



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

FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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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
Ms Arlene Forster, Deputy Chief Executive
Mr Barry Slattery, Deputy Chief Executive

Directors
Curriculum and Assessment: Mr Norman Emerson (to 8 November)
Dr Jacqueline Fallon
Dr. Derek Grant (from 1 June)
Mr Ben Murray
Elaine Ní Neachtain, Uasal
Ms Evelyn O'Connor (Acting from 1 June)
Ms Aoife Rush (from 4 February)
Dr Patrick Sullivan

Assistant Principal: Mr Paul Brady

Members of the Council:

Chairperson
Deputy Chairperson
Deputy Chairperson
Association of Community and Comprehensive Schools
Association of Secondary Teachers, Ireland
Association of Secondary Teachers, Ireland
Catholic Primary Schools Management Association
Church of Ireland Board of Education
Department of Education and Skills

Education and Training Boards, Ireland
Foras na Gaeilge
Ibec
Irish Congress of Trade Unions
Irish Federation of University Teachers
Irish National Teachers' Organisation
Irish National Teachers' Organisation
Joint Managerial Body for School Management in Voluntary Secondary Schools
National Association of Boards of Management in Special Education
National Parents Council Post-Primary
National Parents Council Primary
Nominee of the Minister for Children and Youth Affairs
Nominee of the Minister for Education and Skills
State Examinations Commission
Teachers' Union of Ireland
Teachers' Union of Ireland

Appointed to 28th February 2022

Prof. Mary O'Sullivan
Dr Deirbhile Nic Craith
Dr Michael Redmond
Ms Áine O'Sullivan
Máire Ní Chiarba, Uasal
Mr Ed Byrne
Mr Fergal Kelly
Ms Joyce Perdue
Ms Suzanne Dillon (to 8 September)
Ms Orlaith O'Connor (from 9 September)
Ms Anne McHugh
Edel Ní Chorráin, Uasal
Ms Claire McGee
Mr Brian Tubbert
Mr Michael Delargey
Ms Carmel Browne
Mr Joe McKeown
Ms Patricia Gordon
Dr Finn Ó Murchú
Mr Geoff Browne
Ms Áine Lynch
Ms Phil Lynch
Dr Teresa Hagan
Dr Tim Desmond
Ms Liz Farrell
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

Auditors: The Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1
D01 PF72

Web Site : 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 (ARC). Internal Audit operates independently of the Executive in terms of its audit work and has rights of access to the Chief Executive and the ARC. It operates within the budget agreed with the ARC, which in turn forms part of the budget of the NCCA. The ARC sets the budget for Internal Audit, 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 2019 and notes that they have been prepared in accordance with the required financial policies. 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 2019.

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.

On 10 April, 2019 The Minister for Education and Skills Joe McHugh T.D. announced the appointment of a new Council for a three year term until 28 February 2022. The term of the previous Council ended on 31 December, 2018. The Council usually meets seven times per annum. Five meetings were held in 2019, as no meetings were held in the early months of 2019 pending the appointment of the new Council.

The table overleaf details the appointment period for current members:

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Members of Council 2019

Name	Nominating Organisation (where applicable)	Date First Appointed	Date(s) Reappointed
Prof. Mary O'Sullivan Chairperson	Minister for Education and Skills	1 May, 2019	
Dr Deirbhile Nic Craith Deputy Chairperson	Irish National Teachers' Organisation	13 June, 2010	25 June, 2015 1 March, 2019 (as Deputy Chairperson)
Dr Michael Redmond Deputy Chairperson	Joint Managerial Body	1 April, 2015	1 March, 2019
Ms Áine O Sullivan	Association of Community and Comprehensive Schools	25 June, 2015	1 March, 2019
Mr Ed Byrne	Association of Secondary Teachers, Ireland	18 April, 2019	
Máire Ní Chiarba. Uas.	Association of Secondary Teachers, Ireland	25 June, 2015	1 March, 2019
Mr Fergal Kelly	Catholic Primary Schools Management Association	1 March, 2019	
Ms Joyce Perdue	Church of Ireland Board of Education	1 March, 2019	
Ms Suzanne Dillon	Department of Education and Skills	25 September 2016	1 March, 2019 (Resigned 8 September, 2019)
Ms Orlaith O'Connor	Department of Education and Skills	9 September 2019	
Ms Anne McHugh	Education and Training Boards, Ireland	1 March, 2019	
Edel Ní Chorráin, Uas.	Foras na Gaeilge	1 March, 2019	
Ms Claire McGee	Ibec	1 March, 2019	
Mr Brian Tubbert	Irish Congress of Trade Unions	1 March, 2019	
Mr Michael Delargey	Irish Federation of University Teachers	1 April, 2010	25 June 2015 1 March, 2019
Ms Carmel Browne	Irish National Teachers' Organisation	1 March, 2019	
Mr. Joe McKeown	Irish National Teachers' Organisation	1 March, 2019	
Ms Patricia Gordon	Joint Managerial Body	1 March, 2019	
Dr. Finn Ó Murchú	National Association of Boards of Management in Special Education	1 March, 2019	
Ms Áine Lynch	National Parents Council, Primary	25 June, 2015	1 March, 2019
Mr Geoff Browne	National Parents Council, Post- Primary	1 March, 2019	
Dr Teresa Hagan	Nominee of the Minister for Education and Skills	1 March, 2019	
Ms Phil Lynch	Nominee of the Minister for Children and Youth Affairs	1 March, 2019	
Dr Tim Desmond	State Examinations Commission	6 November, 2017	1 March, 2019
Mr David Duffy	Teachers' Union of Ireland	25 June 2015	1 March, 2019
Ms Liz Farrell	Teachers' Union of Ireland	1 March, 2019	

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 (ARC)

The ARC comprises four Council members and one independent member with financial and audit expertise. The external member was chairperson of the ARC in 2019. The role of the 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.

There were eight meetings of the ARC in 2019.

The members of the ARC to 7 April, 2019 were Etain Doyle, Chairperson, Áine Lynch, Don Myers, Maria Spring and David Leahy. This group met five times in 2019.

A new ARC was appointed on 20 June, 2019 comprising Etain Doyle, Chairperson, Geoff Browne, Teresa Hagan, Anne McHugh and Joe McKeown. This group met three times in 2019.

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 to 20 June, 2019 were Deirbhile Nic Craith (Chairperson), Michael Redmond and Michael Delargey.

A new Governance Committee was appointed on 20 June, 2019 comprising Deirbhile Nic Craith (Chairperson), Michael Delargey, Áine Lynch and Áine O'Sullivan.

Due to difficulties in achieving a quorum, the Governance Committee did not meet in 2019 but transacted necessary business by email and at one meeting which was not quorate.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2019 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 (5)	No. of Audit and Risk Committee Meetings (8)	Expenses (no fees paid to Council members) ¹
Prof. Mary O'Sullivan	4	1	€1,563.13
Dr Deirbhile Nic Craith	5		€97.46
Dr Michael Redmond	3		
Ms Áine O Sullivan	3		
Mr Ed Byrne	5		€223.13
Máire Ní Chiarba. Uas.	5		€3,932.40
Mr Fergal Kelly	4		€67.19
Ms Joyce Perdue	5		€92.91
Ms Suzanne Dillon	2		
Ms Orlaith O'Connor	3		
Ms Anne McHugh	4	2	€590.85 ²
Edel Ní Chorráin, Uas.	4		
Ms Claire McGee	4		
Mr Brian Tubbert	5		€91.72
Mr Michael Delargey	3		€370.01
Ms Carmel Browne	4		€865.57
Mr. Joe McKeown	5	2	€129.28
Ms Patricia Gordon	5		
Dr. Finn Ó Murchú	3		€393.44
Ms Áine Lynch	4	5	
Mr Geoff Browne	3	1	€1,385.53
Dr Teresa Hagan	4	3	
Ms Phil Lynch	4		€75.34
Dr Tim Desmond	2		
Mr David Duffy	5		
Ms Liz Farrell	5		
Ms. Etain Doyle (Chair ARC)		8	
Mr. Don Myers (ARC) ⁴			€1,014.33 ³
Ms. Maria Spring (ARC) ⁴		5	
Mr. David Leahy (ARC) ⁴		2	€708.65 ²
Total			€11,600.94

¹The expenses indicated all relate to domestic travel and 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.

² Paid on their behalf to relevant Education and Training Board.

³ Paid in respect of meetings attended in 2018

⁴ Ceased to be Council members on 31 December 2019 but remained members of the ARC until 7 May, 2020.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Key Personnel Changes

Changes to the Executive included the appointment on 4 February, 2019 of Aoife Rush to the post of Director, Curriculum and Assessment with responsibilities for post-primary education and the appointment on 1 June, 2019 of Derek Grant to the post of Director, Curriculum and Assessment with responsibilities in early childhood and primary education. On 8 June, 2019 Evelyn O'Connor was appointed Director, Curriculum and Assessment in an acting capacity with responsibilities for post-primary education. Norman Emerson resigned from his post of Director, Curriculum and Assessment with responsibilities for post-primary assessment on 8 November, 2019. Other changes in seconded/contracted staff included the addition of three Education Officers and the retirement and replacement of a Clerical Officer.

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 are included in note 4 to the financial statements.

Travel and Subsistence Expenditure

Expenditure incurred on travel and expenditure for staff and the Council is disclosed in note 4 and note 5 to the financial statements respectively.

Legal Costs and Settlements

In 2019, 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. Legal fees of €2,750.86 (2018: €15,545.63) were incurred for general advice on HR issues and for issues around copyright of images and photos for the generation of sample assessment items for Junior Cycle.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions in 2019 and were incurred for general advice.

Professional fees and consultancy

	2019 €	2018 €
Accountancy and other professional fees	56,779	52,842
Audit fee	14,000	13,000
Consultancy (commissioned research for curriculum and assessment work)	<u>807,873</u>	<u>470,096</u>
Total	<u>878,652</u>	<u>535,938</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Hospitality Expenditure

Statement of Income and Expenditure 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.):

	2019 €	2018 €
Internal	1,657	2,709
External	<u>3,511</u>	<u>3,937</u>
Total	<u>5,168</u>	<u>6,646</u>

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

The Council has policies and procedures in place in priority areas to comply with the Code of Practice for the Governance of State Bodies. Work will continue on aspects of the Code of Practice with the continued development, review and renewal of policies over the coming period. In 2019 work was completed on IT and Cyber security controls and on bedding down new and expanded policies and processes for internal control. The Data Protection Policy, approved in June 2018, was reviewed and updated particularly in light of ongoing work on data sharing agreements with third parties and work on cyber security for online personal data. Staff training on procurement and GDPR was also prioritised in 2019. A Performance Delivery Agreement is in place between the Department of Education and Skills and the NCCA covering governance, operational, funding and reporting relationships. In relation to the Code's provisions that no member of a State Board should serve more than two full terms of appointment on that Board, or should hold appointments to more than two State Boards at the same time, there is a long-standing practice of these provisions not applying to NCCA where organisations nominate a staff member who has direct responsibilities in the areas of curriculum development and curriculum policy in their organisation and, consequently, whose expertise is likely to be of benefit to all concerned in this context.

The Council will complete a self-assessment of its effectiveness, including a survey facilitated by an independent organisation in 2020. Council has begun to implement the findings of the internal reviews of NCCA structures and curriculum development processes, 2018 following a wider review of the processes for curriculum development and the generation of curriculum policy advice used in other countries, and a review of the revised NCCA committee and development structures that had been introduced in 2012.

On behalf of the Council

John Hammond

Mr John Hammond
Chief Executive

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: 28 September 2020

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 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 NCCA and system of Internal Control

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 and Corporate Services staff 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 of learning, teaching and pupil/student work.

All of these contribute to ensuring that 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.

The NCCA has policies and procedures in place which are 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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

The NCCA and system of Internal Control (*continued*)

The NCCA is mainly funded by the Department of Education and Skills. The Council is responsible for approving the annual Plan of Work and budget, and funds are allocated and spent in accordance with the priorities of the Council. The Council's annual 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 system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in the NCCA for the year ended 31 December 2019 and up to the date of approval of the financial statements.

Internal control and capacity to handle risk

NCCA has an Audit and Risk Committee (ARC) comprising four Council members and one external member, with financial and audit expertise. The external member was chairperson of the ARC in 2019. The ARC is independent of the management of the organisation. In particular, the Committee seeks to ensure that the internal control systems including audit activities are monitored actively and independently. The ARC met eight times in 2019.

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 2019 and reported to the ARC.

The *Review of the System of Internal Control, 2019* by Crowley's DFK drew attention to many positive features of NCCA's internal control environment. The review reported no high-risk findings that may result in a material financial loss or operational disruption to the NCCA. The report found that most of the controls tested were operating effectively and that reasonable assurance can be placed on the sufficiency and operation of internal controls to effectively mitigate and / or manage key inherent risks. It recommended a number of aspects of control for attention in 2020 including improved procedures for monitoring suppliers with annual payments over €5,000 for compliance with public money guidelines, improved procedures for monitoring fixed assets and improved procedures for monitoring payroll reports and travel and subsistence payments. Crowley's DFK acknowledged that additional resources, mainly in respect of HR, would be required to ensure that the controls in place were being fully implemented.

The recommendations of the review in this context are currently being addressed and the matters involved will be resolved in 2020.

NCCA will also resolve any issues identified by the external audit and ensure that they do not re-occur. NCCA management will closely monitor this and oversight of the follow-up on internal and external audit items will be carried out by the ARC which will keep progress to resolution under review.

Internal audit is resourced, as needed, in light of the growth in the activity and overall size of the organisation.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

Risk and Control framework

The Council has a risk management policy which includes a risk appetite statement, the risk management processes in place, and details of the roles and responsibilities of staff in relation to risk. A risk register is in place which identifies the nature of the 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.

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 to assume responsibility for risks and controls within their own area of work.

The Audit and Risk Committee will be asked to include an external review of the effectiveness of the Council's risk management policy and processes as part of its Audit Plan for 2020.

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 operating budgeting system with an annual budget, set out in the NCCA's annual Plan of Work, which is kept under review by senior management with improvements made as appropriate
- there are systems in place and under development aimed at ensuring the security of the information and communication technology systems
- the systems to safeguard the assets have been updated with a new searchable asset and contracts register and specific responsibilities have been 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.

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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

Salaries and Wages

NCCA staff are paid through the payroll systems run by the National Shared Service Office (NSSO), the Department of Education and Skills (DES), and certain Education and Training Boards (ETBs) as follows:

- The Chief Executive, established civil servants and some contracted staff are paid by the Payroll Shared Service Centre (PSSC) which is part of the NSSO.
- Staff seconded from primary and post-primary schools are paid by the DES Primary and Post-primary Teachers' Payroll.
- Staff seconded from ETBs continue to be paid by the relevant ETB.

NCCA pays directly for commissioned work by subject specialists and others with assistance from a payroll service provider (Smith and Williamson).

Assurance in relation to the associated controls in place is achieved via external and internal audit in NCCA and the associated bodies. An Employee Services Management Agreement, a Memorandum of Understanding and a Data Processing Agreement is in place with the NSSO.

Procurement

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.

I confirm that the NCCA has procedures in place to ensure compliance with current procurement rules and guidelines. A Corporate Procurement Plan is in place for 2018-2021.

In 2019 there were three instances of non-compliant procurement as follows:

- Expenditure of €61,664 was incurred in relation to a translation management system which needed to be kept in place to meet ongoing, continuing translation requirements on an effective, efficient and linguistically competent basis. This work was put out to tender in 2019 and the process was delayed due to a challenge by an unsuccessful bidder. Following receipt of legal advice, the process was completed and a contract was awarded in February, 2020.
- Expenditure of €7,380 was incurred in relation to the maintenance of a Report Card Creator (RCC) for primary schools. The expenditure relates to annual charges for the cloud storage of customised school report cards, routine maintenance for the RCC, software updates, hosting and technical support to the NCCA. The original contract had been tendered and was rolled over due to the need to maintain the proprietary software, the functionality of that software and associated services to avoid educational materials not being available to schools.
- Expenditure of €32,981 was incurred in relation to a cleaning contract that was rolled over. This work was re-tendered in December, 2019 and a contract was awarded in March, 2020.

These breaches were disclosed in the prior year Statement on Internal Control.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

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 control is informed by the work of the internal and external auditors, the ARC which oversees their work, and the senior management team within the NCCA, which is responsible for the development and maintenance of the internal financial control framework.

I confirm that the ARC conducted an annual review of the effectiveness of the internal controls for 2019. The ARC noted the conclusions of internal audit and reported the results of its review to the Council for consideration.

I confirm that the Council conducted an annual review of the effectiveness of the internal controls for 2019. This review was informed by the review undertaken by the ARC.

The review of internal controls was finalised by the Audit and Risk Committee on 11 March, 2020 and the Statement on Internal Control was approved by Council by email over the period 18 to 30 March in accordance with the procedure to be followed when, exceptionally, decisions are required between Council meetings. The review and statement were to be considered by Council at its meeting on 19 March which was cancelled in accordance with public health advice due to the COVID-19 Pandemic. The approval of the Statement on Internal Control was subsequently noted in the minutes of the meeting held remotely on 7 May, 2019.

Internal Control Issues

Other than the procurement issues disclosed, no weaknesses in internal control were identified in relation to 2019 that require disclosure in the financial statements.

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: 28 September 2020



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 the financial statements

I have audited the financial statements of the National Council for Curriculum and Assessment for the year ended 31 December 2019 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 comprehensive income
- 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 2019 and of its income and expenditure for 2019 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 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.

Orla Duane
For and on behalf of the
Comptroller and Auditor General

30 September 2020

Appendix to the report

Responsibilities of Council members

As detailed in the governance statement and Council members' report, the 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 I identify 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 I identify 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 2019

	Notes	2019 €	2018 €
Income			
Department of Education and Skills grants and other income	3	7,064,278	6,213,802
Transfer from Capital Account	11	1,180	7,391
Deferred funding for retirement benefits	7	<u>109,900</u>	<u>70,700</u>
		<u>7,175,358</u>	<u>6,291,893</u>
Expenditure			
Staff Costs	4	4,586,583	4,282,209
Administration and Project Costs	5	<u>2,387,330</u>	<u>2,200,714</u>
		<u>6,973,913</u>	<u>6,482,923</u>
Surplus / (Deficit) for the year		201,445	(191,030)
Retained revenue reserves at 1 January		<u>(49,755)</u>	<u>141,275</u>
Retained revenue reserves at 31 December		<u>151,690</u>	<u>(49,755)</u>

The Statement of Cash Flows and notes 1 to 15 form part of these Financial Statements.

On behalf of the Council

John Hammond

Mr John Hammond
Chief Executive

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: 28 September 2020

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 €	2018 €
Surplus/(deficit) for the year		201,445	(191,030)
Actuarial gain/(loss) on pension liabilities	7 (d)	99,400	(1,000)
Adjustment to deferred pension funding asset	7 (c)	<u>(99,400)</u>	<u>1,000</u>
Total comprehensive surplus/(deficit) for the year		<u>201,445</u>	<u>(191,030)</u>

The Statement of Cash Flows and notes 1 to 15 form part of these Financial Statements.

On behalf of the Council

John Hammond

Mr John Hammond
Chief Executive

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: 28 September 2020

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

	Notes	2019 €	2018 €
Property, plant and equipment	8	<u>110,492</u>	<u>111,672</u>
CURRENT ASSETS			
Cash and cash equivalents		302,390	97,359
Receivables and prepayments	9	<u>72,106</u>	<u>183,204</u>
		374,496	280,563
CURRENT LIABILITIES			
Payables and accruals	10	<u>(222,806)</u>	<u>(330,318)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>151,690</u>	<u>(49,755)</u>
NET ASSETS		262,182	61,917
RETIREMENT BENEFITS			
Retirement benefit obligations	7 (c)	(247,700)	(237,200)
Deferred retirement benefit funding asset	7 (c)	<u>247,700</u>	<u>237,200</u>
TOTAL NET ASSETS		<u>262,182</u>	<u>61,917</u>
REPRESENTED BY:			
Capital account	11	110,492	111,672
Retained revenue reserves		<u>151,690</u>	<u>(49,755)</u>
		<u>262,182</u>	<u>61,917</u>

The Statement of Cash Flows and notes 1 to 15 form part of these Financial Statements.

On behalf of the Council

John Hammond

Mr John Hammond
Chief Executive

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: 28 September 2020

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 €	2018 €
Net cash inflow from operating activities			
Operating surplus/(deficit) for the year		201,445	(191,030)
Depreciation	5	57,489	61,218
Transfer from Capital Account	11	(1,180)	(7,391)
Decrease/(increase) in receivables	9	111,098	(68,893)
Decrease in payables	10	(107,512)	(48,863)
Net cash inflow from operating activities		261,340	(254,959)
Cashflow from investing activities			
Payments to acquire Property, Plant and Equipment	8	(56,309)	(53,827)
Increase/(decrease) in cash and cash equivalents		<u>205,031</u>	<u>(308,786)</u>
Cash and cash equivalents at 1 January		97,359	406,145
Cash and cash equivalents at 31 December		<u>302,390</u>	<u>97,359</u>
Increase/(decrease) in cash and cash equivalents		<u>205,031</u>	<u>(308,786)</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. BACKGROUND NOTE ON NCCA

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 a 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") as promulgated by Chartered Accountants Ireland. 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.

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the entities accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

2.2 Oireachtas Grants

Grants from the Department of Education and Skills and other income 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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 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

The established civil servants employed by NCCA are members of a defined benefits scheme which is unfunded and is administered by the Department of Public Expenditure and Reform. Those appointed on secondment to NCCA are members of the pension schemes of their parent employers.

The NCCA also operates the Single Public Service Pension Scheme (Single Scheme), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January, 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

Accordingly, the financial statements do not recognise pension costs and liabilities in respect of the NCCA.

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.

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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

3. INCOME	2019 €	2018 €
Department of Education and Skills (DES) grants Subhead A11.1	6,892,363	5,946,651
Less: Employee contributions remitted to DPER	<u>(22,808)</u>	<u>(5,865)</u>
	<u>6,869,555</u>	<u>5,940,786</u>
Other Income		
Leargas	-	9,919
EU Erasmus Grant	11,155	18,718
Pobal Healthy Ireland Fund	-	43,178
CIDREE	-	28,014
Dept of Children and Youth Affairs	77,666	68,636
Monaghan Education Centre	2,983	-
COGG refund for Shared Services	102,919	79,629
European Schoolnet CoLab Partnership (European Commission)	<u> -</u>	<u>24,922</u>
	<u>194,723</u>	<u>273,016</u>
Total Income	<u>7,064,278</u>	<u>6,213,802</u>
4. SALARY COSTS	2019 €	2018 €
The staff costs of the Council comprises:		
Salaries and wages	4,437,562	4,182,490
Travel and subsistence – Staff:		
Travel and subsistence – Local	18,872	11,567
Travel and subsistence – Foreign	19,328	27,058
Staff development, health and safety expenses	<u>110,821</u>	<u>61,094</u>
	<u>4,586,583</u>	<u>4,282,209</u>
(a) Aggregate Employee Benefits	2019 €	2018 €
Staff short-term benefits	4,343,764	4,105,409
Termination benefits	-	-
Retirement benefit costs	87,092	64,835
Employer's contribution to social welfare	11,974	12,246
Employer's contribution to social welfare (refunds)	<u>(5,268)</u>	<u> -</u>
	<u>4,437,562</u>	<u>4,182,490</u>

Deductions of €22,808 (2018: €5,865) were made from the salaries of members of the Single Public Service Pension Scheme in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 and paid over to DPER.

The total number of WTE staff employed at year end was 43.2 (2018: 43.3).

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

4. SALARY COSTS *(continued)*

(a) Aggregate Employee Benefits *(continued)*

In 2018 €15,407 was deducted from staff by way of pension related deduction (PRD) and was paid over to the Department of Education and Skills. PRD was replaced by the Additional Superannuation Contribution (ASC) from 1 January 2019, therefore no PRD deductions were made in 2019. ASC is deducted on a different basis to PRD therefore deductions for ASC in 2019 are Nil.

The Council's employment control framework figure for 2019 was 41 (2018: 37).

Range of total employee benefits

		2019	2018
		No.	No.
<i>Number of Employees</i>			
From	To		
€60,000	– €69,999	5	7
€70,000	– €79,999	10	6
€80,000	– €89,999	8	8
€90,000	– €99,999	5	7
€100,000	– €109,999	2	0
€110,000	– €119,999	0	1
€120,000	– €129,999	0	0
€130,000	– €139,999	0	1
€140,000	– €149,000	1	0

For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee, but exclude employer's PRSI.

(b) Staff Short-Term Benefits	2019	2018
	€	€
Basic pay	4,343,764	4,105,409
Overtime	-	-
Allowances	-	-
	<u>4,343,764</u>	<u>4,105,409</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

4. SALARY COSTS *(continued)*

(c) Key Management Personnel

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

	2019 €	2018 €
Salary	345,885	301,213
Allowances	-	-
Termination benefit	-	-
Health insurance	-	-
	<u>345,885</u>	<u>301,213</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.

(d) Chief Executive Officer Salary and Benefits

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

	2019 €	2018 €
Basic pay	<u>140,898</u>	<u>132,288</u>

The Chief Executive Officer is a member of the Superannuation Scheme for Established Civil Servants and his entitlement 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.

On 8th May 2020, NCCA established that due to a payroll error, the CEO was in receipt of an “acting up” allowance which should have ceased when he was appointed to the position of Permanent CEO in October 2017. The gross overpayment for the period November 2017 to December 2019 was €8,538.06. The net overpayment for the period November 2017 to December 2019 was €7,641.51. The repayment of €7,641.51 was made directly by the CEO on 9 July 2020. The balance of the overpayment €1,732.94, for the period January 2020 to May 2020, was recouped through the payroll on pay date 23rd July 2020.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

5. EXPENDITURE	2019 €	2018 €
Administration and Project Costs		
<i>Research:</i>		
Research fees	807,873	470,096
Subscriptions	18,912	36,266
Reference books, documents and subscriptions	5,421	16,593
Consultation expenses	21,251	40,716
<i>Curriculum development and promotion:</i>		
Publications and digital media	81,657	71,455
General advertising, design and photography	32,770	50,095
Conference expenses	95,700	46,191
School Networks	191,585	128,037
Room hire and catering, including hospitality	127,033	211,140
Travel and subsistence:		
Travel and subsistence - Council Members	11,600	21,383
Committee travel and subsistence – Boards & Development Groups	118,811	178,915
Information Technology:		
Information technology	273,810	335,720
Office and related costs:		
Rent rates, security and storage	242,736	204,767
Office equipment and repairs and maintenance	26,437	38,217
Telephone, postage, stationery	142,040	142,748
Light and heat	27,554	30,327
Cleaning	33,370	49,211
<i>Professional Fees:</i>		
Accountancy and other professional fees	56,779	52,842
Audit fee	14,000	13,000
<i>Other Expenses:</i>		
Bank charges	502	1,777
Depreciation	<u>57,489</u>	<u>61,218</u>
	<u>2,387,330</u>	<u>2,200,714</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

5. EXPENDITURE (*continued*)

Breakdown of travel and subsistence - Council Members:

Prof. Mary O'Sullivan	1,563	-
Dr Deirbhile Nic Craith	97	-
Mr Ed Byrne	223	-
Máire Ní Chiarba. Uas.	3,932	8,097
Mr Fergal Kelly	67	-
Ms Joyca Perdue	93	-
Ms Anne McHugh	591	-
Mr Brian Tubbert	92	-
Mr Michael Delargey	370	759
Ms Carmel Browne	866	-
Mr Joe McKeown	129	-
Dr. Finn Ó Murchú	393	-
Mr Geoff Browne	1,386	-
Ms Phil Lynch	75	-
Mr David Leahy	709	2,036
Mr Don Myers	1,014	3,535
Ms Emma Dineen	-	671
Ms Patricia Harrington	-	1,578
Mr Declan Kelleher	-	4,344
Ms Avril McMonagle	-	363
	<u>11,600</u>	<u>21,383</u>

The expenses indicated all relate to domestic travel and 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.

Grant payments of €58,000 were made to schools and settings in 2019 (2018: €72,500).

No payments were made to the Executive in the year for the use of home broadband for official business (2018: €395). In 2019, Committee travel and subsistence includes no foreign travel (2018: €0).

Hospitality costs amounted to €5,168 in 2019. (2018: €6,646).

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

Members of the Council act entirely in a voluntary capacity and no fees were paid to members of the Council in 2019.

The Chief Executive was paid a salary of €140,898 (2018: €132,288). No bonus payments were made. He recouped expenses of €5,636 (2018: €6,485).

In 2019 there were incumbents in two posts of Deputy Chief Executive.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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

A Deputy Chief Executive was appointed on 1st March, 2016. Her salary in 2019 was €105,936 (2018: €101,387). No bonus payments were made. She recouped expenses of €1,605 (2018: €5,312).

A Deputy Chief Executive was appointed on 22 November, 2018. His salary in 2019 was €99,051 (2018: €8,011). No bonus payments were made. He recouped expenses of €7,288 (2018: €0).

7. RETIREMENT BENEFIT COSTS

A defined benefit applies to the staff of the NCCA. The Civil Service Superannuation Schemes are defined benefit schemes which are unfunded and administered by the Department of Public Expenditure and Reform. Benefits are financed on a “pay-as-you-go” basis and there are no assets held in respect of the accrued pension liabilities of NCCA staff recruited from the Civil Service or by way of secondment, and there is no charge to the Statement of Income and Expenditure.

The NCCA also operates the Single Public Service Pensions Scheme (single scheme). This scheme is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouse's and children's pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

The evaluation methodology used has been based on a full actuarial valuation made by a qualified independent actuary taking into account the requirements of FRS 102 in order to assess the schemes' liabilities as at 31 December 2019.

The financial assumptions used to calculate scheme liabilities were as follows:

	2019	2018
Discount Rate	1.95%	2.00%
Price Inflation	1.80%	1.95%
Salary Increases	2.80%	2.95%
State Pension Increases	1.80%	1.95%
Assumed Pension Increases	1.80%	1.95%

Life expectancy

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 68). The table below shows the life expectancy for members attaining age 68 in 2019 and 2039.

Year of attaining age 68	2019	2039
Life expectancy – male (in years)	19.2	21.4
Life expectancy – female (in years)	21.5	23.4

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

7. RETIREMENT BENEFIT COSTS *(continued)*

(a) Analysis of the amount charged to operating profit

	2019 €	2018 €
Current service costs	105,300	67,400
Interest on defined benefit liabilities	4,600	3,300
Less: Employee contributions	(22,808)	(5,865)
Costs of termination benefits	—	—
	<u>87,092</u>	<u>64,835</u>

(b) Deferred retirement benefit funding asset

The NCCA recognises this amount as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the Scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process.

The NCCA has no evidence that this funding policy will not continue to meet such sums in accordance with current practice and on the basis that section 44 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 provides for funding of pension payments as they fall due by way of payments out of the Central Fund of the Exchequer or from funds provided by the Oireachtas for that purpose.

(c) Movement in defined benefit obligations

	2019 €	2018 €
Net retirement benefit obligation – 1 January 2019	(237,200)	(165,500)
Employee full service cost	(105,300)	(67,400)
Net interest on net defined liability	(4,600)	(3,300)
Actuarial gain/(loss) during the year	99,400	(1,000)
Pensions paid in the year	—	—
Net retirement benefit obligation as at 31 December 2019	<u>(247,700)</u>	<u>(237,200)</u>

(d) Actuarial gain/(loss)

	2019 €	2018 €
Actuarial gain/(loss) during the year	99,400	(1,000)
Experience gain/(loss) in the year	—	—
Total Actuarial gain/(loss) for the year ended 31 December 2019	<u>99,400</u>	<u>(1,000)</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

8. PROPERTY, PLANT AND EQUIPMENT

	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
Cost				
1 January 2019	33,978	12,018	269,093	315,089
Additions	582	1,300	54,427	56,309
Disposals	—	—	(34,470)	(34,470)
As at 31 December 2019	<u>34,560</u>	<u>13,318</u>	<u>289,050</u>	<u>336,928</u>
Depreciation				
1 January 2019	13,329	10,246	179,842	203,417
Charge for the period	3,052	546	53,891	57,489
Disposals	—	—	(34,470)	(34,470)
As at 31 December 2019	<u>16,381</u>	<u>10,792</u>	<u>199,263</u>	<u>226,436</u>
Net book value				
At 31 December 2019	<u>18,179</u>	<u>2,526</u>	<u>89,787</u>	<u>110,492</u>
At 31 December 2018	<u>20,649</u>	<u>1,772</u>	<u>89,252</u>	<u>111,672</u>
Prior Year				
	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
Cost				
1 January 2018	27,763	12,018	221,481	261,262
Additions	<u>6,215</u>	—	<u>47,612</u>	<u>53,827</u>
As at 31 December 2018	<u>33,978</u>	<u>12,018</u>	<u>269,093</u>	<u>315,089</u>
Depreciation				
1 January 2018	10,355	9,657	122,187	142,199
Charge for the period	<u>2,974</u>	<u>589</u>	<u>57,655</u>	<u>61,218</u>
As at 31 December 2018	<u>13,329</u>	<u>10,246</u>	<u>179,842</u>	<u>203,417</u>
Net book value				
At 31 December 2018	<u>20,649</u>	<u>1,772</u>	<u>89,252</u>	<u>111,672</u>
At 31 December 2017	<u>17,408</u>	<u>2,361</u>	<u>99,294</u>	<u>119,063</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

9. RECEIVABLES AND PREPAYMENTS		2019	2018		
		€	€		
Prepayments		<u>72,106</u>	<u>183,204</u>		
10. PAYABLES AND ACCRUALS		2019	2018		
		€	€		
Trade creditors		9,830	109,019		
PSWT		2,450	1,848		
Paye/Prsi		7,982	209		
Other creditors		98	644		
Accruals		<u>202,446</u>	<u>218,598</u>		
		<u>222,806</u>	<u>330,318</u>		
11. CAPITAL ACCOUNT		2019	2019	2018	2018
		€	€	€	€
Balance at 1 January			111,672		119,063
Funds allocated to acquire fixed assets	56,309			53,827	
Amortisation in line with depreciation	(57,489)			(61,218)	
Loss on disposals	—		<u>(1,180)</u>	—	<u>(7,391)</u>
Balance at 31 December			<u>110,492</u>		<u>111,672</u>
12. COUNCIL MEMBERS' INTERESTS					

The Council adopted procedures in accordance with guidelines issued by the Department of Public Expenditure and Reform 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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

13. COMMITMENTS UNDER OPERATING LEASES

The NCCA operates a network of 13 offices throughout the State including its Headquarters in 35 Fitzwilliam Square, Dublin 2. The majority of offices are rented from Government funded entities. The NCCA has letting agreements as follows:

- Lease 1 for 10 years 10 months commencing 5 July 2013, annual rent €80,000
- Lease 2 for 10 years commencing 1 April 2014, annual rent €50,000
- Lease 3 for 10 years commencing on 1 February 2017, annual rent €23,592
- Lease 6 for 2 years commencing on 1 August 2018, annual rent €6,000
- Lease 7 for 2 years commencing on 16 January 2018, annual rent €3,500
- Lease 8 for 1 year commencing 7 January, 2019, annual rent €4,800.
- Lease 9 for 3 years commencing 1 December, 2019, annual rent €9,600.

At 31 December 2019, the Council had outstanding commitments under operating leases that fall due as follows:

	2019	2018
	€	€
<i>Expiry date:</i>		
Within 1 year	166,938	168,642
Between 2 and 5 years	541,935	617,868
After more than 5 years	49,150	111,909

14. EVENTS AFTER THE REPORTING DATE

There are no events between the reporting date and the date of approval of these financial statements that require adjustment to the financial statements.

The Council recognises that the COVID-19 pandemic is a significant event which has occurred since the reporting date and that its effects are likely to be felt for a considerable period of time in the future. The Council is taking the pandemic seriously and is monitoring its progress and effects, in conjunction with management and in liaison with its parent department, the Department of Education and Skills, on an ongoing basis. The work of the NCCA continues with measures in place to protect staff and stakeholders. Staff are working remotely, and services continue to be provided. To date, the operations and most of the Council's activities are being maintained while adjusting to the different way in which the work of the NCCA is delivered. While the NCCA is unable to reliably predict the impact of COVID-19 on its cash flows, the performance and operations of the Council are being monitored closely and funding to meet ongoing staff and operational costs continues to be provided by the Department of Education and Skills.

Going concern - The Council considers that, as it provides a public service that is almost 100% funded by monies provided by the Exchequer, via the Department of Education and Skills, it is appropriate to prepare these financial statements on a going concern basis.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Council on 30 March 2020.