



NCCA

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

**FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GENERAL INFORMATION

Council Address:	ESRI Building, Whitaker Square, Sir John Rogerson's Quay, Dublin 2 D02 K138
Senior professional staff:	Ms. Arlene Forster, Chief Executive Mr. Barry Slattery, Deputy Chief Executive Dr. Patrick Sullivan, Deputy Chief Executive
Directors Curriculum and Assessment:	Ms. Donna Carolan (Acting from 4 th Mar 2024) Dr. Derek Grant Mr. Ben Murray Elaine Ní Neachtain, Uasal Ms. Evelyn O'Connor (Acting from 1 June 2019) Ms. Aoife Rush Mr Diarmuid Mooney (Acting from 1 Jan 2022) Mr Ger O'Sullivan (Acting from 4 Apr 2022) Mr. John Behan Ms. Jacinta Regan Ms. Rachel Linney (Acting from 29 th Jan 2024) Ms. Sinéad Tuohy (Acting from 29 th Jan 2024) Ms. Tracy Curran

Head of Governance, Compliance and Corporate Services: Mr. Kenneth Daly (from 17th October 2024)
Head of Corporate Operations: 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
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
ISSU
ISSU
Joint Managerial Body for School Management in Voluntary Secondary Schools
National Association of Boards of Management in Special Education
National Parents Council
National Parents Council
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 from 1st March 2022

Mr Seán Ó Foghlú
Mr Joe McKeown
Dr Michael Redmond
Mr Denis Ring
Ms Deirdre Mac Donald
Mr Ed Byrne
Mr Rory D'Arcy
Ms Joyce Perdue
Ms Orlaith O'Connor (to 8 February 2024)
Mr Martin Whyte (from 8 February 2024)
Ms Anne McHugh
Ms Muireann Ní Mhoráin (from 18 January 2024)
Ms Claire McGee (to 30 September 2024)
Ms Meadhbh Costello (from 1 December 2024)
Mr Brian Tubbert
Dr Sandra Austin
Ms Carmel Browne
Ms. Máirín Ní Chéileachair
Mr Shari Irfan (to 8 July 2024)
Mr Jack McGinn (from 9 July 2024)
Ms Patricia Gordon
Dr Finn Ó Murchú
Mr Rob Walpole (from 1 January 2024)
Ms Carmel O'Shea (from 1 January 2024)
Dr Sheila Garrity
Dr Teresa Hagan
Ms Elaine Sheridan
Ms Olive O'Connell (from 1 January 2024)
Mr David Duffy

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Bank:	Bank of Ireland 50-55 Baggot Street Lower Dublin 2 D02 Y754
Accountants:	Harney Nolan Business Advisors Equity House Deerpark Business Complex Dublin Road Carlow R93 K7W4
Auditors (External):	The Comptroller and Auditor General 3A Mayor Street Upper Dublin 1 D01 PF72
Auditors (Internal):	Crowleys DFK 16/17 College Green, Dublin 2
Actuaries:	Willis Tower Watson Elm Park Business Campus, Merrion Road, Dublin 4
Web Site :	www.ncca.ie

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

The National Council for Curriculum and Assessment (NCCA) was established under the Education Act 1998. The functions of the Council are set out in Part VII of the Act. The Council is accountable to the Minister for Education and is responsible for ensuring good governance and performs this task by setting strategic goals and actions and taking strategic decisions on all key areas of work.

The regular day-to-day management, control and direction of the NCCA are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Council and must ensure that all Council members have a clear understanding of the key activities and decisions related to Council and of any significant risks likely to arise. The CEO acts as a direct liaison between the Council and management of the NCCA.

Council Responsibilities

The work and responsibilities of the Council are set out in the Education Act 1998 (Part VII) and its accompanying schedule.

The matters specifically reserved for decision by Council are:

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

Standing items considered by the Council include:

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

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

Part VII (46) of the Education Act, 1998 requires the Council to keep, in such form as may be approved

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

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.

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 2024 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 2024.

Council Structure

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

In Spring 2022 the Minister for Education Norma Foley T.D. announced the appointment of a new Council for a four-year term until 28 February 2026. The term of the previous Council ended on 28 February 2022. The Council usually meets seven times per annum. 10 meetings were held in 2024, 7 of which were in person and 3 took place online.

The table overleaf details the appointment period for current members:

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

Members of Council 2024 *(appointed/ reappointed from 1st March 2022 onwards)*

Name	Nominating Organisation (where applicable)	Date First Appointed	Date(s) Reappointed
Mr Sean Ó Foghlú Chairperson	Minister for Education	12 December 2022	
Mr. Joe McKeown Deputy Chairperson	Irish National Teachers' Organisation	1 March 2019	1 March 2022
Dr Michael Redmond Deputy Chairperson	Joint Managerial Body	1 April 2015	1 March 2022
Mr Denis Ring	Association of Community and Comprehensive Schools	1 March 2022	
Mr Ed Byrne	Association of Secondary Teachers, Ireland	18 April 2019	1 March 2022
Ms Deirdre MacDonald	Association of Secondary Teachers, Ireland	1 March 2022	
Mr Rory D'Arcy	Catholic Primary Schools Management Association	1 March 2022	
Ms Joyce Perdue	Church of Ireland Board of Education	1 March 2019	1 March 2022
Ms Orlaith O'Connor	Department of Education	9 September 2019 to 8 February 2024	
Mr Martin Whyte	Department of Education	8 February 2024	
Ms Anne McHugh	Education and Training Boards, Ireland	1 March 2019	1 March 2022
Ms Muireann Ní Mhoráin	Foras na Gaeilge	18 January 2024	
Ms Claire McGee	Ibec	1 March 2019 to 30 September 2024	
Ms Meadhbh Costello	Ibec	1 December 2024	
Mr Brian Tubbert	Irish Congress of Trade Unions	1 March 2019	1 March 2022
Dr Sandra Austin	Irish Federation of University Teachers	24 Apr 2023	
Ms Carmel Browne	Irish National Teachers' Organisation	1 March 2019	1 March 2022
Ms. Máirín Ní Chéileachair	Irish National Teachers' Organisation	1 March 2022	
Ms Patricia Gordon	Joint Managerial Body	1 March 2019	1 March 2022

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

Dr. Finn Ó Murchú	National Association of Boards of Management in Special Education	1 March 2019	1 March 2022
Mr Rob Walpole	National Parents Council	1 January 2024	
Ms Carmel O'Shea	National Parents Council	1 January 2024	
Dr Teresa Hagan	Nominee of the Minister for Education	1 March 2019	1 March 2022
Dr Sheila Garrity	Nominee of the Minister for Children, Equality, Disability, Integration and Youth	20 September 2021	1 March 2022
Ms Elaine Sheridan	State Examinations Commission	1 December 2021	1 March 2022
Mr David Duffy	Teachers' Union of Ireland	25 June 2015	1 March 2022
Ms Olive O' Connell	Teachers' Union of Ireland	1 January 2024	
Mr Shari Irfan	Irish Second Level Students Union	9 July 2023 to 8 July 2024	
Mr Jack McGinn	Irish Second Level Students Union	9 July 2024	

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

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 6 meetings of the ARC in 2024 including a joint session held with the Governance Committee in February 2024. They were all virtual meetings, held online except for the joint meeting which was in person.

From May 12th, 2022, the membership of the Committee comprised Mr. Joe McKeown [Chairperson], Ms Teresa Hagan, Ms Edel Ní Chorráin, Mr Rory D'Arcy. Mr Dave Salter was appointed in May 2023 as the external member to the ARC, since then Mr David Salter has left his role as of 7th of June 2024. The Arc Committee welcomes two new members Patricia Gordon who joined on the 27th February 2024, in place of Edel Ní Chorráin, and external member Philip Crosby joined on the 25th October 2024.

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.

From May 12th, 2022, the membership of the Committee comprised Mr. Dermot O'Riordan (Chairperson), Dr Sheila Garrity, Ms Deirdre Mac Donald, Mr Denis Ring and Ms Mairín Ní Chéileachair. Mr Dermot O'Riordan has stood down from his role as Chairperson and Ms Deirdre Mac Donald was appointed to the role of Chairperson from November 2024.

There were 3 meetings of the GovC in 2024 including a joint session held with the ARC in February 2024. All of these were virtual meetings, held online with the exception of the joint meeting which was in person.

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Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2024 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 (10) ¹	No. of Audit and Risk Committee Meetings (6)	No. of Governance Committee Meetings (3)	Expenses (no fees paid to Council members) ² €
Mr Sean Ó Foghlú	10/10			
Dr Michael Redmond	9/10			
Mr Ed Byrne	9/10			826
Ms Joyce Perdue	10/10			83
Ms Orlaith O'Connor	2/2			
Ms Anne McHugh	7/10			1,174
Ms Deirdre Mac Donald	8/10		0/3	2,612
Ms Claire McGee	5/9			
Mr Brian Tubbert	9/10			
Ms Carmel Browne	10/10			220
Mr. Joe McKeown	7/10	6/6		
Ms Patricia Gordon	9/10	4/5		
Dr. Finn Ó Murchú	10/10			7,152
Dr Teresa Hagan	10/10	6/6		
Dr Sheila Garrity	6/10		3/3	636
Mr David Duffy	10/10			549
Mr Jack McGinn	2/3			427
Ms Muireann Ní Mhoráin	10/10			785
Mr Rob Walpole	6/10			
Mr Martin Whyte	8/8			
Ms Olive O'Connell	10/10			976
Mr Denis Ring	9/10		3/3	1,079
Ms Elaine Sheridan	8/10			
Ms Máirín Ní Chéileachair	9/10		3/3	799
Ms Carmel O'Shea	7/10			81
Mr Rory D'Arcy	10/10	5/6		1,727
Dr. Sandra Austin	7/10			479
Ms. Meadhbh Costello	1/1			41
Mr Shari Irfan	7/7			
Mr. Dermot O'Riordan (GovC)	-		3/3	
Mr Dave Salter (ARC)	-	3/3		
Mr Philip Crosby (ARC)	-	1/2		
Total				19,646

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

² 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, and Development Groups. They may also participate on NCCA Interview Boards for new staff. Expenses refer to the totality of these involvements.

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GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

Key Personnel Changes

Changes to the Executive included the appointment on 17th October 2024 of Kenneth Daly as Head of Governance, Compliance and Corporate Services. Donna Carolan (from 4th of March), Sinead Tuohy and Rachel Linney (from 29th January) took up posts as Acting Directors, Curriculum and Assessment in 2024. Other changes in seconded/contracted staff included the appointment of 9 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, NDP Delivery and Reform in August 2016. The following disclosures are required by the Code.

Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are included in note 4 to the financial statements.

Travel and Subsistence Expenditure

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

Legal Costs and Settlements

In 2024, 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 €188,284 (2023: €49,623) were incurred for advice and assistance with property leases, governance and legislative requirements such as Freedom of Information. €116,191 of that figure related to the finalisation of property leases for 2 offices.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions in 2024 and were incurred for general advice.

Professional fees and consultancy

	2024 €	2023 €
Accountancy and other professional fees	42,250	41,759
External Audit fee	14,000	14,000
Internal Audit fees	13,284	9,379
Consultancy (incl. commissioned research for curriculum and assessment work)	<u>367,415</u>	<u>577,223</u>
Total	<u>436,949</u>	<u>642,361</u>

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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.):

	2024 €	2023 €
Internal	50	100
External	<u>1,875</u>	<u>7,489</u>
Total	<u>1,925</u>	<u>7,589</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.

The NCCA introduced a Blended Working Policy in 2023 which all staff had the opportunity to apply for. As part of this, NCCA continued to ensure related IT and cyber security controls were in place and that staff were working in safe and ergonomically suitable home office environments. One-to-one health and safety assessments carried out by an independent assessor with each staff member availing of blended working, were completed.

An Organisational Review of NCCA was carried out in 2023 by an external consultant. Business cases were submitted to the Department of Education and sanction received for additional appointments including some designed to enhance the organisational structure of Corporate Services and allow further development of the Governance and compliance functions in particular. Two key appointments arising out of the review were a new Principal Officer appointed as Head of Governance, Compliance and Corporate Services in October 2024 with a Procurement Officer appointed in July 2024.

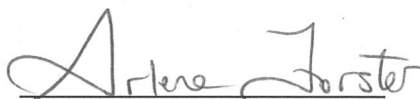
A Performance Delivery Agreement is in place between the Department of Education and the NCCA covering governance, operational, funding and reporting relationships. In relation to the Code's provisions that no member of a State Board should serve more than two full terms of appointment on that Board, 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.

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GOVERNANCE STATEMENT & COUNCIL MEMBERS' REPORT

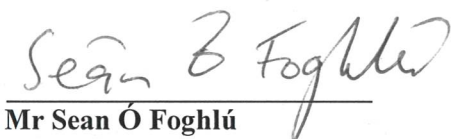
Council conducted an internal review of its effectiveness in 2024 which included consideration of the recommendations from the 2023 self-assessment. Council has put actions in place into 2025 in response to the recommendations.

On behalf of the Council



Ms Arlene Forster
Chief Executive

Date: 25 September 2025



Mr Sean Ó Foghlú
Chairperson

Date: 25 September 2025

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, works 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.

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STATEMENT ON INTERNAL CONTROL

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

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

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform, has been in place in the NCCA for the year ended 31 December 2024 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 6 times in 2024.

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 2024 and reported to the ARC.

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

The *High-Level Review of the Effectiveness of Internal Controls, 2024* by Crowleys DFK drew attention to many positive features and key strengths of NCCA's internal control environment including oversight and accountability, personnel skill sets and experience, risk management and segregation of duties.

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

The auditors reported findings across areas including Travel and Subsistence, HR and Fixed Assets which require action from management. The normal on-going management supervision, together with the resolution of any findings raised in the report, should ensure that the control risk remains low.

The recommendations of the review in this context are currently being addressed and the matters involved will be resolved during 2025. To assist with this, internal audit findings will, as helpful, be included in NCCA's live risk registers and appropriate controls applied to mitigate the risk until such time as the risks can be retired.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

In addition, NCCA will resolve any issues identified by the external audit. 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 June 2022. In addition, the risk appetite statement was reviewed and approved by ARC and Council in June 2024. 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 meeting. The outcomes of review are used to plan and allocate resources to ensure risks are managed to an acceptable level.

In the risk management policy and process, responsibilities are shared across all staff, including the Chief Risk Officer, the Senior Management Team, the Director Team, the Corporate Services Team and Education Officers. The policy has been issued to all staff who are expected to work within the NCCA's risk management policies, to alert management on emerging risks and control weaknesses and to assume responsibility for risks and controls within their own area of work.

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

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

Ongoing Monitoring and Review

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

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

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

Salaries and Wages

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

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

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

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.

The Council has fulfilled responsibilities in relation to the requirements of the service management agreement with the National Shared Services Office for the provision of payroll shared services. The Council relies on a letter of assurance from the Accounting Officer for the National Shared Services Office to the Department of Education that the appropriate controls are exercised in the provision of shared services to the Council.

Procurement

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

I confirm that the NCCA has procedures in place to ensure compliance with current procurement rules and guidelines. There was one non-compliant procurement in 2024, relating to the continued use of a legal services supplier which is being addressed in 2025. Payments totalling €153,301 excl. vat were made in the 2024 accounting period to this supplier. A Corporate Procurement Plan 2023 to 2026 was approved by Council in 2023.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT ON INTERNAL CONTROL

Review of Effectiveness

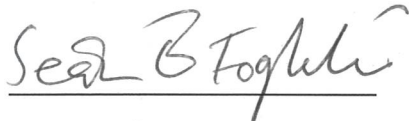
I confirm that the NCCA has procedures to monitor the effectiveness of its risk management and control procedures. NCCA's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the ARC which oversees their work, and 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 2024. 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 2024 on (March 27th, 2025). This review was informed by the review undertaken by the ARC.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2024 that require disclosure in the financial statements.



Mr Sean Ó Foghlú

Chairperson

Date 25 September 2025



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 2024 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 2024 and of its income and expenditure for 2024 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

30 September 2025

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.

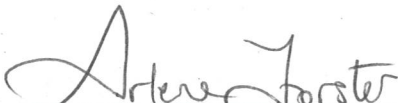
NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

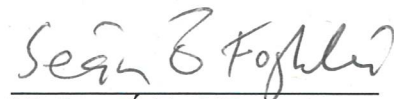
STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 €	2023 €
Income			
Department of Education grants and other income	3	12,574,841	8,755,385
Deferred funding for retirement benefits	6	<u>185,178</u>	<u>167,100</u>
		<u>12,760,019</u>	<u>8,922,485</u>
Expenditure			
Staff Costs	4	8,102,398	6,319,628
Administration and Project Costs	5	<u>2,846,432</u>	<u>2,306,325</u>
		<u>10,948,830</u>	<u>8,625,953</u>
Operating surplus		1,811,189	296,532
Transfer from / (to) Capital Account	10	<u>(568,769)</u>	<u>(9,730)</u>
Surplus for the year		1,242,420	286,802
Retained revenue reserves at 1 January		<u>808,042</u>	<u>521,240</u>
Retained revenue reserves at 31 December		<u>2,050,462</u>	<u>808,042</u>

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

On behalf of the Council


Ms Arlene Forster
 Chief Executive


Mr Sean Ó Foghlú
 Chairperson

Date: 25 September 2025

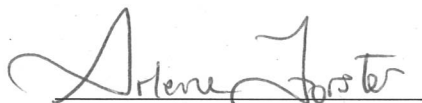
NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2024

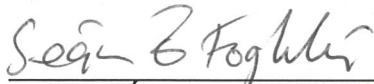
	Notes	2024 €	2023 €
Surplus for the year		1,242,420	286,802
Actuarial (loss)/gain on pension liabilities	6 (d)	(100,876)	44,797
Adjustment to deferred pension funding asset	6 (c)	<u>100,876</u>	<u>(44,797)</u>
Total comprehensive surplus for the year		<u>1,242,420</u>	<u>286,802</u>

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

On behalf of the Council



Ms Arlene Forster
Chief Executive



Mr Sean Ó Foghlú
Chairperson

Date: 25 September 2025

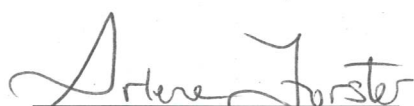
NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

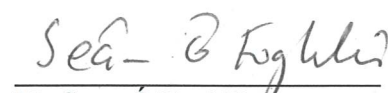
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

	Notes	2024 €	2023 €
Property, plant and equipment	7	<u>665,849</u>	<u>97,080</u>
CURRENT ASSETS			
Cash and cash equivalents		2,858,514	659,018
Receivables and prepayments	8	<u>226,561</u>	<u>633,648</u>
		3,085,075	1,292,666
CURRENT LIABILITIES			
Payables and accruals	9	<u>(1,034,613)</u>	<u>(484,624)</u>
NET CURRENT ASSETS		<u>2,050,462</u>	<u>808,042</u>
NET ASSETS		2,716,311	905,122
RETIREMENT BENEFITS			
Retirement benefit obligations	6 (c)	(877,557)	(591,503)
Deferred retirement benefit funding asset	6 (c)	<u>877,557</u>	<u>591,503</u>
TOTAL NET ASSETS		<u>2,716,311</u>	<u>905,122</u>
REPRESENTED BY:			
Capital account	10	665,849	97,080
Retained revenue reserves		<u>2,050,462</u>	<u>808,042</u>
		<u>2,716,311</u>	<u>905,122</u>

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

On behalf of the Council


Ms Arlene Forster
 Chief Executive


Mr Sean Ó Foghlú
 Chairperson

Date: 25 September 2025

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 €	2023 €
Net cash inflow from operating activities			
Operating surplus for the year		1,242,420	286,802
Bank interest received	3	(108)	-
Depreciation	5	50,112	44,153
Loss on disposals of fixed assets	5	4,341	-
Transfer to Capital Account	10	568,769	9,730
Decrease/(Increase) in receivables	8	407,087	(440,918)
Increase in payables	9	<u>424,252</u>	<u>57,408</u>
Net cash inflow/(outflow) from operating activities		2,696,873	(42,825)
Cashflow from investing activities			
Bank interest received	3	108	-
Payments to acquire Property, Plant and Equipment	7	<u>(497,485)</u>	<u>(38,924)</u>
		<u>(497,377)</u>	<u>(38,924)</u>
Increase/(decrease) in cash and cash equivalents		<u>2,199,496</u>	<u>(81,749)</u>
Cash and cash equivalents at 1 January		659,018	740,767
Cash and cash equivalents at 31 December		<u>2,858,514</u>	<u>659,018</u>
Increase/(decrease) in cash and cash equivalents		<u>2,199,496</u>	<u>(81,749)</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. BACKGROUND NOTE ON NCCA

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

The Council is a representative structure, the membership of which is determined by the Minister for Education. The 26-member Council comprises nominees of the partners in education, industry and trade union interests, parents' organisations and one nominee each of the Minister for Education and the Minister for Children, Equality, Disability, Integration and Youth. The Minister appoints the Chairperson.

2. ACCOUNTING POLICIES

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

2.1 Basis of Preparation

The financial statements have been prepared in compliance with the applicable legislation, and with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK. The financial statements have been prepared on the accruals basis of accounting in accordance with generally accepted accounting principles and under the historical cost convention.

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

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

2.2 Oireachtas Grants

Grants from the Department of Education and other income are accounted for on a cash receipts basis.

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

2.3 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 2024

2. ACCOUNTING POLICIES (*continued*)

2.4 Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation. Effective since 1st January 2024, NCCA does not capitalise asset additions of a value less than €10,000 and there is no grouping of assets in assessing the threshold for capitalisation. Assets additions acquired prior to 1st January 2024 of a value of less than €10,000 remain as assets of NCCA.

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%

Leasehold improvements are depreciated over the remaining term of the related leasehold premises lease. Assets under construction are not depreciated until completion.

2.5 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.

2.6 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.

2.7 Retirement Benefits

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

The NCCA also operates the Single Public Service Pension Scheme (Single Scheme), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January, 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform. It is the opinion of the NCCA (in accordance with Section 44 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012) that any liability in respect of the Single Scheme would be offset by an equivalent asset in respect of future State funding. Accordingly, the NCCA recognises an asset, an amount comprising the unfunded deferred liability for pensions.

2.8 Operating Leases

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

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. INCOME	2024	2023
	€	€
Department of Education grants		
Subhead A11.1	11,940,055	8,309,702
Less: Employee contributions remitted to Department of Public Expenditure, NDP Delivery and Reform	<u>(51,139)</u>	<u>(46,517)</u>
	<u>11,888,916</u>	<u>8,263,185</u>
Other Income:		
Early Years Educational Policy Unit	107,175	83,437
An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta (COGG) refund for HR Shared Services	565,492	404,292
Consortium of Institutions for Development and Research in Education in Europe (CIDREE)	9,834	-
EU Erasmus Grant	-	4,316
Bank Interest	108	-
Other income	<u>3,316</u>	<u>155</u>
	<u>685,925</u>	<u>492,200</u>
Total Income	<u>12,574,841</u>	<u>8,755,385</u>
4. SALARY COSTS	2024	2023
	€	€
The staff costs of the Council comprise:		
Salaries and wages	7,654,543	6,006,428
Travel and subsistence – NSSO	282,483	208,703
Travel and subsistence – Stakeholders:		
Travel and subsistence – Local	40,499	17,389
Travel and subsistence – Foreign	18,390	10,438
Staff development, health, and safety expenses	<u>106,483</u>	<u>76,670</u>
	<u>8,102,398</u>	<u>6,319,628</u>
(a) Aggregate Employee Benefits	2024	2023
	€	€
Staff short-term benefits	7,793,514	6,090,332
Termination benefits	-	-
Retirement benefit costs	134,039	120,583
Employer's contribution to social welfare	9,473	4,216
Employer's contribution to social welfare (refunds)	<u>-</u>	<u>-</u>
	<u>7,937,026</u>	<u>6,215,131</u>

Deductions of €51,139 (2023: €46,517) were made from the salaries of members of the Single Public Service Pension Scheme in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 and paid over to Department of Public Expenditure, NDP Delivery and Reform.

The total number of WTE staff employed at year end was 69.4 (2023: 57).

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

4. SALARY COSTS *(continued)*

(a) Aggregate Employee Benefits *(continued)*

The Council's delegated sanction agreement figure for 2024 was 62 (2023: 56).

Range of total employee benefits

		2024 No.	2023 No.
<i>Number of Employees</i>			
From	To		
€60,000	– €69,999	6	6
€70,000	– €79,999	5	2
€80,000	– €89,999	9	9
€90,000	– €99,999	14	13
€100,000	– €109,999	13	9
€110,000	– €119,999	2	4
€120,000	– €129,999	2	0
€130,000	– €139,999	0	1
€140,000	– €149,999	0	0
€150,000	– €159,999	0	0
€160,000	– €169,999	0	1
€170,000	– €179,999	0	0
€180,000	– €189,999	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

	2024 €	2023 €
Basic pay	7,793,514	6,090,332
Overtime	-	-
Allowances	-	-
	<u>7,793,514</u>	<u>6,090,332</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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:

	2024 €	2023 €
Salary	427,660	399,983
Allowances	-	-
Termination benefit	-	-
Health insurance	-	-
Value of employee benefits	427,660	399,983
Employer's PRSI	43,630	40,801
	<u>471,290</u>	<u>440,784</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 2024.

(d) Chief Executive Officer Salary and Benefits

The Chief Executive was paid a salary of €183,697 (2023: €169,063). No bonus payments were made. The CEO recouped expenses of €4,693 (2023: €1,964).

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

	2024 €	2023 €
Basic pay (excluding Employer's PRSI)	<u>183,697</u>	<u>169,063</u>

The Chief Executive Officer is a member 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 2024 there were incumbents in two posts of Deputy Chief Executive.

A Deputy Chief Executive (DCEO) was appointed on 22 November 2018. Salary (excluding Employer's PRSI) in 2024 was €123,623 (2023: €118,408). No bonus payments were made. The DCEO recouped expenses of €3,581 (2023: €3,950).

A Deputy Chief Executive was appointed on 8 June 2021. Salary (excluding Employer's PRSI) in 2024 was €120,340 (2023: €112,512). No bonus payments were made. The DCEO recouped expenses of €3,545 (2023: €3,086).

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5.	EXPENDITURE	2024 €	2023 €
	Administration and Project Costs		
	<i>Research:</i>		
	Research fees	367,415	577,223
	Subscriptions	16,291	20,374
	Reference books, documents and subscriptions	9,418	3,722
	Consultation expenses	341,896	114,155
	<i>Curriculum development and promotion:</i>		
	Publications and digital media	94,831	71,993
	General advertising, design and photography	169,803	112,944
	Conference expenses	37,089	38,207
	School Networks	65,927	41,114
	Room hire and catering, including hospitality	249,299	192,201
	<i>Travel and subsistence:</i>		
	Travel and subsistence - Council Members	19,646	14,519
	Committee travel and subsistence – Boards & Development Groups	191,023	157,658
	<i>Information Technology:</i>		
	Information technology	484,810	443,410
	<i>Office and related costs:</i>		
	Rent rates, security, and storage	392,193	248,452
	Office equipment and repairs and maintenance	147,301	21,669
	Telephone, postage, stationery	74,205	53,806
	Light and heat	27,576	45,406
	Cleaning	33,006	39,202
	<i>Professional Fees:</i>		
	Accountancy and other professional fees	42,250	41,759
	External audit fee	14,000	14,000
	Internal audit fee	13,284	9,379
	<i>Other Expenses:</i>		
	Bank charges	676	667
	Late payment fees	40	312
	Loss on disposals of fixed assets	4,341	-
	Depreciation	50,112	44,153
		<u>2,846,432</u>	<u>2,306,325</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5. EXPENDITURE (<i>continued</i>)	2024 €	2023 €
<i>Breakdown of travel and subsistence - Council Members:</i>		
Mr Ed Byrne	826	293
Ms Joyce Perdue	83	-
Ms Anne McHugh	1,174	707
Ms Deirdre Mac Donald	2,612	3,089
Ms Carmel Browne	220	932
Dr. Finn Ó Murchú	7,152	5,922
Dr Sheila Garrity	636	590
Mr. David Duffy	549	-
Mr. Jack McGinn	427	-
Ms Muireann Ní Mhoráin	785	-
Ms Olive O'Connell	976	-
Mr Denis Ring	1,079	-
Máirín Ní Chéileachair	799	69
Ms Liz Farrell*	-	507
Ms Caitlin Faye Maniti*	-	145
Ms Carmel O'Shea	81	-
Mr Rory D'Arcy	1,727	1,916
Dr Sandra Austin	479	349
Ms. Meadhbh Costello	41	-
	<u>19,646</u>	<u>14,519</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.

*Previous Council members, no longer serving in 2024 but included in 2023 comparator total. Grant payments totalling €48,550 were made to schools and settings in 2024 (2023: €28,000).

No payments were made to the Executive in the year for the use of home broadband for official business (2023: €0). In 2024, Committee travel and subsistence includes no foreign travel (2023: €0).

Hospitality costs amounted to €1,925 in 2024. (2022: €7,589).

6. RETIREMENT BENEFIT COSTS

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6. RETIREMENT BENEFIT COSTS *(continued)*

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.

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 2024.

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

	2024	2023
Discount Rate	3.50%	3.10%
Price Inflation	2.20%	2.40%
Salary Increases	3.20%	3.40%
State Pension Increases	2.20%	2.40%
Assumed Pension Increases	2.20%	2.40%

Life expectancy

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 66). The table below shows the life expectancy for members attaining age 66 in 2024 and 2044.

Year of attaining age 65	2024	2044
Life expectancy – male (in years)	20.8	22.0
Life expectancy – female (in years)	23.1	24.6

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6. RETIREMENT BENEFIT COSTS (*continued*)

(a) Analysis of the amount charged to operating profit

	2024 €	2023 €
Current service costs	167,269	150,700
Interest on defined benefit liabilities	17,909	16,400
Less: Employee contributions	(51,139)	(46,517)
Costs of termination benefits	—	—
	<u>134,039</u>	<u>120,583</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

	2024 €	2023 €
Net retirement benefit obligation as at 1 January	(591,503)	(469,200)
Employee full service cost	(167,269)	(150,700)
Net interest on net defined liability	(17,909)	(16,400)
Actuarial gain during the year	(100,876)	44,797
Pensions paid in the year	—	—
Net retirement benefit obligation as at 31 December	<u>(877,557)</u>	<u>(591,503)</u>

(d) Actuarial gain/(loss)

	2024 €	2023 €
Actuarial gain during the year	(100,876)	44,797
Experience (loss)/gain in the year	—	—
Total Actuarial (loss)/gain for the year ended 31 December	<u>(100,876)</u>	<u>44,797</u>

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7. PROPERTY, PLANT AND EQUIPMENT

	Assets in the course of construction €	Leasehold Improvements €	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
Cost:						
As at 1 January 2024	-	-	41,404	16,528	465,985	523,917
Additions	396,019	227,203	-	-	-	623,222
Disposals	-	-	(29,020)	(12,354)	(328,444)	(369,818)
As at 31 December 2024	<u>396,019</u>	<u>227,203</u>	<u>12,384</u>	<u>4,174</u>	<u>137,541</u>	<u>777,321</u>
Depreciation:						
As at 1 January 2024	-	-	29,068	14,085	383,684	426,837
Charge for period	-	7,573	2,880	849	38,810	50,112
Eliminated on disposals	-	-	(25,830)	(12,292)	(327,355)	(365,478)
As at 31 December 2024	<u>-</u>	<u>7,573</u>	<u>6,118</u>	<u>2,642</u>	<u>95,139</u>	<u>111,471</u>
Net Book Value:						
As at 31 December 2024	<u>396,019</u>	<u>219,630</u>	<u>6,266</u>	<u>1,532</u>	<u>42,403</u>	<u>665,849</u>
As at 31 December 2023	<u>-</u>	<u>-</u>	<u>12,336</u>	<u>2,443</u>	<u>82,301</u>	<u>97,080</u>
Prior Year						
	Assets in the course of construction €	Leasehold Improvements €	Office Furniture €	Office Equipment €	Computer Equipment €	Total €
Cost:						
As at 1 January 2023	-	-	40,002	16,528	413,504	470,034
Additions	-	-	1,402	-	52,481	53,883
Disposals	-	-	-	-	-	-
As at 31 December 2023	<u>-</u>	<u>-</u>	<u>41,404</u>	<u>16,528</u>	<u>465,985</u>	<u>523,917</u>
Depreciation:						
As at 1 January 2023	-	-	25,609	13,183	343,892	382,684
Charge for period	-	-	3,459	902	39,792	44,153
Eliminated on disposals	-	-	-	-	-	-
As at 31 December 2023	<u>-</u>	<u>-</u>	<u>29,068</u>	<u>14,085</u>	<u>383,684</u>	<u>426,837</u>
Net Book Value:						
As at 31 December 2023	<u>-</u>	<u>-</u>	<u>12,336</u>	<u>2,443</u>	<u>82,301</u>	<u>97,080</u>
As at 31 December 2022	<u>-</u>	<u>-</u>	<u>14,393</u>	<u>3,345</u>	<u>69,612</u>	<u>87,350</u>

As a result of premises movements during 2024 from long-standing office locations, NCCA accounted for significant disposals of old and obsolete fixed assets that were no longer fit for purpose and were not transferrable to the new premises.

Leasehold improvements in 2024 relate to works undertaken on a new lease acquired during the year on offices in Portlaoise.

Assets in the course of construction in 2024 relate to works undertaken, but not yet completed by 31 December 2024, on a new lease acquired during the year on offices in Dublin. No depreciation is charged on these assets until completion of all works.

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

8.	RECEIVABLES AND PREPAYMENTS	2024 €	2023 €
	Accrued income	78,248	430,192
	Prepayments	<u>148,313</u>	<u>203,456</u>
		<u>226,561</u>	<u>633,648</u>

9.	PAYABLES AND ACCRUALS	2024 €	2023 €
	Trade creditors	19,436	4,371
	PSWT	22,134	6,651
	PAYE/PRSI	3,991	2,935
	VAT	32,769	287
	Other creditors	31	31
	Accruals	<u>956,252</u>	<u>470,349</u>
		<u>1,034,613</u>	<u>484,624</u>

10.	CAPITAL ACCOUNT	2024 €	2024 €	2023 €	2023 €
	Balance at 1 January		97,080		87,350
	Funds allocated to acquire fixed assets	623,222		53,883	
	Amortisation in line with depreciation	(50,112)		(44,153)	
	Loss on disposals	<u>(4,341)</u>	<u>568,769</u>	<u>-</u>	<u>9,730</u>
	Balance at 31 December		<u>665,849</u>		<u>97,080</u>

11. COUNCIL MEMBERS' INTERESTS

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

NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

12. COMMITMENTS UNDER OPERATING LEASES

The NCCA operates a network of 8 offices throughout the State. The majority of offices are rented from Government funded entities. The NCCA has letting agreements as follows:

- a. Lease 1 for 1 year commencing 1 March 2024, annual rent €8,000.
- b. Lease 2 for 3 years commencing 1 December 2022, annual rent €10,800.
- c. Lease 3 for 10 years commencing on 1 February 2017, annual rent €24,526.
- d. Lease 4 for 10 months commencing on 21 March 2024, term rent €51,389.
- e. Lease 5 for 15 years commencing 8 July 2024, annual rent €100,000.
- f. Lease 6 for 20 years commencing 25 September 2024, annual rent €625,947.

At 31 December 2024, the Council had outstanding commitments under operating leases that fall due as follows:

	2024 €	2023 €
<i>Expiry date:</i>		
Within 1 year	495,464	75,943
Between 2 and 5 years	2,930,464	58,063
After more than 5 years	<u>10,191,787</u>	<u>-</u>
	<u>13,617,715</u>	<u>134,006</u>

13. CAPITAL COMMITMENTS

Details of capital commitments at the accounting date are as follows:

	2024 €	2023 €
Contracted for, but not provided in the financial statements:		
- Leasehold improvements	<u>1,424,658</u>	<u>-</u>

14. EVENTS AFTER THE REPORTING DATE

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

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.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by Council at their meeting on 27th March 2025.