



NCCA

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

**FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

CONTENTS

	Page
General Information	2
Governance Statement and Council Members Report	3 – 9
Statement on Internal Control	10 – 14
Report of the Comptroller and Auditor General	15 – 16
Financial Statements	17 – 20
Notes to the Financial Statements	21 – 32

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 (from 8 June 2021)

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
Dr. Patrick Sullivan (to 07 June 2021)

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 Children, Equality, Disability, Integration and Youth
Nominee of the Minister for Education
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 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
Ms Phil Lynch (to 26 January 2021)
Dr Sheila Garrity (from 20 September 2021)
Dr Teresa Hagan
Ms Elaine Sheridan (from 1 Dec 2021)
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: 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 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 2021 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 2021.

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 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. Seven meetings were held in 2021. All meetings were held online due to COVID-19 pandemic restrictions.

The table overleaf details the appointment period for current members:

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Members of Council 2021

Name	Nominating Organisation (where applicable)	Date First Appointed	Date(s) Reappointed
Prof. Mary O'Sullivan Chairperson	Minister for Education	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 Orlaith O'Connor	Department of Education	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 Meadhbh Costello	Ibec	1 December, 2021	
Ms Claire McGee	Ibec	1 March, 2019	Resigned 30 November 2021
Mr Brian Tubbert	Irish Congress of Trade Unions	1 March, 2019	
Mr Michael Delargey	Irish Federation of University Teachers	1 April, 2009	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	1 March, 2019	
Dr Sheila Garrity	Nominee of the Minister for Children, Equality, Disability, Integration and Youth	20 September, 2021	
Ms Phil Lynch	Nominee of the Minister for Children, Equality, Disability, Integration and Youth	1 March, 2019	Resigned 26 January 2021
Ms Elaine Sheridan	State Examinations Commission	1 December, 2021	
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 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 8 meetings of the ARC in 2021 including a joint session held with the Governance Committee on November 22nd 2021. They were all virtual meetings, held online due to COVID 19 restrictions.

The current ARC was initially appointed on 20 June, 2019 comprising Etain Doyle, Chairperson, Geoff Browne, Teresa Hagan, Anne McHugh and Joe McKeown. Joe McKeown became Chairperson from April 2020. Joan O'Connor joined as an independent member from April 2020 replacing Etain Doyle.

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.

The current GovC was initially appointed on 20 June 2019 comprising Deirbhile Nic Craith (Chairperson), Michael Delargey, Áine Lynch and Áine O'Sullivan. Dermot O'Riordan was approved by Council as an external member of the GovC on 24th September 2020.

There were 5 meetings of the GovC in 2021 including a joint session held with the ARC on 22 November 2021. All of these were virtual meetings, held online due to COVID 19 restrictions.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2021 is set out below including the expenses received by each member. Council and Committee members do not receive fees for their involvement in the Council:

Name	No. of Council Meetings (7)	No. of Audit and Risk Committee Meetings (8)	No. of Governance Committee Meetings (5)	Expenses (no fees paid to Council members) ¹
Prof. Mary O’Sullivan Chairperson	7			€60.18
Dr Deirbhile Nic Craith Deputy Chairperson	7		5	
Dr Michael Redmond Deputy Chairperson	6			
Ms Áine O Sullivan	7		5	
Mr Ed Byrne	7			
Máire Ní Chiarba. Uas.	6			
Mr Fergal Kelly	6			
Ms Joyce Perdue	7			
Ms Orlaith O’Connor	7			
Ms Anne McHugh	7	7		€287.59*
Edel Ní Chorráin, Uas.	7			
Ms Meadhbh Costello (from Dec 2021)	1			
Ms Claire McGee	5			
Mr Brian Tubbert	7			
Mr Michael Delargey	6		4	
Ms Carmel Browne	7			
Mr. Joe McKeown	6	8		
Ms Patricia Gordon	7			
Dr. Finn Ó Murchú	6			
Ms Áine Lynch	7		4	
Mr Geoff Browne	4	5		
Dr Teresa Hagan	6	6		
Dr Sheila Garrity (from Sep 2021)	2			
Ms Phil Lynch	Resigned Jan			
Ms Elaine Sheridan (from Dec 2021)	1			
Mr David Duffy	7			
Ms Liz Farrell	7			
Ms Joan O’Connor (ARC)	N/a	5		
Mr. Dermot O’Riordan (Governance Committee)	N/a		5	
Total				€347.77

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.

*Relates to official travel undertaken pre Covid 19 lockdown.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Key Personnel Changes

Changes to the Executive included the appointment on 8 June 2021 of Patrick Sullivan to the post of Deputy Chief Executive following the appointment of Deputy Chief Executive Arlene Forster to the post of Chief Executive in 2020. Other changes in seconded/contracted staff included the appointment of three Education Officers.

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 subsistence expenditure for staff and the Council is disclosed in note 4 and note 5 to the financial statements respectively.

Legal Costs and Settlements

In 2021, 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 €11,543 (2020: €13,268) 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 2021 and were incurred for general advice.

Professional fees and consultancy

	2021	2020
	€	€
Accountancy and other professional fees	39,939	50,247
External audit fee	14,000	14,000
Internal audit fee	7,841	9,031
Consultancy (commissioned research for curriculum and assessment work)	<u>516,356</u>	<u>663,851</u>
Total	<u>578,136</u>	<u>737,129</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.):

	2021 €	2020 €
Internal	3,014	4,865
External	<u>1,600</u>	<u>8,152</u>
Total	<u>4,614</u>	<u>13,017</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.

With the move to remote working from mid-March in 2020, work continued on IT and cyber security controls and on bedding down new and expanded policies and processes for internal control. The development of both a Corporate Governance Framework and a Business Continuity Plan was completed in 2021 and approved by Council. Existing policies such as those related to Protected Disclosures, Hospitality, Travel, IT and Procurement were reviewed and updated particularly in light of remote working and evolving work practices. Staff training in relation to the Protected Disclosures Policy was completed. IT support was provided to members of Council and its enabling structures to support the continuity of work in the online environment in the continuing response to the COVID-19 pandemic.

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 independent organisation in late 2021. Council will use the findings to support NCCA structures and curriculum development processes, and to inform the development of the next strategic plan.

On behalf of the Council

Arlene Forster

Ms Arlene Forster
Chief Executive
Date: Sep 7, 2022

Emer Egan

Ms Emer Egan
Chairperson
Date: Sep 7, 2022

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 and Reform, has been in place in the NCCA for the year ended 31 December 2021 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 8 times in 2021.

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 2021 and reported to the ARC.

The *Review of the System of Internal Control, 2021* by Crowleys DFK drew attention to many positive features and key strengths of NCCA's internal control environment. The review reported one high-risk finding in relation to an intra community acquisitions VAT issue that had been resolved prior to audit during 2021 with the assistance of and full cooperation with the Revenue Commissioners.

An underpayment of VAT on some intra community acquisitions was identified during the year and two periods' returns were resubmitted to Revenue with additional VAT of €7,018 in total being paid to Revenue in 2021.

In addition, interest (€1,009) and penalties (€351) totalling €1,360 was also paid. The penalties reflected that full cooperation was given by NCCA.

Vat was being self-declared in respect of these intra community acquisitions, however a misinterpretation in relation to the calculation of one aspect resulted in an underpayment on some transactions.

The NCCA has taken the following steps to address this area of non-compliance identified during review

- Expert advice has been sought to clarify NCCA's responsibility in relation to intra community acquisitions.
- A self-review of transactions and processes is underway to ensure full compliance.
- Training has been identified for staff and additional support sought from NCCA accountants Harney Nolan in relation to this area.

NCCA remains committed to compliance with taxation laws and full cooperation with Revenue in relation to same.

The report found that most of the controls tested were operating effectively and that reasonable

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

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 2021 following 3 medium and 3 low findings including improved procedures for monitoring fixed assets, improved procedures for monitoring timeliness of travel and subsistence payments and improved procedures for procurement related documents and processes.

The recommendations of the review in this context are currently being addressed and the matters involved will be resolved during 2022, in some cases once public health guidelines permit.

It was noted some actions agreed in 2020 such as a fixed asset inventory were paused due to Covid 19 and the resulting closure of offices and would resume as a matter of priority as public health guidelines permit.

However, the review previously carried out by Crowleys DFK in 2020 specifically set out to consider the compliance with established internal controls with specific emphasis on months where COVID-19 restrictions were in place. In their conclusion they stated that,

“a review on the effectiveness of internal financial controls during the year 2020 further considered the impact that the COVID-19 pandemic has had on the control environment of the NCCA. In the context of our review [scope as detailed in section two of their 2020 report], results of our tests indicate that in most cases, controls have continued to operate as intended during movement restrictions in place due to the pandemic.”

Following on from this Crowleys DFK specifically included in the scope of their 2021 review compliance with Financial Policies and Procedures during Covid 19 Restrictions. As previously mentioned, the ability to conclude a fixed asset inventory was the only control identified as being affected.

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.

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 2020. 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:

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

- 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,
- risks, controls, budgets and forecasts were further reviewed and adjustments made where appropriate in light of changes of activity levels due to COVID-19.
- 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

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

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 and a new plan will be 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 2021. 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 2021 on (28 February, 2022). This review was informed by the review undertaken by the ARC.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2021 that require disclosure in the financial statements.

Emer Egan

Ms Emer Egan

Chairperson

Date: Sep 7, 2022



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 2021 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 2021 and of its income and expenditure for 2021 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

8 September 2022

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 2021

	Notes	2021 €	2020 €
Income			
Department of Education grants and other income	3	5,970,702	5,940,104
Deferred funding for retirement benefits	6	<u>111,200</u>	<u>79,900</u>
		<u>6,081,902</u>	<u>6,020,004</u>
Expenditure			
Staff Costs	4	4,416,207	4,303,111
Administration and Project Costs	5	<u>1,621,299</u>	<u>1,646,694</u>
		<u>6,037,506</u>	<u>5,949,805</u>
Operating surplus		44,396	70,199
Transfer from Capital Account	10	<u>20,707</u>	<u>15,608</u>
Surplus for the year		65,103	85,807
Retained revenue reserves at 1 January		<u>237,497</u>	<u>151,690</u>
Retained revenue reserves at 31 December		<u>302,600</u>	<u>237,497</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**

Date: Sep 7, 2022

Emer Egan

**Ms Emer Egan
Chairperson**

Date: Sep 7, 2022

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	2020 €
Surplus for the year		65,103	85,807
Actuarial loss on pension liabilities	6 (d)	(77,600)	(44,200)
Adjustment to deferred pension funding asset	6 (c)	<u>77,600</u>	<u>44,200</u>
Total comprehensive surplus for the year		<u>65,103</u>	<u>85,807</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
Date: Sep 7, 2022

Emer Egan

Ms Emer Egan
Chairperson
Date: Sep 7, 2022

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

	Notes	2021 €	2020 €
Property, plant and equipment	7	<u>74,177</u>	<u>94,884</u>
CURRENT ASSETS			
Cash and cash equivalents		533,189	311,767
Receivables and prepayments	8	<u>173,642</u>	<u>173,178</u>
		706,831	484,945
CURRENT LIABILITIES			
Payables and accruals	9	<u>(404,231)</u>	<u>(247,447)</u>
NET CURRENT ASSETS			
		<u>302,600</u>	<u>237,498</u>
NET ASSETS			
		376,777	332,382
RETIREMENT BENEFITS			
Retirement benefit obligations	6 (c)	(577,800)	(389,000)
Deferred retirement benefit funding asset	6 (c)	<u>577,800</u>	<u>389,000</u>
TOTAL NET ASSETS			
		<u>376,777</u>	<u>332,382</u>
REPRESENTED BY:			
Capital account	10	74,177	94,884
Retained revenue reserves		<u>302,600</u>	<u>237,498</u>
		<u>376,777</u>	<u>332,382</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
Date: Sep 7, 2022

Emer Egan

Ms Emer Egan
Chairperson
Date: Sep 7, 2022

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	2020 €
Net cash inflow from operating activities			
Operating surplus for the year		65,103	85,807
Depreciation	5	52,734	60,336
Transfer from Capital Account	10	(20,707)	(15,608)
(Increase)/decrease in receivables	8	(464)	(101,072)
Increase/(decrease) in payables	9	<u>156,783</u>	<u>24,642</u>
Net cash inflow from operating activities		253,449	54,105
Cashflow from investing activities			
Payments to acquire Property, Plant and Equipment	7	<u>(32,027)</u>	<u>(44,728)</u>
Increase in cash and cash equivalents		<u>221,422</u>	<u>9,377</u>
Cash and cash equivalents at 1 January		311,767	302,390
Cash and cash equivalents at 31 December		<u>533,189</u>	<u>311,767</u>
Increase in cash and cash equivalents		<u>221,422</u>	<u>9,377</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 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 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 2021

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 2021

3.	INCOME	2021	2020
		€	€
	Department of Education grants		
	Subhead A11.1	5,702,385	5,696,253
	Less: Employee contributions remitted to DPER	<u>(23,600)</u>	<u>(17,211)</u>
		<u>5,678,785</u>	<u>5,679,042</u>
	Other Income:		
	EU Erasmus Grant	-	52,599
	Pobal Healthy Ireland Fund	-	(15,475)
	Dept of Children and Youth Affairs	-	68,418
	Early Years Educational Policy Unit	102,174	-
	COGG refund for Shared Services	189,743	155,275
	Bank Interest	<u>-</u>	<u>245</u>
		<u>291,917</u>	<u>261,062</u>
	Total Income	<u>5,970,702</u>	<u>5,940,104</u>
4.	SALARY COSTS	2021	2020
		€	€
	The staff costs of the Council comprise:		
	Salaries and wages	4,340,379	4,209,631
	Travel and subsistence – Staff:		
	Travel and subsistence – Local	571	14,001
	Travel and subsistence – Foreign	-	1,050
	Staff development, health, and safety expenses	<u>75,257</u>	<u>78,429</u>
		<u>4,416,207</u>	<u>4,303,111</u>
(a)	Aggregate Employee Benefits	2021	2020
		€	€
	Staff short-term benefits	4,223,143	4,121,234
	Termination benefits	-	-
	Retirement benefit costs	111,200	79,900
	Employer’s contribution to social welfare	6,036	8,925
	Employer’s contribution to social welfare (refunds)	<u>-</u>	<u>(428)</u>
		<u>4,340,379</u>	<u>4,209,631</u>

Deductions of €23,600 (2020: €17,211) 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 43.3 (2020: 41.2).

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

4. SALARY COSTS *(continued)*

(a) Aggregate Employee Benefits *(continued)*

The Council's employment control framework figure for 2021 was 41 (2020: 41).

Range of total employee benefits

		2021	2020
		No.	No.
<i>Number of Employees</i>			
From	To		
€60,000	– €69,999	8	8
€70,000	– €79,999	3	3
€80,000	– €89,999	13	19
€90,000	– €99,999	10	3
€100,000	– €109,999	0	1
€110,000	– €119,999	0	0
€120,000	– €129,999	0	0
€130,000	– €139,999	0	0
€140,000	– €149,999	0	1
€150,000	– €159,999	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	2021	2020
	€	€
Basic pay	4,223,143	4,121,234
Overtime	-	-
Allowances	-	-
	<u>4,223,143</u>	<u>4,121,234</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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:

	2021	2020
	€	€
Salary	336,505	362,353
Allowances	-	-
Termination benefit	-	-
Health insurance	-	-
	<u>336,505</u>	<u>362,353</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 2021.

(d) Chief Executive Officer Salary and Benefits

The Chief Executive was paid a salary of €159,789 (2020: €9,509). No bonus payments were made. She recouped expenses of €0 (2020: €369).

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

	2021	2020
	€	€
Basic pay (retiring CEO up to 27 November 2020)	-	<u>140,368</u>
Basic pay (CEO appointed 30 November 2020)	<u>159,789</u>	<u>9,509</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 2021 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 in 2021 was €116,668 (2020: €107,876) No bonus payments were made. He recouped expenses of €480 (2020: €1,334).

A Deputy Chief Executive was appointed on 8 June 2021. His salary as Deputy Chief Executive in 2021 was €60,048. No bonus payments were made. He recouped expenses of €170.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

5. EXPENDITURE	2021 €	2020 €
Administration and Project Costs		
<i>Research:</i>		
Research fees	516,356	663,851
Subscriptions	26,154	12,852
Reference books, documents and subscriptions	40,062	12,994
Consultation expenses	51,029	18,406
<i>Curriculum development and promotion:</i>		
Publications and digital media	109,764	32,831
General advertising, design and photography	78,360	121,540
Conference expenses	1,484	4,255
School Networks	17,824	62,582
Room hire and catering, including hospitality	2,700	30,795
<i>Travel and subsistence:</i>		
Travel and subsistence - Council Members	348	1,702
Committee travel and subsistence – Boards & Development Groups	-	15,338
<i>Information Technology:</i>		
Information technology	297,939	198,943
<i>Office and related costs:</i>		
Rent rates, security, and storage	231,482	218,566
Office equipment and repairs and maintenance	25,202	29,064
Telephone, postage, stationery	56,520	54,875
Light and heat	26,507	22,402
Cleaning	22,894	11,634
<i>Professional Fees:</i>		
Accountancy and other professional fees	39,939	50,247
External audit fee	14,000	14,000
Internal audit fee	7,841	9,031
<i>Other Expenses:</i>		
Bank charges	509	450
Late payment fees	291	-
Interest on late payment of taxes	1,360	-
Depreciation	52,734	60,336
	<u>1,621,299</u>	<u>1,646,694</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

5.	EXPENDITURE (<i>continued</i>)	2021 €	2020 €
	<i>Breakdown of travel and subsistence - Council Members:</i>		
	Prof. Mary O’Sullivan	60	796
	Mr Ed Byrne	-	22
	Máire Ní Chiarba. Uas.	-	805
	Ms Carmel Browne	-	234
	Dr. Finn Ó Murchú	-	374
	Mr Geoff Browne	-	699
	Ms Phil Lynch	-	167
	Ms Anne McHugh	<u>288</u>	<u>-</u>
		<u>348</u>	<u>3,097</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.

No Grant payments were made to schools and settings in 2021 (2020: €1,500).

No payments were made to the Executive in the year for the use of home broadband for official business (2020: €0). In 2021, Committee travel and subsistence includes no foreign travel (2020: €0).

Hospitality costs amounted to €4,614 in 2021. (2020: €13,017).

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 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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021.

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

	2021	2020
Discount Rate	1.30%	0.85%
Price Inflation	2.25%	1.50%
Salary Increases	3.25%	2.50%
State Pension Increases	2.25%	1.50%
Assumed Pension Increases	2.25%	1.50%

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 2021 and 2041.

Year of attaining age 68	2021	2041
Life expectancy – male (in years)	19.5	21.6
Life expectancy – female (in years)	21.7	23.6

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. RETIREMENT BENEFIT COSTS (*continued*)

(a) Analysis of the amount charged to operating profit

	2021 €	2020 €
Current service costs	131,500	93,900
Interest on defined benefit liabilities	3,300	3,200
Less: Employee contributions	(23,600)	(17,200)
Costs of termination benefits	<u>-</u>	<u>-</u>
	<u>111,200</u>	<u>79,900</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

	2021 €	2020 €
Net retirement benefit obligation as at 1 January 2021	(389,000)	(247,700)
Employee service cost	(107,900)	(93,900)
Net interest on net defined liability	(3,300)	(3,200)
Actuarial (loss)/gain during the year	(77,600)	(44,200)
Pensions paid in the year	<u>-</u>	<u>-</u>
Net retirement benefit obligation as at 31 December 2021	<u>(577,800)</u>	<u>(389,000)</u>

(d) Actuarial gain/(loss)

	2021 €	2020 €
Actuarial loss during the year	(77,600)	(44,200)
Experience gain/(loss) in the year	<u>-</u>	<u>-</u>
Total Actuarial loss for the year ended 31 December 2021	<u>(77,600)</u>	<u>(44,200)</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

7. PROPERTY, PLANT AND EQUIPMENT

	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>
Prior Year				
	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
Cost				
1 January 2020	34,560	13,318	289,050	336,928
Additions	<u>719</u>	<u>147</u>	<u>43,862</u>	<u>44,728</u>
As at 31 December 2020	<u>35,279</u>	<u>13,465</u>	<u>332,912</u>	<u>381,656</u>
Depreciation				
1 January 2020	16,381	10,792	199,263	226,436
Charge for the period	<u>3,132</u>	<u>772</u>	<u>56,432</u>	<u>60,336</u>
As at 31 December 2020	<u>19,513</u>	<u>11,564</u>	<u>255,695</u>	<u>286,772</u>
Net book value				
At 31 December 2020	<u>15,766</u>	<u>1,901</u>	<u>77,217</u>	<u>94,884</u>
At 31 December 2019	<u>18,179</u>	<u>2,526</u>	<u>89,787</u>	<u>110,492</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

8.	RECEIVABLES AND PREPAYMENTS		2021	2020
			€	€
	Prepayments		<u>173,642</u>	<u>173,178</u>
9.	PAYABLES AND ACCRUALS		2021	2020
			€	€
	Trade creditors		1,300	1,188
	PSWT		11,734	3,856
	PAYE/PRSI		9,040	17,607
	VAT		7,514	13,560
	Other creditors		31	287
	Accruals		<u>374,612</u>	<u>210,949</u>
			<u>404,231</u>	<u>247,447</u>
10.	CAPITAL ACCOUNT		2021	2020
			€	€
	Balance at 1 January			94,884
	Funds allocated to acquire fixed assets	32,027		44,728
	Amortisation in line with depreciation	(52,734)		(60,336)
	Loss on disposals	<u>-</u>	<u>(20,707)</u>	<u>(15,608)</u>
	Balance at 31 December		<u>74,177</u>	<u>94,884</u>

11. 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 2021

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 1 April 2014, annual rent €50,000
- c. Lease 3 for 10 years commencing on 1 February 2017, annual rent €23,592
- d. Lease 4 for 3 years commencing 1 December, 2019, annual rent €9,600.

At 31 December 2021, the Council had outstanding commitments under operating leases that fall due as follows:

	2021	2020
	€	€
<i>Expiry date:</i>		
Within 1 year	162,377	167,992
Between 2 and 5 years	263,555	402,340
After more than 5 years	<u>1,939</u>	<u>25,531</u>
	<u>427,871</u>	<u>595,863</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 is a significant event which commenced during the year ended 31st December 2020, and, at the date of approval of these financial statements, continues to impact on NCCA activities. The Council accepts that the effects of the pandemic are likely to be felt for the foreseeable future. The Council has taken 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, 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.

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 28 February 2022.

