



NCCA

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

**FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GENERAL INFORMATION

Council Address: 35 Fitzwilliam Square
Dublin 2 D02 KH36

Senior professional staff: Mr. John Hammond, Chief Executive (to 27 November 2020)
Ms. Arlene Forster, Chief Executive (from 30 November 2020)
Ms. Arlene Forster, Deputy Chief Executive (to 29 November 2020)
Mr. Barry Slattery, 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
Dr. Patrick Sullivan

Assistant Principal: Mr. Paul Brady (to 9 October 2020)
Ms. Áine Armstrong Farrell (from 12 October 2020)

Members of the Council:

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

Appointed to 28th February 2022

Prof. Mary O'Sullivan
Dr Deirbhile Nic Craith
Dr Michael Redmond
Ms Áine O Sullivan
Máire Ní Chiarba, Uasal
Mr Ed Byrne
Mr Fergal Kelly
Ms Joyce Perdue
Ms Orlaith O'Connor
Ms Anne McHugh
Edel Ní Chorráin, Uasal
Ms Claire McGee
Mr Brian Tubbert
Mr Michael Delargey
Ms Carmel Browne
Mr Joe McKeown
Ms Patricia Gordon
Dr Finn Ó Murchú
Mr Geoff Browne
Ms Áine Lynch
Ms Phil Lynch
Dr Teresa Hagan
Dr Tim Desmond (to 31 October 2020)
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.

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 2020 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 2020.

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. Six meetings were held in 2020 with the meeting scheduled for 19 March 2020 cancelled at short notice due to emerging COVID-19 pandemic restrictions. Subsequently, five virtual Council meetings were held online.

The table overleaf details the appointment period for current members:

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Members of Council 2020

Name	Nominating Organisation (where applicable)	Date First Appointed	Date(s) Reappointed
Prof. Mary O'Sullivan Chairperson	Minister for Education and Skills	1 May, 2019	
Dr Deirbhile Nic Craith Deputy Chairperson	Irish National Teachers' Organisation	13 June, 2010	25 June, 2015 1 March, 2019 (as Deputy Chairperson)
Dr Michael Redmond Deputy Chairperson	Joint Managerial Body	1 April, 2015	1 March, 2019
Ms Áine O Sullivan	Association of Community and Comprehensive Schools	25 June, 2015	1 March, 2019
Mr Ed Byrne	Association of Secondary Teachers, Ireland	18 April, 2019	
Máire Ní Chiarba. Uas.	Association of Secondary Teachers, Ireland	25 June, 2015	1 March, 2019
Mr Fergal Kelly	Catholic Primary Schools Management Association	1 March, 2019	
Ms Joyce Perdue	Church of Ireland Board of Education	1 March, 2019	
Ms Orlaith O'Connor	Department of Education and Skills	9 September 2019	
Ms Anne McHugh	Education and Training Boards, Ireland	1 March, 2019	
Edel Ní Chorráin, Uas.	Foras na Gaeilge	1 March, 2019	
Ms Claire McGee	Ibec	1 March, 2019	
Mr Brian Tubbert	Irish Congress of Trade Unions	1 March, 2019	
Mr Michael Delargey	Irish Federation of University Teachers	1 April, 2010	25 June 2015 1 March, 2019
Ms Carmel Browne	Irish National Teachers' Organisation	1 March, 2019	
Mr. Joe McKeown	Irish National Teachers' Organisation	1 March, 2019	
Ms Patricia Gordon	Joint Managerial Body	1 March, 2019	
Dr. Finn Ó Murchú	National Association of Boards of Management in Special Education	1 March, 2019	
Ms Áine Lynch	National Parents Council, Primary	25 June, 2015	1 March, 2019
Mr Geoff Browne	National Parents Council, Post- Primary	1 March, 2019	
Dr Teresa Hagan	Nominee of the Minister for Education and Skills	1 March, 2019	
Ms Phil Lynch	Nominee of the Minister for Children and Youth Affairs	1 March, 2019	
Dr Tim Desmond	State Examinations Commission	6 November, 2017	1 March, 2019 Resigned 31 October 2020
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 six meetings of the ARC in 2020. Three of these were 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

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

The current Governance Committee 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 Governance Committee on 24th September 2020.

There were three meetings of the Governance Committee in 2020. Two of these were virtual meetings, held online due to COVID 19 restrictions.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2020 is set out below including the expenses received by each member. Council and Committee members do not receive fees for their involvement in the Council:

Name	No. of Council Meetings (5)	No. of Audit and Risk Committee Meetings (6)	No. of Governance Committee Meetings (3)	Expenses (no fees paid to Council members) ¹
Prof. Mary O'Sullivan	6			€796
Dr Deirbhile Nic Craith	6		3	
Dr Michael Redmond	6			
Ms Áine O Sullivan	5		3	
Mr Ed Byrne	5			€22
Máire Ní Chiarba. Uas.	6			€805
Mr Fergal Kelly	5			
Ms Joyce Perdue	5			
Ms Orlaith O'Connor	5			
Ms Anne McHugh	6	5		
Edel Ní Chorráin, Uas.	5			
Ms Claire McGee	6			
Mr Brian Tubbert	6			
Mr Michael Delargey	3		3	
Ms Carmel Browne	6			€234
Mr. Joe McKeown	6	5		
Ms Patricia Gordon	5			
Dr. Finn Ó Murchú	6			€374
Ms Áine Lynch	4		2	
Mr Geoff Browne	5	3		€699
Dr Teresa Hagan	6	5		
Ms Phil Lynch	3			€167
Dr Tim Desmond	1			
Mr David Duffy	6			
Ms Liz Farrell	5			
Ms. Etain Doyle (ARC)		3		
Ms Joan O'Connor (ARC)		5		
Mr. Dermot O'Riordan (Governance Committee)			1	
Total				€3,097

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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Key Personnel Changes

Changes to the Executive included the appointment on 12 October, 2020 of Aine Armstrong Farrell to the post of Head of Corporate Services (Assistant Principal) following the retirement of Paul Brady Head of Corporate Services (Assistant Principal) on 9 October 2020. Arlene Forster was appointed to the post of Chief Executive Officer on 30 November 2020 following the retirement of John Hammond CEO from 27 November 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 expenditure for staff and the Council is disclosed in note 4 and note 5 to the financial statements respectively.

Legal Costs and Settlements

In 2020, 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 €13,268.15 (2019: €2,750.86) were incurred for general advice in relation to a property lease, a policy review and on procurement.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions in 2020 and were incurred for general advice.

Professional fees and consultancy

	2020	2019
	€	€
Accountancy and other professional fees	59,278	56,779
Audit fee	14,000	14,000
Consultancy (commissioned research for curriculum and assessment work)	<u>663,851</u>	<u>807,873</u>
Total	<u>737,129</u>	<u>878,652</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.):

	2020	2019
	€	€
Internal	4,865	1,657
External	<u>8,152</u>	<u>3,511</u>
Total	<u>13,017</u>	<u>5,168</u>

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

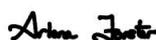
The Council has policies and procedures in place in priority areas to comply with the Code of Practice for the Governance of State Bodies. Work will continue on aspects of the Code of Practice with the continued development, review and renewal of policies over the coming period.

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 Data Protection Policy, approved in September 2019, was reviewed and updated particularly in light of remote working, new responsibilities related to cookies management and ongoing work to further embed data protection in work practices. Staff training and upskilling on using online platforms and on good practices related to the protection of personal data, was prioritised in support of remote working. IT support was provided to members of Council and its enabling structures to support the continuity of work in the online environment in 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 will complete a self-assessment of its effectiveness, including a survey facilitated by an independent organisation in early 2021. As with the last self-assessment conducted in 2018, 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



Ms Arlene Forster

Chief Executive



Prof Mary O'Sullivan

Chairperson

Date: Jun 24, 2021

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 and system of Internal Control *(continued)*

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 2020 and up to the date of approval of the financial statements.

Internal control and capacity to handle risk

NCCA has an Audit and Risk Committee (ARC) comprising four Council members and one external member, with financial and audit expertise. The external member was chairperson of the ARC in 2019. The ARC is independent of the management of the organisation. In particular, the Committee seeks to ensure that the internal control systems including audit activities are monitored actively and independently. The ARC met six times in 2020.

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 2020 and reported to the ARC.

The *Review of the System of Internal Control, 2020* by Crowley's DFK drew attention to many positive features of NCCA's internal control environment. The review reported no high-risk findings that may result in a material financial loss or operational disruption to the NCCA. The report found that most of the controls tested were operating effectively and that reasonable assurance can be placed on the sufficiency and operation of internal controls to effectively mitigate and / or manage key inherent risks. It recommended a number of aspects of control for attention in 2021 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 2021, in some cases once public health guidelines permit.

It was noted some actions agreed in 2019 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 carried out by Crowley's DFK 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 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.”

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

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 within 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:

- 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.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

Ongoing Monitoring and Review

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

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

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

Review of Effectiveness

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

I confirm that the ARC conducted an annual review of the effectiveness of the internal controls for 2020. 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 2020 on (16 March, 2021). This review was informed by the review undertaken by the ARC.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2020 that require disclosure in the financial statements.

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: Jun 24, 2021



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 2020 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 2020 and of its income and expenditure for 2020 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

28 June 2021

Appendix to the report

Responsibilities of Council members

As detailed in the governance statement and Council members' report, the members are responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Council for Curriculum and Assessment's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the National Council for Curriculum and Assessment to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 €	2019 €
Income			
Department of Education grants and other income	3	5,940,104	7,064,278
Deferred funding for retirement benefits	6	<u>79,900</u>	<u>109,900</u>
		<u>6,020,004</u>	<u>7,174,178</u>
Expenditure			
Staff Costs	4	4,303,111	4,586,583
Administration and Project Costs	5	<u>1,646,694</u>	<u>2,387,330</u>
		<u>5,949,805</u>	<u>6,973,913</u>
Operating surplus		70,199	200,265
Transfer from Capital Account	10	<u>15,608</u>	<u>1,180</u>
Surplus for the year		85,807	201,445
Retained revenue reserves at 1 January		<u>151,690</u>	<u>(49,755)</u>
Retained revenue reserves at 31 December		<u>237,497</u>	<u>151,690</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

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: Jun 24, 2021
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NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 €	2019 €
Surplus for the year		85,807	201,445
Actuarial (loss)/gain on pension liabilities	6 (d)	(44,200)	99,400
Adjustment to deferred pension funding asset	6 (c)	<u>44,200</u>	<u>(99,400)</u>
Total comprehensive surplus for the year		<u>85,807</u>	<u>201,445</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

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: Jun 24, 2021
Date:

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

	Notes	2020 €	2019 €
Property, plant and equipment	7	<u>94,884</u>	<u>110,492</u>
CURRENT ASSETS			
Cash and cash equivalents		311,767	302,390
Receivables and prepayments	8	<u>173,178</u>	<u>72,106</u>
		484,945	374,496
CURRENT LIABILITIES			
Payables and accruals	9	<u>(247,447)</u>	<u>(222,806)</u>
NET CURRENT ASSETS			
		<u>237,498</u>	<u>151,690</u>
NET ASSETS			
		332,382	262,182
RETIREMENT BENEFITS			
Retirement benefit obligations	6 (c)	(389,000)	(247,700)
Deferred retirement benefit funding asset	6 (c)	<u>389,000</u>	<u>247,700</u>
TOTAL NET ASSETS			
		<u>332,382</u>	<u>262,182</u>
REPRESENTED BY:			
Capital account	10	94,884	110,492
Retained revenue reserves		<u>237,498</u>	<u>151,690</u>
		<u>332,382</u>	<u>262,182</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

Mary O'Sullivan

Prof Mary O'Sullivan
Chairperson

Date: Jun 24, 2021
Date:

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 €	2019 €
Net cash inflow from operating activities			
Operating surplus for the year		85,807	201,445
Depreciation	5	60,336	57,489
Transfer from Capital Account	10	(15,608)	(1,180)
(Increase)/decrease in receivables	8	(101,072)	111,098
Increase/(decrease) in payables	9	<u>24,642</u>	<u>(107,512)</u>
Net cash inflow from operating activities		54,105	261,340
Cashflow from investing activities			
Payments to acquire Property, Plant and Equipment	7	<u>(44,728)</u>	<u>(56,309)</u>
Increase in cash and cash equivalents		<u>9,377</u>	<u>205,031</u>
Cash and cash equivalents at 1 January		302,390	97,359
Cash and cash equivalents at 31 December		<u>311,767</u>	<u>302,390</u>
Increase in cash and cash equivalents		<u>9,377</u>	<u>205,031</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020

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 2020

3.	INCOME	2020 €	2019 €
	Department of Education grants		
	Subhead A11.1	5,696,253	6,892,363
	Less: Employee contributions remitted to DPER	<u>(17,211)</u>	<u>(22,808)</u>
		<u>5,679,042</u>	<u>6,869,555</u>
	Other Income		
	EU Erasmus Grant	52,599	11,155
	Pobal Healthy Ireland Fund	(15,475)	-
	Dept of Children and Youth Affairs	68,418	77,666
	Monaghan Education Centre	-	2,983
	COGG refund for Shared Services	155,275	102,919
	Bank Interest	<u>245</u>	<u>-</u>
		<u>261,062</u>	<u>194,723</u>
	Total Income	<u>5,940,104</u>	<u>7,064,278</u>
4.	SALARY COSTS	2020 €	2019 €
	The staff costs of the Council comprise:		
	Salaries and wages	4,209,631	4,437,562
	Travel and subsistence – Staff:		
	Travel and subsistence – Local	14,001	18,872
	Travel and subsistence – Foreign	1,050	19,328
	Staff development, health, and safety expenses	<u>78,429</u>	<u>110,821</u>
		<u>4,303,111</u>	<u>4,586,583</u>
(a)	Aggregate Employee Benefits	2020 €	2019 €
	Staff short-term benefits	4,121,234	4,343,764
	Termination benefits	-	-
	Retirement benefit costs	79,900	87,092
	Employer’s contribution to social welfare	8,925	11,974
	Employer’s contribution to social welfare (refunds)	<u>(428)</u>	<u>(5,268)</u>
		<u>4,209,631</u>	<u>4,437,562</u>

Deductions of €17,200 (2019: €22,808) 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 41.2 (2019: 43.2).

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. SALARY COSTS *(continued)*

(a) Aggregate Employee Benefits *(continued)*

The Council's employment control framework figure for 2020 was 41 (2019: 41).

Range of total employee benefits

		2020 No.	2019 No.
<i>Number of Employees</i>			
From	To		
€60,000	– €69,999	8	5
€70,000	– €79,999	3	10
€80,000	– €89,999	19	8
€90,000	– €99,999	3	5
€100,000	– €109,999	1	2
€110,000	– €119,999	0	0
€120,000	– €129,999	0	0
€130,000	– €139,999	0	0
€140,000	– €149,000	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

	2020 €	2019 €
Basic pay	4,121,234	4,343,764
Overtime	-	-
Allowances	-	-
	<u>4,121,234</u>	<u>4,343,764</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. SALARY COSTS *(continued)*

(c) Key Management Personnel

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

	2020	2019
	€	€
Salary	362,353	345,885
Allowances	-	-
Termination benefit	-	-
Health insurance	-	-
	<u>362,353</u>	<u>345,885</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 2020.

(d) Chief Executive Officer Salary and Benefits

The Chief Executive retired on 27th November 2020 and was paid a salary of €140,368 to that date (2019: €140,898). No bonus payments were made. He recouped expenses of €1,267 (2019: €5,636). The new CEO was appointed on 30th November 2020 and was paid a salary of €9,509 from date of appointment. No bonus payments were made. She did not recoup any expenses in her role as Chief Executive in the year.

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

	2020	2019
	€	€
Basic pay (retiring CEO)	<u>140,368</u>	<u>140,898</u>
Basic pay (appointed CEO)	<u>9,509</u>	=

The Chief Executive Officers are members of the Superannuation Scheme for Established Civil Servants and their 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 2020 there were incumbents in two posts of Deputy Chief Executive.

A Deputy Chief Executive was appointed on 1st March, 2016. She was subsequently appointed Chief Executive on 30th November 2020. Her salary in her time as Deputy Chief Executive in 2020 was €104,600 (2019: €105,936). No bonus payments were made. She recouped expenses of €369 (2019: €1,605).

A Deputy Chief Executive was appointed on 22 November, 2018. His salary in 2020 was €107,876 (2019: €99,051). No bonus payments were made. He recouped expenses of €1,334 (2019: €7,288).

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

5. EXPENDITURE	2020 €	2019 €
Administration and Project Costs		
<i>Research:</i>		
Research fees	663,851	807,873
Subscriptions	12,852	18,912
Reference books, documents and subscriptions	12,994	5,421
Consultation expenses	18,406	21,251
<i>Curriculum development and promotion:</i>		
Publications and digital media	32,831	81,657
General advertising, design and photography	121,540	32,770
Conference expenses	4,255	95,700
School Networks	62,582	191,585
Room hire and catering, including hospitality	30,795	127,033
<i>Travel and subsistence:</i>		
Travel and subsistence - Council Members	1,702	11,600
Committee travel and subsistence – Boards & Development Groups	15,338	118,811
<i>Information Technology:</i>		
Information technology	198,943	273,810
<i>Office and related costs:</i>		
Rent rates, security, and storage	218,566	242,736
Office equipment and repairs and maintenance	29,064	26,437
Telephone, postage, stationery	54,875	142,040
Light and heat	22,402	27,554
Cleaning	11,634	33,370
<i>Professional Fees:</i>		
Accountancy and other professional fees	59,278	56,779
Audit fee	14,000	14,000
<i>Other Expenses:</i>		
Bank charges	450	502
Depreciation	<u>60,336</u>	<u>57,489</u>
	<u>1,646,694</u>	<u>2,387,330</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

5. EXPENDITURE (<i>continued</i>)	2020	2019
	€	€
<i>Breakdown of travel and subsistence - Council Members:</i>		
Prof. Mary O’Sullivan	796	1,563
Dr Deirbhile Nic Craith	-	97
Mr Ed Byrne	22	223
Máire Ní Chiarba. Uas.	805	3,932
Mr Fergal Kelly	-	67
Ms Joyce Perdue	-	93
Ms Anne McHugh	-	591
Mr Brian Tubbert	-	92
Mr Michael Delargey	-	370
Ms Carmel Browne	234	866
Mr Joe McKeown	-	129
Dr. Finn Ó Murchú	374	393
Mr Geoff Browne	699	1,386
Ms Phil Lynch	167	75
Mr David Leahy	-	709
Mr Don Myers	-	<u>1,014</u>
	<u>3,097</u>	<u>11,600</u>

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

Grant payments of €1,500 were made to schools and settings in 2020 (2019: €58,000).

No payments were made to the Executive in the year for the use of home broadband for official business (2019: €0). In 2020, Committee travel and subsistence includes no foreign travel (2019: €0).

Hospitality costs amounted to €13,017 in 2020. (2019: €5,168).

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 68 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 2020

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 2020.

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

	2020	2019
Discount Rate	0.85%	1.95%
Price Inflation	1.50%	1.80%
Salary Increases	2.50%	2.80%
State Pension Increases	1.50%	1.80%
Assumed Pension Increases	1.50%	1.80%

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 2020 and 2040.

Year of attaining age 68	2020	2040
Life expectancy – male (in years)	19.2	21.4
Life expectancy – female (in years)	21.5	23.4

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

6. RETIREMENT BENEFIT COSTS *(continued)*

(a) Analysis of the amount charged to operating profit

	2020	2019
	€	€
Current service costs	93,900	105,300
Interest on defined benefit liabilities	3,200	4,600
Less: Employee contributions	(17,200)	(22,808)
Costs of termination benefits	—	—
	<u>79,900</u>	<u>87,092</u>

In the prior year, deferred funding for retirement benefits income was disclosed on a gross basis, being the total of current service costs and interest on defined benefit liabilities, and the employee contributions were included within staff costs. In the current year, deferred funding for retirement benefits income reflects the net cost to the NCCA, after adjustment for employee contributions.

(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

	2020	2019
	€	€
Net retirement benefit obligation – 1 January 2020	(247,700)	(237,200)
Employee full service cost	(93,900)	(105,300)
Net interest on net defined liability	(3,200)	(4,600)
Actuarial (loss)/gain during the year	(44,200)	99,400
Pensions paid in the year	—	—
Net retirement benefit obligation as at 31 December 2020	<u>(389,000)</u>	<u>(247,700)</u>

(d) Actuarial gain/(loss)

	2020	2019
	€	€
Actuarial (loss)/gain during the year	(44,200)	99,400
Experience gain/(loss) in the year	—	—
Total Actuarial (loss)/gain for the year ended 31 December 2020	<u>(44,200)</u>	<u>99,400</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. PROPERTY, PLANT AND EQUIPMENT

	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>
Prior Year				
	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
Cost				
1 January 2019	33,978	12,018	269,093	315,089
Additions	582	1,300	54,427	56,309
Disposals	<u>-</u>	<u>-</u>	<u>(34,470)</u>	<u>(34,470)</u>
As at 31 December 2019	<u>34,560</u>	<u>13,318</u>	<u>289,050</u>	<u>336,928</u>
Depreciation				
1 January 2019	13,329	10,246	179,842	203,417
Charge for the period	3,052	546	53,981	57,489
Disposals	<u>-</u>	<u>-</u>	<u>(34,470)</u>	<u>(34,470)</u>
As at 31 December 2019	<u>16,381</u>	<u>10,792</u>	<u>199,263</u>	<u>226,436</u>
Net book value				
At 31 December 2019	<u>18,179</u>	<u>2,526</u>	<u>89,787</u>	<u>110,492</u>
At 31 December 2018	<u>20,649</u>	<u>1,772</u>	<u>89,252</u>	<u>111,672</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

8. RECEIVABLES AND PREPAYMENTS	2020	2019
	€	€
Prepayments	<u>173,178</u>	<u>72,106</u>

9. PAYABLES AND ACCRUALS	2020	2019
	€	€
Trade creditors	1,188	9,830
PSWT	3,856	2,450
PAYE/PRSI	17,607	7,982
VAT	13,560	-
Other creditors	287	98
Accruals	<u>210,949</u>	<u>202,446</u>
	<u>247,447</u>	<u>222,806</u>

10. CAPITAL ACCOUNT	2020	2020	2019	2019
	€	€	€	€
Balance at 1 January		110,492		111,672
Funds allocated to acquire fixed assets	44,728		56,309	
Amortisation in line with depreciation	(60,336)		(57,489)	
Loss on disposals	<u>-</u>	<u>(15,608)</u>	<u>-</u>	<u>(1,180)</u>
Balance at 31 December		<u>94,884</u>		<u>110,492</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.

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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 1 year commencing 1 January, 2021, annual rent €4,800.
- e. Lease 5 for 3 years commencing 1 December, 2019, annual rent €9,600.

At 31 December 2020, the Council had outstanding commitments under operating leases that fall due as follows:

	2020	2019
	€	€
<i>Expiry date:</i>		
Within 1 year	167,992	166,938
Between 2 and 5 years	402,340	541,935
After more than 5 years	25,531	49,150

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 16 March 2021.