



NCCA

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

FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GENERAL INFORMATION

Council Address: 35 Fitzwilliam Square
Dublin 2 D02 KH36

Senior professional staff: Ms. Arlene Forster, Chief Executive
Mr. Barry Slattery, Deputy Chief Executive
Dr. Patrick Sullivan, Deputy Chief Executive

Directors Dr. Jacqueline Fallon
Curriculum and Assessment: Dr. Derek Grant
Mr. Ben Murray
Elaine Ní Neachtain, Uasal
Ms. Evelyn O'Connor (Acting from 1 June 2019)
Ms. Aoife Rush
Mr Diarmuid Mooney (Acting from 1 Jan 2022)
Mr Ger O'Sullivan (Acting from 4 Apr 2022)
Ms. Jacinta Regan (from 26 Jan 2022)

Head of Corporate Services: Ms. Áine Armstrong Farrell

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
Education and Training Boards, Ireland
Foras na Gaeilge
Ibec
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, Equality, Disability, Integration and Youth
Nominee of the Minister for Education
State Examinations Commission
Teachers' Union of Ireland
Teachers' Union of Ireland

Members of the Council:

Interim Chairperson
Interim Chairperson
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
Education and Training Boards, Ireland
Foras na Gaeilge
Ibec
Ibec
Irish Congress of Trade Unions
Irish Federation of University Teachers
Irish National Teachers' Organisation

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 Orlaith O'Connor
Ms Anne McHugh
Edel Ní Chorráin, Uasal
Ms Claire McGee (to 30 November 2021)
Ms Meadhbh Costello (from 1 December 2021)
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
Dr Sheila Garrity (from 20 September 2021)
Dr Teresa Hagan
Ms Elaine Sheridan (from 1 Dec 2021)
Ms Liz Farrell
Mr David Duffy

Appointed from 1st March 2022

Prof. Mary O'Sullivan (to 30 June 2022)
Ms Emer Egan (from 1 July 2022 to 11 December 2022)
Mr Sean Ó Foghlú (from 12 December 2022)
Mr Joe McKeown
Dr Michael Redmond
Mr Denis Ring
Ms Deirdre Mac Donald
Mr Ed Byrne
Mr Rory D'Arcy
Ms Joyce Perdue
Ms Orlaith O'Connor
Ms Anne McHugh
Edel Ní Chorráin, Uasal
Ms Claire McGee (from 1 November 2022)
Ms Meadhbh Costello (to 31 October 2022)
Mr Brian Tubbert
Ms Deirdre Murphy
Ms Carmel Browne

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

Irish National Teachers' Organisation

ISSU

ISSU

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, Equality, Disability, Integration and Youth

Nominee of the Minister for Education

State Examinations Commission

Teachers' Union of Ireland

Teachers' Union of Ireland

Ms. Máirín Ní Chéileachair

Ms Emer Neville (from 27 April 2022 to 8 July 2022)

Ms Caitlin Faye Maniti (from 9 July 2022)

Ms Patricia Gordon

Dr Finn Ó Murchú

Ms Martina O'Shea

Ms Claire Downey

Dr Sheila Garrity

Dr Teresa Hagan

Ms Elaine Sheridan

Ms Liz Farrell

Mr David Duffy

Bank:

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

Accountants:

Harney Nolan Business Advisors
Equity House
Deerpark Business Complex
Dublin Road
Carlow
R93 K7W4

Auditors (External):

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

Auditors (Internal):

Crowleys DFK
16/17 College Green,
Dublin 2

Actuaries:

Willis Tower Watson
Elm Park Business Campus,
Merrion Road,
Dublin 4

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 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 consultative documents.
- approval of policy directions and strategies.
- approval of strategic plans and annual plans of work.
- approval of annual reports.
- approval of quarterly management accounts and annual financial statements.
- approval of any significant change in accounting policies or practice.
- approval of the annual Statement on Internal Control.
- approval of the annual Governance Statement and Board Members' Report.
- approval of the award of contracts to the value of €50,000 or more.
- approval of risk management policies.
- approval of the terms of reference and appointments to any sub committees of Council e.g. the Audit and Risk Committee.
- approval for the establishment of Boards and Development Groups.
- approval of the appointment of Chairpersons to Boards including the Boards for Early Childhood and Primary, Junior Cycle and Senior Cycle.
- approval of the co-option of members to Boards.
- approval to extend the term of a Board, Development Group or sub-committee, in case issues arise which require a meeting in the transition period to the appointment of a new Council.
- approval of Standing Orders.

Standing items considered by the Council include:

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

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, 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 2022 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 in the year and the financial position of the NCCA as at 31 December 2022.

Council Structure

The Council consists of a Chairperson, two Deputy Chairpersons and 23 ordinary members, all of whom are appointed by the Minister for Education on the basis of nominations received from teachers' unions, management bodies, parents and industry and other organisations.

On 6 April, 2022 the Minister for Education Norma Foley T.D. announced the appointment of a new Council for a four year term until 28 February 2026. The term of the previous Council ended on 28 February 2022. The Council usually meets seven times per annum. Eight meetings were held in 2022. The first meeting of 2022 was held online but as the country emerged from the COVID-19 pandemic response, the other seven meetings were all in person meetings.

On the 27th April 2022, the Minister for Education announced that she had signed a Statutory Instrument, updating the membership of the National Council for Curriculum and Assessment (NCCA) to include the President of the Irish Second Level Students' Union (ISSU).

This brought the membership to 26 members in total.

The table overleaf details the appointment period for current members:

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Members of Council 2022 *(appointed/ reappointed from 1st March 2022 onwards)*

Name	Nominating Organisation (where applicable)	Date First Appointed	Date(s) Reappointed
Prof Mary O'Sullivan Chairperson to 28 Feb, 2022	Minister for Education	1 May 2019	Interim Chairperson from 1 March, 2022 to 30 June, 2022
Ms Emer Egan Interim Chairperson	Minister for Education	1 st July 2022 to 11 th December 2022	
Mr Sean Ó Foghlú Chairperson	Minister for Education	12 December 2022	
Mr. Joe McKeown Deputy Chairperson	Irish National Teachers' Organisation	1 March, 2019	1 March, 2022
Dr Michael Redmond Deputy Chairperson	Joint Managerial Body	1 April, 2015	1 March, 2022
Mr Denis Ring	Association of Community and Comprehensive Schools	1 March, 2022	
Mr Ed Byrne	Association of Secondary Teachers, Ireland	18 April, 2019	1 March, 2022
Ms Deirdre MacDonald	Association of Secondary Teachers, Ireland	1 March, 2022	
Mr Rory D'Arcy	Catholic Primary Schools Management Association	1 March, 2022	
Ms Joyce Perdue	Church of Ireland Board of Education	1 March, 2019	1 March, 2022
Ms Orlaith O'Connor	Department of Education	9 September 2019	1 March, 2022
Ms Anne McHugh	Education and Training Boards, Ireland	1 March, 2019	1 March, 2022
Edel Ní Chorráin, Uas.	Foras na Gaeilge	1 March, 2019	1 March, 2022
Ms Claire McGee	Ibec	1 March, 2019 to 30 November 2021	1 November, 2022
Ms Meadhbh Costello	Ibec	1 December, 2021 to 31 October, 2022	
Mr Brian Tubbert	Irish Congress of Trade Unions	1 March, 2019	1 March, 2022
Ms Deirdre Murphy	Irish Federation of University Teachers	1 March 2022	
Ms Carmel Browne	Irish National Teachers' Organisation	1 March, 2019	1 March, 2022
Ms. Máirín Ní Chéileachair	Irish National Teachers' Organisation	1 March, 2022	
Ms Patricia Gordon	Joint Managerial Body	1 March, 2019	1 March, 2022
Dr. Finn Ó Murchú	National Association of Boards of Management in Special Education	1 March, 2019	1 March, 2022

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GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Ms Claire Downey	National Parents Council, Primary	1 March, 2022	
Ms Martina O'Shea	National Parents Council, Post- Primary	1 March, 2022	
Dr Teresa Hagan	Nominee of the Minister for Education	1 March, 2019	1 March, 2022
Dr Sheila Garrity	Nominee of the Minister for Children, Equality, Disability, Integration and Youth	20 September 2021	1 March 2022
Ms Elaine Sheridan	State Examinations Commission	1 December 2021	1 March, 2022
Mr David Duffy	Teachers' Union of Ireland	25 June 2015	1 March, 2022
Ms Liz Farrell	Teachers' Union of Ireland	1 March, 2019	1 March, 2022
Ms Caitlin Faye Maniti	Irish Second Level Students Union	9 July 2022	
Ms Emer Neville	Irish Second Level Students Union	27 April 2022 to 8 July 2022	

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 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 7 meetings of the ARC in 2022 including a joint session held with the Governance Committee on February 18th, 2022. They were all virtual meetings, held online.

A new Council was appointed with effect from 1st March 2022. The members of the ARC remained in place until Council appointed a new ARC from May 12th, 2022.

The membership of the committee until May 11th, 2022, comprised:
Mr. Joe McKeown [Chairperson], Mr Geoff Browne, Ms Teresa Hagan, Ms Anne McHugh, Ms Joan O'Connor, (independent member).

From May 12th, 2022, the membership of the Committee comprised Mr. Joe McKeown [Chairperson], Ms Teresa Hagan, Ms Edel Ní Chorráin, Mr Rory D'Arcy. At the end of 2022 the external member position on the ARC was vacant. Mr Dave Salter was since appointed in May 2023 as the external member to the ARC.

Governance Committee (GovC)

The GovC comprises four Council members and one external member. The role of the GovC is to support Council in meeting legal and statutory requirements, as well as adopting good practice in governance.

A new Council was appointed with effect from 1st March 2022. The members of the GovC remained in place until Council appointed a new GovC from May 12th, 2022.

The membership of the committee until May 11th, 2022, comprised:

Ms Deirbhile Nic Craith (Chairperson), Mr Michael Delargey, Ms Áine Lynch, Ms Áine O'Sullivan and Mr. Dermot O'Riordan (external member).

From May 12th, 2022, the membership of the Committee comprised Mr. Dermot O'Riordan (Chairperson) , Dr Sheila Garrity, Ms Deirdre Mac Donald, Mr Denis Ring and Ms Mairín Ní Chéileachair.

There were 4 meetings of the GovC in 2022 including a joint session held with the ARC on February 18th, 2022. All of these were virtual meetings, held online.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2022 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 (8) ¹	No. of Audit and Risk Committee Meetings (7)	No. of Governance Committee Meetings (4)	Expenses (no fees paid to Council members) ² €
Prof. Mary O’Sullivan	5/5			1,134
Ms Emer Egan	2/3			
Mr Sean Ó Foghlú	0/0			
Dr Deirbhile Nic Craith	2/2		2	171
Dr Michael Redmond	8/8			
Ms Áine O Sullivan	2/2		1	
Mr Ed Byrne	7/8			510
Máire Ní Chiarba. Uas.	2/2			221
Mr Fergal Kelly	2/2			
Ms Joyce Perdue	7/8			
Ms Orlaith O’Connor	6/8			
Ms Anne McHugh	7/8	3		1,309
Edel Ní Chorráin, Uas.	6/8	4		
Ms Claire McGee	2/2			127
Ms Meadhbh Costello	4/6			
Mr Brian Tubbert	6/8			234
Mr Michael Delargey	1/2		1	
Ms Carmel Browne	7/8			578
Mr. Joe McKeown	7/8	7		
Ms Patricia Gordon	8/8			
Dr. Finn Ó Murchú	7/8			3,905
Ms Áine Lynch	2/2		1	
Mr Geoff Browne	1/2	3		
Dr Teresa Hagan	8/8	3		
Dr Sheila Garrity	7/8		2	530
Mr David Duffy	8/8			
Ms Liz Farrell	7/8			917
Ms Caitlin Faye Maniti	3/3			210
Ms Claire Downey	6/6			
Ms Deirdre MacDonald	6/6		1	1,380
Ms Deirdre Murphy	3/6			
Mr Denis Ring	5/6		1	1,939
Ms Elaine Sheridan	6/8			
Ms Máirín Ní Chéileachair	5/6		1	364
Ms Martina O’Shea	3/6			
Mr Rory D’Arcy	5/6	4		1,359
Ms Emer Neville	2/2			
Ms Joan O’Connor (ARC)	-	2		
Mr. Dermot O’Riordan (GovC)	-		4	
Total				14,888

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

¹ Number of meetings attended out of number eligible to attend based on membership appointment / cessation date.

²The 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.

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Key Personnel Changes

Changes to the Executive included the appointment on 26 January, 2022 of Ms Jacinta Regan as Director, Curriculum and Assessment. Diarmuid Mooney and Ger O'Sullivan took up Acting Director, Curriculum and Assessment roles from 1 Jan 2022 and 4 April 2022 respectively. Other changes in seconded/contracted staff included the appointment of eleven Education Officers, the largest intake of staff in a single year for NCCA.

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, NDP, Delivery 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 2022, 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 €19,387 (2021: €11,543) were incurred for general advice in relation to a policy review.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions in 2022 and were incurred for general advice.

Professional fees and consultancy

	2022	2021
	€	€
Accountancy and other professional fees	44,833	39,939
External Audit fee	14,000	14,000
Internal Audit fees	8,303	7,841
Consultancy (incl. commissioned research for curriculum and assessment work)	<u>498,771</u>	<u>516,356</u>
Total	<u>565,907</u>	<u>578,136</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.):

	2022 €	2021 €
Internal	9,186	3,014
External	<u>2,106</u>	<u>1,600</u>
Total	<u>11,292</u>	<u>4,614</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.

As the country continued to emerge from alternative ways of working put in place as a pandemic response work continued within NCCA on developing a blended working policy and related IT and cyber security controls and on ensuring staff were working in safe and ergonomically suitable home office environments.

The Governance Committee considered an outline People Strategy for NCCA, work will continue on this into 2023. Terms of Reference were updated for Council and the Governance Committee as were guidelines for outgoing Council members on handling of Council documents and return of devices. A Statement of how Council functions was reviewed for the induction of new Council members and consideration given to the recommendations for the Governance of NCCA Committee within the IPA report following the external review of Council. Induction and IT support was provided to members of the incoming Council and its enabling structures to support the continuity of work. This included training sessions from the IPA on the Code of Practice for the Governance of State Bodies and the responsibilities of board members.

A Performance Delivery Agreement is in place between the Department of Education 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 completed a self-assessment of its effectiveness, including a survey facilitated by an independent organisation in early 2021 and undertook an external review of Council using another

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independent organisation in late 2021. Council will continue, across 2022 and 2023, to use the findings to support NCCA structures and curriculum development processes and draw on them during the development of the strategic plan 2022 to 2026.

On behalf of the Council

Arlene Forster

**Ms Arlene Forster
Chief Executive**

Date: Jun 22, 2023

Seán Ó Foghlú

**Mr Sean Ó Foghlú
Chairperson**

Date: Jun 22, 2023

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 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 is mainly funded by the Department of Education. 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 Harney Nolan Business Advisors 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, NDP, Delivery and Reform, has been in place in the NCCA for the year ended 31 December 2022 and up to the date of approval of the financial statements.

Audit and Risk Committee

NCCA has an Audit and Risk Committee (ARC) comprising four Council members and one external member, with financial and audit expertise. 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 7 times in 2022.

Internal Control

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 2022 and reported to the ARC.

The objective of the review is to provide assurance to the NCCA and its stakeholders of the adequacy and the effectiveness of the NCCA's control framework to the extent to which the Council is compliant with the processes in place for ensuring transparency, regularity, and propriety.

The *High-Level Review of the Effectiveness of Internal Controls, 2022* by Crowleys DFK drew attention to many positive features and key strengths of NCCA's internal control environment including the fact that staff members assigned to finance tasks are skilled, competent and experienced.

The audit results indicate that reasonable assurance can be placed on the adequacy and operating effectiveness of controls to mitigate and/or manage financial risks to which the NCCA may be exposed.

The auditors reported no High priority rated findings. They expressed the opinion that normal on-going management supervision, together with the resolution of any findings raised in the report, should ensure that the control risk remains low.

It recommended a number of aspects of control for attention in 2022 following 2 medium and 3 low findings including procedures and/or documentation related to fixed assets and procurement. In addition, some items to be specifically mentioned in the Annual Comprehensive Report to the Minister were identified.

The recommendations of the review in this context are currently being addressed and the matters involved will be resolved during 2023.

In addition, NCCA will resolve any issues identified by the external audit. NCCA management will

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

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.

Risk and Control framework

The NCCA operates under a risk management policy which includes a risk appetite statement, the risk management framework, and details of the roles and responsibilities of staff in relation to risk. The risk management policy was reviewed by the Audit and Risk Committee and approved by the NCCA council in June 2022. A risk register is in place which identifies the nature of the risks facing the NCCA and these have been identified, evaluated and scored according to their significance. The register is reviewed, and risk management monitored by the chief risk officer, risk owners, management, and the ARC at each of their meeting. Risk management also features on the agenda of each 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 Chief Risk Officer, 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 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,

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

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.

Salaries and Wages

NCCA staff are paid through the payroll systems run by the National Shared Service Office (NSSO), the Department of Education, 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 DE 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. There was no non compliant procurement in 2022. A Corporate Procurement Plan was in place for 2018-2021 and a new plan is being developed for the period 2022- 2025.

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 2022. The ARC noted the conclusions of internal audit and reported the results of its review to the Council for consideration.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

I confirm that the Council conducted an annual review of the effectiveness of the internal controls for 2022 on (February 9th, 2023). This review was informed by the review undertaken by the ARC.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.

Seán Ó Foghlú

Mr Sean Ó Foghlú

Chairperson

Jun 22, 2023



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 2022 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 2022 and of its income and expenditure for 2022 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.

Mary Henry
For and on behalf of the
Comptroller and Auditor General

23 June 2023

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 annual 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.

I 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.

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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
Income			
Department of Education grants and other income	3	6,960,917	5,970,702
Deferred funding for retirement benefits	6	<u>199,700</u>	<u>111,200</u>
		<u>7,160,617</u>	<u>6,081,902</u>
Expenditure			
Staff Costs	4	5,112,380	4,416,207
Administration and Project Costs	5	<u>1,816,424</u>	<u>1,621,299</u>
		<u>6,928,804</u>	<u>6,037,506</u>
Operating surplus		231,813	44,396
Transfer (to) / from Capital Account	10	<u>(13,173)</u>	<u>20,707</u>
Surplus for the year		218,640	65,103
Retained revenue reserves at 1 January		<u>302,600</u>	<u>237,497</u>
Retained revenue reserves at 31 December		<u>521,240</u>	<u>302,600</u>

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

On behalf of the Council

Arlene Forster

Ms Arlene Forster
Chief Executive

Seán Ó Foghlú

Mr Sean Ó Foghlú
Chairperson

Date: Jun 22, 2023

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
Surplus for the year		218,640	65,103
Actuarial gain / (loss) on pension liabilities	6 (d)	308,300	(77,600)
Adjustment to deferred pension funding asset	6 (c)	<u>(308,300)</u>	<u>77,600</u>
Total comprehensive surplus for the year		<u>218,640</u>	<u>65,103</u>

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

On behalf of the Council

Arlene Forster

Ms Arlene Forster
Chief Executive

Seán Ó Foghlú

Mr Sean Ó Foghlú
Chairperson

Date: Jun 22, 2023

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

	Notes	2022 €	2021 €
Property, plant and equipment	7	<u>87,350</u>	<u>74,177</u>
CURRENT ASSETS			
Cash and cash equivalents		740,767	533,189
Receivables and prepayments	8	<u>192,730</u>	<u>173,642</u>
		933,497	706,831
CURRENT LIABILITIES			
Payables and accruals	9	<u>(412,257)</u>	<u>(404,231)</u>
NET CURRENT ASSETS		<u>521,240</u>	<u>302,600</u>
NET ASSETS		608,590	376,777
RETIREMENT BENEFITS			
Retirement benefit obligations	6 (c)	(469,200)	(577,800)
Deferred retirement benefit funding asset	6 (c)	<u>469,200</u>	<u>577,800</u>
TOTAL NET ASSETS		<u>608,590</u>	<u>376,777</u>
REPRESENTED BY:			
Capital account	10	87,350	74,177
Retained revenue reserves		<u>521,240</u>	<u>302,600</u>
		<u>608,590</u>	<u>376,777</u>

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

On behalf of the Council

Arlene Forster

Ms Arlene Forster
Chief Executive

Seán Ó Foghlú

Mr Sean Ó Foghlú
Chairperson

Date: Jun 22, 2023

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
Net cash inflow from operating activities			
Operating surplus for the year		218,640	65,103
Depreciation	5	43,178	52,734
Transfer to / (from) Capital Account	10	13,173	(20,707)
Increase in receivables	8	(19,088)	(464)
Increase in payables	9	<u>8,026</u>	<u>156,783</u>
Net cash inflow from operating activities		263,929	253,449
Cashflow from investing activities			
Payments to acquire Property, Plant and Equipment	7	<u>(56,351)</u>	<u>(32,027)</u>
Increase in cash and cash equivalents		<u>207,578</u>	<u>221,422</u>
Cash and cash equivalents at 1 January		533,189	311,767
Cash and cash equivalents at 31 December		<u>740,767</u>	<u>533,189</u>
Increase in cash and cash equivalents		<u>207,578</u>	<u>221,422</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 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. The 26-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 the Minister for Children, Equality, Disability, Integration and Youth. 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 the applicable legislation, and with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK. 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 other income are accounted for on a cash receipts 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 2022

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, NDP, Delivery 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, NDP, Delivery 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 2022

3. INCOME	2022 €	2021 €
Department of Education grants Subhead A11.1	6,686,146	5,702,385
Less: Employee contributions remitted to Department of Public Expenditure, NDP, Delivery and Reform	<u>(27,900)</u>	<u>(23,600)</u>
	<u>6,658,246</u>	<u>5,678,785</u>
Other Income:		
EU Erasmus Grant	18,285	-
Early Years Educational Policy Unit	90,588	102,174
An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta(COGG) refund for HR Shared Services	193,798	189,743
Bank Interest	<u>-</u>	<u>-</u>
	<u>302,671</u>	<u>291,917</u>
Total Income	<u>6,960,917</u>	<u>5,970,702</u>
4. SALARY COSTS	2022 €	2021 €
The staff costs of the Council comprise:		
Salaries and wages	5,030,381	4,340,379
Travel and subsistence – Staff:		
Travel and subsistence – Local	13,802	571
Travel and subsistence – Foreign	4,908	-
Staff development, health, and safety expenses	<u>63,289</u>	<u>75,257</u>
	<u>5,112,380</u>	<u>4,416,207</u>
(a) Aggregate Employee Benefits	2022 €	2021 €
Staff short-term benefits	4,852,106	4,223,143
Termination benefits	-	-
Retirement benefit costs	171,800	111,200
Employer’s contribution to social welfare	6,475	6,036
Employer’s contribution to social welfare (refunds)	<u>-</u>	<u>-</u>
	<u>5,030,381</u>	<u>4,340,379</u>

Deductions of €27,900 (2021: €23,600) 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 Department of Public Expenditure, NDP, Delivery and Reform.

The total number of WTE staff employed at year end was 52 (2021: 43.3).

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. SALARY COSTS *(continued)*

(a) Aggregate Employee Benefits *(continued)*

The Council's employment control framework figure for 2022 was 45 (2021: 41).

Range of total employee benefits

		2022 No.	2021 No.
<i>Number of Employees</i>			
From	To		
€60,000	– €69,999	1	8
€70,000	– €79,999	9	3
€80,000	– €89,999	14	13
€90,000	– €99,999	14	10
€100,000	– €109,999	4	0
€110,000	– €119,999	1	0
€120,000	– €129,999	0	0
€130,000	– €139,999	0	0
€140,000	– €149,999	0	0
€150,000	– €159,999	1	1

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	2022 €	2021 €
Basic pay	4,852,106	4,223,143
Overtime	-	-
Allowances	-	-
	<u>4,852,106</u>	<u>4,223,143</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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, including Employer's PRSI, is set out below:

	2022	2021
	€	€
Salary	413,074	336,505
Allowances	-	-
Termination benefit	-	-
Health insurance	-	-
	<u>413,074</u>	<u>336,505</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.

Members of the Council act entirely in a voluntary capacity and no fees were paid to members of the Council in 2022.

(d) Chief Executive Officer Salary and Benefits

The Chief Executive was paid a salary of €171,400 (2021: €159,789). No bonus payments were made. She recouped expenses of €1,515 (2021: €0).

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

	2022	2021
	€	€
Basic pay (including Employers PRSI)	<u>171,400</u>	<u>159,789</u>

The Chief Executive Officer is a member of the Superannuation Scheme for Established Civil Servants and her entitlement in that regard does 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.

(e) Deputy Chief Executive Officer Salary and Benefits

In 2022 there were incumbents in two posts of Deputy Chief Executive. One post was vacant from 30 November 2020 to 7 June 2021.

A Deputy Chief Executive was appointed on 22 November, 2018. His salary (including Employers PRSI) in 2022 was €124,206 (2021: €116,668). No bonus payments were made. He recouped expenses of €2,105 (2021: €480).

A Deputy Chief Executive was appointed on 8 June 2021. His salary (including Employers PRSI) in 2022 was €117,468 (from 8 Jun 2021: €60,048). No bonus payments were made. He recouped expenses of €2,694 (from 8 Jun 2021: €170.20).

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

5. EXPENDITURE	2022 €	2021 €
Administration and Project Costs		
<i>Research:</i>		
Research fees	498,771	516,356
Subscriptions	13,245	26,154
Reference books, documents and subscriptions	9,375	40,062
Consultation expenses	46,260	51,029
<i>Curriculum development and promotion:</i>		
Publications and digital media	66,138	109,764
General advertising, design and photography	123,051	78,360
Conference expenses	23,872	1,484
School Networks	82,025	17,824
Room hire and catering, including hospitality	101,007	2,700
<i>Travel and subsistence:</i>		
Travel and subsistence - Council Members	14,888	348
Committee travel and subsistence – Boards & Development Groups	53,495	-
<i>Information Technology:</i>		
Information technology	271,630	297,939
<i>Office and related costs:</i>		
Rent rates, security, and storage	236,747	231,482
Office equipment and repairs and maintenance	28,378	25,202
Telephone, postage, stationery	59,023	56,520
Light and heat	46,305	26,507
Cleaning	31,089	22,894
<i>Professional Fees:</i>		
Accountancy and other professional fees	44,833	39,939
External audit fee	14,000	14,000
Internal audit fee	8,303	7,841
<i>Other Expenses:</i>		
Bank charges	561	509
Late payment fees	250	291
Interest on late payment of taxes	-	1,360
Depreciation	43,178	52,734
	<u>1,816,424</u>	<u>1,621,299</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

5. EXPENDITURE (<i>continued</i>)	2022	2021
	€	€
<i>Breakdown of travel and subsistence - Council Members:</i>		
Prof. Mary O’Sullivan	1,134	60
Dr Deirbhile Nic Craith	171	-
Mr Ed Byrne	510	-
Máire Ní Chiarba. Uas.	221	-
Ms Claire McGee	127	-
Mr Brian Tubbert	234	-
Ms Carmel Browne	578	-
Dr. Finn Ó Murchú	3,905	-
Dr Sheila Garrity	530	-
Ms Liz Farrell	917	-
Ms Caitlin Faye Maniti	210	-
Ms Deirdre Mac Donald	1,380	-
Mr Denis Ring	1,939	-
Máirín Ni Chéileachair	364	-
Mr Rory D’Arcy	1,359	-
Ms Anne McHugh	<u>1,309</u>	<u>288</u>
	<u>14,888</u>	<u>348</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 totalling €48,750 were made to schools and settings in 2022 (2021: €0).

No payments were made to the Executive in the year for the use of home broadband for official business (2021: €0). In 2022, Committee travel and subsistence includes no foreign travel (2021: €0).

Hospitality costs amounted to €11,292 in 2022. (2021: €4,614).

6. 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, NDP, Delivery 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 currently 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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

6. RETIREMENT BENEFIT COSTS (*continued*)

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 2022.

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

	2022	2021
Discount Rate	3.50%	1.30%
Price Inflation	2.70%	2.25%
Salary Increases	3.70%	3.25%
State Pension Increases	2.70%	2.25%
Assumed Pension Increases	3.20%	2.25%

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 66). The table below shows the life expectancy for members attaining age 66 in 2022 and 2042.

Year of attaining age 66	2022	2042
Life expectancy – male (in years)	21.0	23.3
Life expectancy – female (in years)	23.4	25.3

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

6. RETIREMENT BENEFIT COSTS *(continued)*

(a) Analysis of the amount charged to operating profit

	2022 €	2021 €
Current service costs	191,900	131,500
Interest on defined benefit liabilities	7,800	3,300
Less: Employee contributions	(27,900)	(23,600)
Costs of termination benefits	<u>-</u>	<u>-</u>
	<u>171,800</u>	<u>111,200</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

	2022 €	2021 €
Net retirement benefit obligation as at 1 January 2022	(577,800)	(389,000)
Employee full service cost	(191,900)	(107,900)
Net interest on net defined liability	(7,800)	(3,300)
Actuarial gain/(loss) during the year	308,300	(77,600)
Pensions paid in the year	<u>-</u>	<u>-</u>
Net retirement benefit obligation as at 31 December 2022	<u>(469,200)</u>	<u>(577,800)</u>

(d) Actuarial gain/(loss)

	2022 €	2021 €
Actuarial gain / (loss) during the year	308,300	(77,600)
Experience gain/(loss) in the year	<u>-</u>	<u>-</u>
Total Actuarial gain/(loss) for the year ended 31 December 2022	<u>308,300</u>	<u>(77,600)</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7. PROPERTY, PLANT AND EQUIPMENT

	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
Cost				
1 January 2022	36,600	13,838	363,245	413,683
Additions	<u>3,402</u>	<u>2,690</u>	<u>50,259</u>	<u>56,351</u>
As at 31 December 2022	<u>40,002</u>	<u>16,528</u>	<u>413,504</u>	<u>470,034</u>
Depreciation				
1 January 2022	22,440	12,384	304,682	339,506
Charge for the period	<u>3,169</u>	<u>799</u>	<u>39,210</u>	<u>43,178</u>
As at 31 December 2022	<u>25,609</u>	<u>13,183</u>	<u>343,892</u>	<u>382,684</u>
Net book value				
At 31 December 2022	<u>14,393</u>	<u>3,345</u>	<u>69,612</u>	<u>87,350</u>
At 31 December 2021	<u>14,160</u>	<u>1,454</u>	<u>58,563</u>	<u>74,177</u>
Prior Year				
	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
Cost				
1 January 2021	35,279	13,465	332,912	381,656
Additions	<u>1,321</u>	<u>373</u>	<u>30,333</u>	<u>32,027</u>
As at 31 December 2021	<u>36,600</u>	<u>13,838</u>	<u>363,245</u>	<u>413,683</u>
Depreciation				
1 January 2021	19,513	11,564	255,695	286,772
Charge for the period	<u>2,927</u>	<u>820</u>	<u>48,987</u>	<u>52,734</u>
As at 31 December 2021	<u>22,440</u>	<u>12,384</u>	<u>304,682</u>	<u>339,506</u>
Net book value				
At 31 December 2021	<u>14,160</u>	<u>1,454</u>	<u>58,563</u>	<u>74,177</u>
At 31 December 2020	<u>15,766</u>	<u>1,901</u>	<u>77,217</u>	<u>94,884</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

8. RECEIVABLES AND PREPAYMENTS	2022	2021
	€	€
Prepayments	<u>192,730</u>	<u>173,642</u>

9. PAYABLES AND ACCRUALS	2022	2021
	€	€
Trade creditors	546	1,300
PSWT	10,920	11,734
PAYE/PRSI	2,256	9,040
VAT	10	7,514
Other creditors	31	31
Accruals	<u>398,494</u>	<u>374,612</u>
	<u>412,257</u>	<u>404,231</u>

10. CAPITAL ACCOUNT	2022	2022	2021	2021
	€	€	€	€
Balance at 1 January		74,177		94,884
Funds allocated to acquire fixed assets	56,351		32,027	
Amortisation in line with depreciation	(43,178)		(52,734)	
Loss on disposals	<u>-</u>	<u>13,173</u>	<u>-</u>	<u>(20,707)</u>
Balance at 31 December		<u>87,350</u>		<u>74,177</u>

11. COUNCIL MEMBERS' INTERESTS

The Council adopted procedures in accordance with guidelines issued by the Department of Public Expenditure, NDP, Delivery 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 2022

12. 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:

- a. Lease 1 for 10 years 10 months commencing 5 July 2013, annual rent €80,000.
- b. Lease 2 for 10 years commencing on 1 February 2017, annual rent €23,592.
- c. Lease 3 for 1 year commencing 1 November 2022, annual rent €7,800.
- d. Lease 4 for 10 years commencing 1 April 2014, annual rent €50,000.

At 31 December 2022, the Council had outstanding commitments under operating leases that fall due as follows:

	2022	2021
	€	€
<i>Expiry date:</i>		
Within 1 year	160,088	162,377
Between 2 and 5 years	110,242	263,555
After more than 5 years	-	1,939
	<u>270,330</u>	<u>427,871</u>

13. 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 was a significant event which commenced during the year ended 31st December 2020 and which impacted the work of NCCA staff, its representative structures and the work with schools and settings from March 2020 up to spring 2022.

However, at the date of approval of these financial statements, most NCCA activities, including those involving face to face events and interactions, have resumed. The organisation continues to review practices adopted during the pandemic with a view to retaining those deemed most effective in the new blended working environment.

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, it is appropriate to prepare these financial statements on a going concern basis.

14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by Council at their meeting on 21st March 2023.

