<u>(379,181)</u>	<u>(168,085)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>141,275</u>	<u>(16,058)</u>
<b>NET ASSETS</b>		<u><b>260,338</b></u>	<u><b>70,106</b></u>
<b>REPRESENTED BY:</b>			
Capital Account	10	119,063	86,164
Retained revenue reserves		<u>141,275</u>	<u>(16,058)</u>
		<u><b>260,338</b></u>	<u><b>70,106</b></u>

The Statement of Cash Flows and notes 1 to 14 form part of these Financial Statements.

**On behalf of the Council**



**Mr John Hammond**  
Chief Executive



**Ms Brigid McManus**  
Chairperson

**Date: 21 December 2018**

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2017

<b>Reconciliation of operating surplus / (deficit) to net cash inflow from operating activities</b>	<b>Notes</b>	<b>2017 €</b>	<b>2016 €</b>
Operating surplus/(deficit) for the year		157,333	54,154
Depreciation	7	43,227	50,630
Loss on disposal of assets	7	1,921	-
Transfer to/(from) Capital Account	10	32,899	31,394
(Increase)/decrease in receivables	8	(75,441)	28,775
Increase/(decrease) in payables	9	<u>211,096</u>	<u>(34,569)</u>
 Net cash inflow from operating activities		 371,035	 130,384
 <b>Cashflow from investing activities</b>			
Payments to acquire Property, Plant and Equipment	7	<u>(78,047)</u>	<u>(82,024)</u>
 <b>Increase in cash and cash equivalents</b>		 <u>292,988</u>	 <u>48,360</u>
 Cash and cash equivalents at 1 January		 113,157	 64,797
Cash and cash equivalents at 31 December		<u>406,145</u>	<u>113,157</u>
 <b>Increase in cash and cash equivalents</b>		 <u>292,988</u>	 <u>48,360</u>

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 1. BACKGROUND

The National Council for Curriculum and Assessment was established on 12 July 2001 under Section 39 of the Education Act, 1998. The brief of the Council as outlined in the Education Act, is to advise the Minister for Education and Skills on matters relating to the curriculum for early childhood education, primary and post-primary schools and the assessment procedures employed in schools and examinations on subjects which are part of the curriculum.

The Council is representative structure, the membership of which is determined by the Minister for Education and Skills. The 25-member Council comprises nominees of the partners in education, industry and trade union interests, parents' organisations and one nominee each of the Minister for Education and Skills and the Minister for Children and Youth Affairs. The Minister appoints the Chairperson.

### 2. ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 2.1 Basis of Preparation

The financial statements have been prepared in compliance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS102"). The financial statements have been prepared on the accruals basis of accounting in accordance with generally accepted accounting principles and under the historical cost convention.

The financial statements of the Council are presented in Euro ("€") which is also the functional currency of the Council.

The Council is of the opinion that there are no critical judgements that have a significant impact on the amounts recognised in the financial statements.

#### 2.2 Oireachtas Grants

Grants from the Department of Education and Skills are accounted for on a cash receipt basis.

State grants for capital expenditure (including grants for recurrent purposes utilised for the purchase of equipment and minor works) are transferred to the Capital Account in the year in which the expenditure is incurred and are credited to income over the estimated useful lives of the related assets.

Other Income shown in the financial statements represents the actual receipts in the period.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 2. ACCOUNTING POLICIES (*continued*)

#### 2.3 Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation.

Depreciation is provided on a straight-line basis at rates which are estimated to reduce the assets to realisable values by the end of their expected useful lives as follows:

Computer Equipment	33.33%
Office Equipment	20%
Office Furniture	10%

#### 2.4 Foreign Currencies

Transactions in currencies other than Euro are recorded at the rate ruling at the date of the transaction or at a contracted rate. Monetary assets and liabilities are translated into Euro at the reporting date rate or a contracted rate. Exchange differences are dealt with in the statement of income and expenditure and retained revenue reserves.

#### 2.5 Capital Account

The Capital Reserve represents the unamortised portion of income applied for capital purposes. Tangible assets are funded from current revenue. This funding is transferred to the capital account, which is amortised in line with depreciation of tangible assets. The net funding transferred to the capital account and related amortisation is recorded in the Statement of Income and Expenditure and Retained Revenue Reserves.

#### 2.6 Retirement Benefits

NCCA staff are normally recruited from the established civil service or by way of secondment. Their staff members are already members of a pension scheme and as such the council has no liability in this regard.

There are currently four NCCA staff members employed on short term contracts that are members of the Single Public Pensions Scheme in accordance with the Public Service Pension (single Scheme and Other Provisions) Act 2012. The Council makes the necessary deductions from salaries for staff who are part of the scheme.

Contributions are paid to the Department of Public Expenditure and Reform.

Benefits accruing to the Single Scheme members at 31 December 2017 are not considered material and have not been included on these financial statements.

#### 2.7 Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case the increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 2. ACCOUNTING POLICIES *(continued)*

#### 2.8 Employee benefits

Short-term benefits such as holiday pay are recognised as an expense in the year and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

3. INCOME	2017 €	2016 €
Department of Education and Skills (DES) grants	<u>5,203,761</u>	<u>4,684,061</u>
A11.1 Department of Education and Skills	<u>5,203,761</u>	<u>4,684,061</u>
Other Income		
EU Erasmus Grant	18,718	-
Deposit interest	9	18
Dept of Health	10,000	-
Leadership for Learning	-	10,000
Dept of Children and Youth Affairs	83,360	89,341
Kilkenny Education Centre	4,800	-
OECD	10,000	-
COGG refund for Shared Services	83,946	20,334
European Schoolnet CoLab Partnership (European Commission)	<u>22,386</u>	<u>11,193</u>
	<u>233,219</u>	<u>130,886</u>
Total Income	<u><b>5,436,980</b></u>	<u><b>4,814,947</b></u>
4. SALARY COSTS	2017 €	2016 €
The staff costs of the Council comprises:		
Salaries and wages	3,334,660	3,053,405
Travel and subsistence – Staff:	-	-
Travel and subsistence – Local	13,631	24,088
Travel and subsistence – Foreign	19,411	20,243
Staff development, health and safety expenses	<u>130,687</u>	<u>66,646</u>
	<u>3,498,389</u>	<u>3,164,382</u>
(a) Aggregate Employee Benefits	2017 €	2016 €
Staff short-term benefits	3,325,729	3,042,539
Termination benefits	-	-
Retirement benefit costs	-	-
Employer's contribution to social welfare	<u>8,931</u>	<u>10,866</u>
	<u><b>3,334,660</b></u>	<u><b>3,053,405</b></u>

Deductions of €5,865 (2016: €5,505: 2016) were made from the salaries of members of the Single Public Pensions Scheme in accordance with the Public Service Pension (single Scheme and Other Provisions) Act 2012.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 4. SALARY COSTS *(continued)*

The total number of WTE staff employed at year end was 39.75 (2016: 32.5).

€16,128 (2016: €16,392) was deducted from staff by way of pension related deduction and was paid over to the Department of Education and Skills. The pension related deduction in respect of staff on secondment is deducted by the staff members' parent employer.

The Council's employment control framework figure for 2017 was 37 (2016:37).

#### Range of total employee benefits

		2017	2016
		No.	No.
<i>Number of Employees</i>			
<b>From</b>	<b>To</b>		
€60,000	– €69,999	3	4
€70,000	– €79,999	15	5
€80,000	– €89,999	4	6
€90,000	– €99,999	1	4
€100,000	– €109,999	0	2
€110,000	– €119,999	1	1

#### (b) Staff Short-Term Benefits

	2017	2016
	€	€
Basic pay	3,325,729	3,042,539
Overtime	-	-
Allowances	-	-
	<u>3,325,729</u>	<u>3,042,539</u>

#### (c) Key Management Personnel

Key management personnel in the National Council for Curriculum and Assessment consists of the members of the Board, the Chief Executive Officer and the Deputy Chief Executive Officer. The total value of employee benefits for key management personnel is set out below:

	2017	2016
	€	€
Salary	300,676	238,765
Allowances	-	-
Termination benefit	-	-
Health insurance	-	-
	<u>300,676</u>	<u>238,765</u>

The Chief Executive and Deputy Chief Executives are members of an unfunded defined benefit public sector scheme and entitlements do not extend beyond standard entitlements in the public sector defined benefit superannuation scheme.



# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 4. SALARY COSTS *(continued)*

#### (d) Chief Executive Officer Salary and Benefits

The CEO remuneration package for the financial period was as follows:

	2017 €	2016 €
Basic pay	<u>116,429</u>	<u>122,767</u>

The Chief Executive Officer is a member of National Council for Curriculum and Assessments pension scheme and his entitlements in that regard do not extend beyond the terms of the model public service pension scheme. The value of retirement benefits earned in the period is not included above.

### 5. EXPENDITURE

	2017 €	2016 €
<b>Administration and Projects Costs</b>		
<i><b>Research:</b></i>		
Research fees	116,794	209,056
Reference books, documents and subscriptions	49,309	46,371
Consultation expenses	26,970	55,864
<i><b>Curriculum development &amp; promotion:</b></i>		
Publications and digital media	121,946	103,736
General advertising, design and photography	51,852	33,405
Conference expenses	93,345	38,480
School Networks	71,646	11,055
Room hire and catering, including hospitality	192,886	120,761
<i><b>Travel and subsistence:</b></i>		
Travel and subsistence - Council Members	14,516	11,925
Travel and subsistence - Boards and Development Groups	203,429	142,487
<i><b>Information Technology:</b></i>		
Information technology	228,745	264,015
<i><b>Office and related costs:</b></i>		
Rent rates, security and storage	241,915	217,329
Office equipment and repairs and maintenance	43,324	36,474
Telephone, postage, stationery	120,400	105,367
Light and heat	31,585	31,505
Cleaning	36,385	29,970
<i><b>Professional Fees:</b></i>		
Accountancy and other professional fees	43,897	42,251
Audit fee	13,500	13,500
<i><b>Other Expenses:</b></i>		
Bank charges	768	836
Depreciation	43,227	50,630
Loss on disposal	<u>1,920</u>	<u>-</u>
	<u>1,748,359</u>	<u>1,565,017</u>

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

5. EXPENDITURE <i>(continued)</i>	2017 €	2016 €
Breakdown of travel and subsistence - Council Members:		
Mr Michael Delargey	439	1,489
Ms Rosemary Eager	237	225
Ms Patricia Harrington	1,925	1,024
Mr Declan Kelleher	2,995	1,967
Mr David Leahy	1,582	2,038
Ms Avril McMonagle	-	1,430
Mr Don Myers	5,018	2,893
Ms Maire Ni Chiarba	2,320	-
Ms Aine O'Sullivan	-	330
Ms Maria Spring	-	<u>529</u>
	<u><b>14,516</b></u>	<u><b>11,925</b></u>

Grant payments of €57,000 made to schools and settings in 2017, (2016: nil).

€695 (2016: €2,526) was paid to the Executive in the year for the use of home broadband for official business. In 2017, Travel and subsistence - Boards and Development Groups includes no foreign travel (2016: €0).

Hospitality costs amounted to €7,000 in 2017. (2016: €2,296).

### 6. DIRECTORS' FEES AND SALARIES OF THE CHIEF EXECUTIVE AND DEPUTY CHIEF EXECUTIVES

Members of the Council act entirely in a voluntary capacity and no fees were paid to members of the Council in 2017.

The Chief Executive was appointed on 1st November 2017 having been Acting Chief Executive from 2nd August, 2016. His salary in 2017 was €116,429. His salary from 2nd August to 31 December 2016 was €44,343. No bonus payments were made. He recouped expenses of €2,669 (2016: €2,222).

In 2017 there were three incumbents in two posts of Deputy Chief Executive.

A Deputy Chief Executive was appointed on 1st March, 2016. Her salary in 2017 was €93,998. Her salary from 1st March to 31st December, 2016 was €77,123. No bonus payments were made. She recouped expenses of €1,428 in 2017 and €2,148 from 1st March to 31st December, 2016.

An Acting Deputy Chief Executive was appointed on 1st August, 2016 and resigned on 31st July, 2017. Her salary from 1 January to 31st July, 2017 was €54,517. Her salary from 1st August to 31st December, 2016 was €38,875. No bonus payments were made. She recouped expenses of €8,265 from 1st January to 31st July, 2017 and €2,020 from 1st August to 31st December, 2016.

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 6. DIRECTORS' FEES AND SALARIES OF THE CHIEF EXECUTIVE AND DEPUTY CHIEF EXECUTIVES *(continued)*

An Acting Deputy Chief Executive was appointed on 1st August, 2017. His salary from 1st August to 31st December, 2017 was €35,732. No bonus payments were made. He recouped expenses of €2,326 from 1st August to 31st December, 2017.

The Chief Executive and Deputy Chief Executives are members of an unfunded defined benefit public sector scheme and entitlements do not extend beyond standard entitlements in the public sector defined benefit superannuation scheme.

### 7. PROPERTY, PLANT AND EQUIPMENT

	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
<b>Cost</b>				
1 January 2017	97,509	93,758	520,631	711,898
Additions	-	2,466	75,581	78,047
Disposals	(69,746)	(84,206)	(374,731)	(528,683)
As at 31 December 2017	<u>27,763</u>	<u>12,018</u>	<u>221,481</u>	<u>261,262</u>
<b>Depreciation</b>				
1 January 2017	75,223	93,566	456,945	625,734
Charge for the period	3,054	297	39,876	43,227
Disposals	(67,922)	(84,206)	(374,634)	(526,762)
As at 31 December 2017	<u>10,355</u>	<u>9,657</u>	<u>122,187</u>	<u>142,199</u>
<b>Net book value</b>				
At 31 December 2017	<u>17,408</u>	<u>2,361</u>	<u>99,294</u>	<u>119,063</u>
At 31 December 2016	<u>22,286</u>	<u>192</u>	<u>63,686</u>	<u>86,164</u>

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 7. PROPERTY, PLANT AND EQUIPMENT *(continued)*

Prior Year	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
<b>Cost</b>				
1 January 2016	81,036	93,758	455,080	629,874
Additions	<u>16,473</u>	—	<u>65,551</u>	<u>82,024</u>
As at 31 December 2016	<u>97,509</u>	<u>93,758</u>	<u>520,631</u>	<u>711,898</u>
<b>Depreciation</b>				
1 January 2016	72,864	93,471	408,769	575,104
Charge for the period	<u>2,359</u>	<u>95</u>	<u>48,176</u>	<u>50,630</u>
As at 31 December 2016	<u>75,223</u>	<u>93,566</u>	<u>456,945</u>	<u>625,734</u>
<b>Net book value</b>				
At 31 December 2016	<u>22,286</u>	<u>192</u>	<u>63,686</u>	<u>86,164</u>
At 31 December 2015	<u>8,172</u>	<u>287</u>	<u>46,311</u>	<u>54,770</u>

### 8. RECEIVABLES AND PREPAYMENTS

	2017 €	2016 €
Trade Debtors	69,770	16,418
Prepayments	38,203	22,452
Paye/Prsi	3,550	-
PSWT	<u>2,788</u>	—
	<u>114,311</u>	<u>38,870</u>

### 9. PAYABLES AND ACCRUALS

	2017 €	2016 €
Trade creditors	52,543	303
PSWT	-	1,176
Other creditors	14,558	9,401
Accruals	<u>312,080</u>	<u>157,205</u>
	<u>379,181</u>	<u>168,085</u>

# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 10. CAPITAL ACCOUNT

	2017 €	2017 €	2016 €	2016 €
Balance at 1 January		86,164		54,770
Funds allocated to acquire fixed assets	78,047		82,024	
Amortisation in line with depreciation	(43,227)		(50,630)	
Loss on disposals	(1,921)	32,899	-	31,394
Balance at 31 December		<u>119,063</u>		<u>86,164</u>

### 11. COUNCIL MEMBERS' INTERESTS

The Council adopted procedures in accordance with guidelines issued by the Department of Finance in relation to the disclosure of interests by Council members and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Council's activities in which Council members had any beneficial interest.

### 12. RENTAL OBLIGATIONS

On 5th July 2013, the NCCA entered into a lease agreement to 27th April 2024, with the National Transport Authority in relation to office accommodation at 35 Fitzwilliam Square, Dublin 2. The annual rent is €80,000.

The Office of Public Works have also provided office accommodation for an advance party under the Government's Decentralisation Programme at James Fintan Lawlor Avenue, Portlaoise, Co. Laois, for which no rent was payable by NCCA. The OPW entered into a renewed 10-year lease on this accommodation on NCCA's behalf from 1st April, 2014 for an annual rent of €50,000 which is payable by the NCCA.

### 13. OPERATING LEASE COMMITMENTS

At 31 December 2017, the Council had outstanding commitments under operating leases that fall due as follows:

	2017 €	2016 €
<i>Expiry date:</i>		
Within 1 year	130,000	130,000
Between 2 and 5 years	520,000	520,000
After more than 5 years	169,167	299,167

### 14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Council on 6 December 2018.