

CCEA Annual Report 2019–20



Northern Ireland Council
for the Curriculum,
Examinations and Assessment

**Annual Report and Accounts
for the Year Ended 31 March 2020**

Laid before the Northern Ireland Assembly
under the Education (Northern Ireland) Order 1998,
Schedule 3, Article 73, Paragraph 13(c)
by the Department of Education
on 7 July 2020

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Chief Executive's Foreword



CCEA plays a fundamental role in providing advice and guidance on the curriculum and the safe delivery of hundreds of thousands of examinations in Northern Ireland each year.

Customarily, CCEA would be delivering the summer examinations. However due to the COVID-19 (Coronavirus) pandemic, summer 2020 examinations have been cancelled. CCEA's main priority is our learners, their parents and our educational staff. We will continue to inform and support them on examination developments to assist them through these very challenging and unprecedented circumstances.

During the period 2019–20, GCSE and A level examination performance remained strong and steady. The 2019 summer series was the first full award using the new GCSE grading system, with the introduction of the C* grade. This followed extensive communications work and liaison with key stakeholders in preparation for its introduction.

CCEA also conducted reviews on the grading of GCSE Modern Languages on behalf of the Department of Education and a review of GCSE Mathematics, the details of which are yet to be published.

We have also been working to support the Department for the Economy in managing the changes emerging in regards to vocational and technical qualifications. These qualifications have been undergoing considerable reform in England and this reform has led to some qualifications market disruption in Northern Ireland. We will continue to work through these matters in the coming months, as well as the implications of COVID-19 restrictions on vocational learning.

This year, as part of our statutory duty to monitor the Curriculum, we engaged with our stakeholders to carry out a Curriculum Monitoring Programme. The Northern Ireland Curriculum, introduced in 2007, covers all 12 years of compulsory education. It focuses on the learning process and learners' needs, as well as their knowledge, understanding and skills. This year's exercise sought the views of teachers and educators about the current curriculum. The report of this first phase of monitoring has been approved by the Minister of Education and will be published over the coming period.

CCEA has continued to produce a diverse range of resources for schools and other education providers. This included the continuation of work on Active Citizenship resources and focused on challenging themes such as reporting crime and the effects of drugs and alcohol on young people. We have also developed a comprehensive Relationships and Sex Education (RSE) online area, providing age-appropriate content for young people, their parents and teachers. The organisation also completed an evaluation of CCEA's Q Skills and Quest assessment frameworks for pupils with SEN.

Our resources are available on our newly revised website, which was launched in January 2020. Following in-depth consultation with both internal and external stakeholders, our new website has been designed to better meet the needs of our users, creating new areas for parents, employers and learners that will continue to develop their understanding of curriculum and assessment.

Cyber security has remained a priority for CCEA and much work has been carried out to ensure data is protected. CCEA completed a full re-accreditation to the ISO 20000 standard along with ISO 27000 and ISO 9000 surveillance assessments.

CCEA has achieved its strategic priorities during a period of continued financial constraint. We continue to ensure that teachers have the support they need to deliver CCEA specifications in the classroom, while continuing to modernise the way we provide this support. This includes the successful delivery of a series of subject support and Exemplification of Examination Performance (EEP) webinars.

CCEA is now implementing the arrangements for the summer awarding as instructed by the Minister of Education. At the core of our approach has been a guiding principle of fairness, which will ensure all students receive a grade that is robust and reflects the hard work of both students and their educators.

We fully appreciate that these arrangements will require a substantial input from teachers across Northern Ireland, and over the coming period CCEA will continue to support and provide guidance throughout the process.

I would like to take this opportunity to thank teachers and students and to acknowledge their hard work and dedication during this most challenging time.

Justin Edwards
Chief Executive
CCEA

About CCEA

CCEA is the Council for the Curriculum, Examinations and Assessment. It is a non-departmental public body funded by and responsible to the Department of Education (DE). We put the learner at the centre of everything we do. We think about what learners need for life and work and then build solutions to meet those needs. We do this for all levels of education from Foundation Stage and Early Years to A level and beyond.

CCEA was established on 1 April 1994 under the Educational and Libraries (Northern Ireland) Order 1993. It replaced the Northern Ireland Curriculum Council (NICC) and the Northern Ireland Schools Examinations and Assessment Council (NISEAC).

As a key organisation in the education sector, CCEA:

- provides research and advice to DE on what is taught and assessed in our local schools and colleges;
- delivers assessment arrangements for primary and post-primary schools;
- supports teachers to deliver the Northern Ireland Curriculum through a wide range of freely available resources;
- provides GCSE, GCE and other courses to our local schools and colleges; and
- acts as qualifications regulator on behalf of the Department of Education and Department for the Economy, accrediting a range of qualifications for use in Northern Ireland.

CCEA is organised into three broad areas:

- the Chief Executive's Office;
- the Education Directorate; and
- the Finance and Corporate Services Directorate.

Each area has discrete business units that are subdivided into operational teams. CCEA's organisation structure can be viewed online

<https://ccea.org.uk/about/what-we-do/organisational-structure>

During 2019–20 we employed 335 staff. We also contracted approximately 5200 practising teachers as examiners, moderators and markers. We also supported schools to engage over 1300 invigilators.

For 26 years, we have used a range of quality models to deliver better services for our customers. We are the only organisation in the Northern Ireland public sector to receive accreditation to ISO 9001 continuously for 19 years and have won the Northern Ireland Quality Award, the UK Business Excellence Award and the European Quality Award. We have direct and indirect customers. Our most obvious direct customers are schools, further education colleges, and the teachers and lecturers who work in them. DE and the Department for the Economy (DfE) are also direct customers. We are accountable to them for our performance. We provide services to both departments and, in return, receive resources that enable us to fulfil our remit.

We have many stakeholders from the educational community and beyond. These include other government departments, learners, parents, guardians and employers. We consider their views through consultation and engagement as we conduct our work.

Key Issues and Risks

CCEA's key challenges and risks for the year ahead include:

- COVID-19 pandemic and the cancellation of the summer examinations 2020;
- sustained financial pressures;
- managing the outworking of diverging education policy; and
- potential outworking of the UK's withdrawal from the European Union.

Overcoming challenges presented by the COVID-19 pandemic and cancellation of exams

The challenges and risks associated with the COVID-19 pandemic are all encompassing for CCEA. The risks are reputational, operational and resourcing in nature and CCEA is currently working to mitigate and manage these risks at all levels of decision making.

On 19 March 2020, the Minister of Education, Peter Weir MLA, announced that the summer 2020 examination series would be cancelled to help fight the spread of the COVID-19 virus and that grades would be based on a range of evidence and data, including prior attainment and centre estimated grades.

This unprecedented change to examinations has required CCEA to adapt the way grades will be awarded in summer 2020. Over the coming months we will work to implement the arrangements for summer 2020 and those for summer 2021. We will also continue our work with key stakeholders to ensure confidence is maintained in these qualifications.

On 23 March 2020, the organisation also faced a logistical challenge as all operations moved to remote working due to the restrictions introduced by the UK government. Over a short period of time the ICT team enabled 290 staff to work remotely, with secure remote access available for all staff that required this. The health and safety of CCEA staff is paramount and, at the time of writing, scenarios are being developed for when restrictions are lifted and to ensure this is maintained.

Navigating sustained financial pressures

The wider public sector, particularly education, continues to face sustained financial pressures in relation to pay and price. This, coupled with the ever-evolving impact of COVID-19, may present further challenges in the years ahead. CCEA is actively considering a range of financial scenarios in 2020–21 and has bid for funding to directly address COVID-19 linked issues. It is highly likely that the impact of COVID-19 and Brexit will create further financial pressures, on top of anticipated pay and price, in 2021–22 and beyond. While CCEA has been working to mitigate the anticipated pressures and will continue to modernise its core business functions, without additional funding delivering its full range of service may prove challenging.

Managing Qualifications change and reform

Over the last five years, there has been a period of qualification change and reform across the three jurisdictions in England, Northern Ireland and Wales. These changes have led to a divergence in qualifications policy, which includes the grading of GCSEs. CCEA will continue to work with key stakeholders to improve understanding of the grade changes to maintain public confidence in all qualifications.

Professional and technical (vocational) qualifications reform in England could affect the supply of these qualifications in Northern Ireland. CCEA Regulation is working closely with the awarding organisations to ensure that learners in Northern Ireland continue to have access to a wide range of qualifications.

Maintaining operations during political uncertainty

On 31 January 2020, the UK withdrew from the European Union. At the time of writing, the context and shape of the UK's withdrawal has still to be finalised. Like many organisations within education and beyond, CCEA has assessed the potential impacts on our business and tested contingencies. We continue to consider the potential risks associated with the UK's withdrawal, in particular to the logistics behind the transportation of examination papers and data storage or transfers. As the arrangements become clearer this financial year we will ensure that any relevant contingency measures are in place for any potential disruption.

Financial Report 2019–20

Basis of Accounts

CCEA has prepared the financial statements in accordance with the Accounts Direction given by the Department of Education (DE), with the approval of the Department of Finance (DoF) and in accordance with Schedule 3, Article 73, Paragraph 13(c) of the Education (Northern Ireland) Order 1998.

Going Concern

The Statement of Financial Position at 31 March 2020 shows net liabilities of £16.2m. This includes liabilities due in future years. All liabilities will be met by earned income and by future grant-in-aid from DE, CCEA's sponsoring department. DE has allocated CCEA's 2020–21 budget, which includes an uplift for cost pressures.

In addition, CCEA is working closely with DE in relation to a range of financial scenarios in 2020–21 and has bid for funding to directly address COVID-19 linked issues.

We do not anticipate any significant changes to future levels of earned income or DE's sustained sponsorship. Consequently, we feel that it is appropriate to adopt a going concern basis for the preparation of the financial statements.

Summary Financial Results 2019–20

Income from activities decreased from £10.4m in 2018–19 to £10.1m in 2019–20, which continued to fund approximately one third of CCEA's budget.

Total operating expenditure decreased from £32.7m in 2018–19, to £30.8m in 2019–20.

CCEA's capital spend for the financial year reduced from £0.5m to £0.2m.

Against net DE funded revenue expenditure, CCEA was underspent by £330k (1.6%). This is outside the Business Plan target of 'ensuring that expenditure is contained within the agreed budget allocation with no overspend and an underspend of no more than 1% of the overall resource and overall capital budgets by year-end'. However, approximately £230k of baseline spend did not occur as a result of COVID-19 disruption and, taking this into consideration, CCEA would have achieved the target. CCEA's capital expenditure was within 1% against profiled DE funding.

DE Funding Allocation

DE Funding Allocation	2020 £ (000s)	2019 £ (000s)	2018 £ (000s)
General Recurrent	19,865	19,996	19,479
Voluntary Exit Scheme	–	189	452
Capital (includes £150k SBRI funding)	356	516	249
Total DE Funding Allocation	20,221	20,701	20,180

CCEA has contained recurrent and capital expenditure within the resources made available in the 2019–20 financial year by DE.

UK Exit from the European Union

CCEA's Executive Team has been considering the risks associated with the UK's exit from the European Union at regular Executive Team meetings and within the Corporate Risk Register. CCEA established a BREXIT Review Group in early January 2019 made up of senior CCEA officials whose functions may be affected by BREXIT. The group met regularly up to October 2019 to consider risks and threats to CCEA's business (for example the collection and transportation of examination papers) as well as contingency measures in the event of a disruption. CCEA also considered the potential impact of data flow issues in the event of a No Deal BREXIT and liaised with DE to ensure that appropriate guidance is adhered to and that risks involving data storage or transfer are mitigated.

In 2019–20, CCEA received an additional £63k in BREXIT funding primarily to support changes to examination specifications, including additional typesetting and quality assurance.

Long-term Expenditure Trends

CCEA begins its annual planning process for the following financial year in October. The process includes reviewing historic spend profiles, market trends, known business plan priorities, estimated examination entries and school demographics. It also involves engaging with budget holders in relation to their planned work programme and operational objectives. Draft funding requirements are presented to the Finance Committee and Council in December, alongside potential grant funding scenarios, pay and non-pay cost pressures and potential savings plans to mitigate any cost pressures. In recent years the savings plans have included conducting a number of rounds of voluntary severance. They have also involved scaling back and ceasing some of CCEA's modernisation and development activities. The draft savings plan is further refined between January and March, before CCEA is formally allocated its budget for the year.

CCEA's initial core grant allocation for 2019–20 was flat compared to the allocation for 2018–19. £161k was also allocated to mitigate Teachers' Pension pressure. This required CCEA initially to manage over £1.5m in pay and non-pay pressures. A significant portion was managed via reductions in project work and curriculum support activity as well as savings from vacancy management.

Other Disclosures

Charitable Donations

CCEA made no charitable donations from its own funds during 2019–20.

Independent Auditor

The Principal Auditor is:
Northern Ireland Audit Office (NIAO),
106 University Street,
Belfast,
BT7 1EU.

The cost of work performed during 2019–20 was as follows:

	£
Audit Services	17,565
Further Assurance Services	-
Tax Services	-
Other Services	-
Total	<u>17,565</u>

The fee for audit services relates to the statutory audit of the financial statements.

Payment to Creditors

In line with DoF guidance, we aim to pay valid bills within 10 days of receipt. During the reporting year, 93% of invoices were paid within 10 days of receipt (94% 2018–19). CCEA paid 99% of invoices within 30 days in 2019–20 (99% 2018–19). Full disclosure for 2019–20 of our performance both in terms of paying invoices within 30 days and 10 days can be found at education-ni.gov.uk

Pension Accounting Policy

Pension liabilities are treated in the financial statements in accordance with Accounting Policies Note 1.12 in the Notes to the Financial Statements. Details of the emoluments and pension entitlements of senior management appear in the Remuneration Report section of this report.

Register of Interests

Council members, members of the key management staff, or other related parties have not engaged in any material transactions with us during the year other than those disclosed in the Emoluments and Pension Entitlements of Senior Management table in the Remuneration Report section of this report and Note 21: Related Parties in the Notes to the Financial Statements section of this report.

A register of members' interests is available and can be inspected on application to the Chief Executive's office.

Personal Data Related Incidents

During the 2019–20 financial year, there were no personal data breaches.

Accounting Officer 2019–20

Justin Edwards, Chief Executive, held Accounting Officer responsibilities for CCEA during the 2019–20 financial year.

As Accounting Officer, I took steps to keep informed of all relevant audit information and to ensure that our auditors were aware of that information. As far as I am aware, the auditors have been informed of all relevant audit information.

Key Themes

The following is a summary of our key achievements and significant pieces of work in 2019–20 that reflect our continued commitment to achieving our mission. Some planned activity towards the end of the financial year had to be temporarily postponed due to the spread of the COVID-19 virus to ensure the health and safety of our stakeholders and staff.

CCEA's mission is to:

enable the full potential of all learners to be achieved and recognised.

Successful introduction of the new GCSE grading scale and ensuring standards in General Qualifications

Over the last few years, there has been a gradual change to how GCSEs are graded in Northern Ireland. In summer 2019, CCEA made the first full award of the new GCSE grading scale, with the introduction of the C* grade. This followed successful communications work and engagement by CCEA Regulation with all of our stakeholders which aimed to maintain understanding of the changes and comparability. This was demonstrated by the low number of queries to the post results helpline in relation to the new grading scale.

Liaising with university admissions offices, as well as organisations such as UCAS and the Irish Universities Association, about the GCSE grading changes was an important aspect of the communication strategy. Regulation continues to work with these groups to ensure continued understanding of the commonality of GCSEs and A levels across the three countries.

CCEA Regulation also conducted a review on the grading of GCSE Modern Languages on behalf of the Department of Education, as well as a review of GCSE Mathematics.

Ensuring Standards of Professional and Technical Qualifications in Northern Ireland

On behalf of the Department for the Economy (DfE), we continued to regulate Professional and Technical qualifications and monitor the compliance of awarding organisations with the General Conditions of Recognition (GCOR). Compliance with the GCOR ensures uniformity of standards and service delivery to centres and learners, and protects the integrity of qualifications. In the academic year 2019–20, we monitored 89 awarding organisations for compliance.

DfE commissioned CCEA Regulation to carry out a major piece of research into the future supply of professional and technical qualifications in Northern Ireland. Phase one of this work, the Access to Qualifications report, was delivered to DfE in summer 2019. Regulation is currently leading on phase two of this project: The Future of Vocational Qualifications in Northern Ireland, and is working with key stakeholders and independent experts to inform the project's report which was due for release in late spring 2020.

Delivering the best possible service

We recognise that the smooth running of examinations is essential for teachers and learners alike. Every August, the grades that CCEA issues are the result of careful co-ordination of many processes and working with other regulators and awarding organisations from across the UK.

In 2019–20, we ran an error free exam series. We hosted 1,347 meetings for over 11,200 participants (examiners and moderators), marked 605,891 examination papers and issued just under 217,000 grades.

We also continued our modernisation programme for administering our examinations, with 83% of examination scripts marked online. In February 2020, CCEA successfully delivered the GCSE Science March series, with the results issued successfully on 9 April 2020. This was achieved despite the operational changes presented by the COVID-19 virus, the subsequent social distancing and remote working.

Continued to carry out Curriculum Monitoring exercise

This year, as part of our statutory duty to monitor the Curriculum, we continued carrying out our Curriculum monitoring exercise. This exercise engaged stakeholders through a questionnaire, face-to-face school and Area Learning Community visits and focus groups to gauge views on the support provision for the Northern Ireland Curriculum. The report of this first phase of monitoring, reflecting the views of around 1,000 participants, has been signed off by the Minister and will be published over the coming months.

Helping teachers to measure progress and development

Teacher assessment is an integral part of each child's education and a key component of teaching and learning. We have continued to develop materials to support work in the classroom.

During 2019–20, we carried out further piloting of computer-adaptive formative assessments for Key Stage 3 Numeracy and Literacy, with pupils from 110 schools completing 12,025 numeracy tests and 7,694 literacy tests. We also completed an evaluation of CCEA's Q Skills and Quest assessment frameworks for pupils with SEN.

To support the refreshed Pre-School Curricular Guidance, launched in 2018, CCEA developed supporting Transition Reports. This year we launched a new online ordering system for these, which we are currently evaluating by seeking the views of pre-school practitioners, teachers and parents via an online questionnaire.

Supporting teaching and learning throughout the Northern Ireland Curriculum

This year we continued to provide free innovative, leading-edge resources to support key curricular areas and societal issues.

These included:

- continuing work on Active Citizenship resources and developing a film called Pushed, focusing on these of reporting crime, friendship, peer pressure and the effects of drugs and alcohol on young people and their wellbeing;
- developing additional comprehensive and age-appropriate RSE content for each key stage and launching the RSE hub, which provides a valuable repository of resources for parents, teachers and young people; and
- providing resources to support the cross-curricular skills, including online classroom resources for primary Mathematics and Numeracy.

Planned work at the start of 2020, for example to showcase curriculum delivery through Shared Education working, Active Citizenship events and partnership working through Learning Leaders pilots, was impacted by the COVID-19 virus.

Collaborative Working across Education and Beyond

During 2019–20, we continued to strengthen and develop effective relationships to support education.

In January 2020, CCEA Regulation, in partnership with Department for the Economy, hosted the annual five country seminar. Representatives from regulatory and higher education bodies in Northern Ireland, England, Scotland, Wales and Ireland met to discuss matters of mutual interest and share expertise. This was an opportunity to build strong relationships and identify best practice in areas pertinent to regulation.

We continued to collaborate with the Education Authority (EA) to support Shared Education (SE) by:

- supporting the development and publication of the Pupil Pathway;
- delivering training workshops to teachers on key curricular areas of The World Around Us, Controversial Issues and Digital Skills; and
- providing further video case studies of schools delivering SE in curricular contexts.

In June 2019 and February 2020, CCEA hosted further live webinars with the Northern Ireland Commissioner for Children and Young People (NICCY). This enabled primary and post-primary teachers and pupils to learn first-hand about the United Nations Convention on the Rights of the Child (UNCRC) and children's rights and to explore the issues of Living in a Digital Environment and Mental Health and Wellbeing.

CCEA also worked with Microsoft Education to provide an innovative Minecraft Competition for primary schools in Northern Ireland.

This year we also developed two new animations for Key Stages 2, 3 and 4 explaining the work of the Northern Ireland Assembly.

We also produced a transatlantic connections online course and resources for the Ulster-Scots agency.

Improving customer experience online

CCEA's website is one of the main interfaces that our customers use on a daily basis, with over 8.2 million visits. User experience is vital and following in-depth consultations with both internal and external stakeholders, we launched our new website in January 2020.

The new website has been designed to better meet the needs of our users and includes:

- a curriculum-led structure with content under the key stages;
- an updated navigation structure;
- an improved search function with content and resources tagged to the Northern Ireland Curriculum; and
- a simplified user interface.

Supporting teachers to deliver revised qualifications

We continue to ensure that teachers have the support they need to deliver CCEA specifications in the classroom.

Support provided this year includes:

- the delivery of Exemplification of Examination Performance (EEP) subject support webinars;
- further release of webinars for centres that are new to CCEA;
- face-to-face subject support events; and
- the release of 500 support fact files for a range of subjects, with over 100 translated into Irish.

Celebrating success

We continued to be committed to recognising the educational achievement in CCEA examinations and celebrate learners' success.

It was lights, camera, action as we brought together just over 600 students from 22 different schools across two venues at the CCEA Moving Image Arts Showcase 2020. Students in attendance benefitted from meeting established industry professionals and attending a Careers Fair after the ceremony.

In December 2019, we hosted Celebrate with CCEA, bringing together 111 learners across our general and skills-based qualifications. Mr Derek Baker, Permanent Secretary at the Department of Education, welcomed over 650 guests as he opened the ceremony. The ceremony hosted 68 schools and colleges and presented awards for 96 different CCEA qualifications.

Our True Colours exhibition, which showcases some of the most outstanding artwork produced across GCE, GCSE and Entry level qualifications, had another successful six week run at the Ulster Museum. This was the ninth year that the exhibition has been hosted at the museum. It featured the work of 71 students from 51 schools across Northern Ireland. The exhibition also acts as a learning tool for students to see first-hand the preparation work that led to the finished pieces on display, with over 3,500 students visiting. The exhibition also attracted approximately 50,000 members of the public.

Developing our People

Throughout the last financial year, CCEA has continued to invest in its most important resource: its people. The capability and capacity of our workforce is the foundation of achieving CCEA's corporate plan and long-term goal.

Over the last twelve months, we continued to use various programmes and recognised standards to ensure the learning and development of our people. In 2019 we were re-accredited to Silver status of the Investors in People (IiP) standard. This framework has evolved to reflect latest workplace trends, leading practices and conditions required to create high performing teams.

We are committed to expanding the staff skills and knowledge to provide career and professional development opportunities. To help achieve this, we launched our comprehensive staff development programme – Advancing Skills and Knowledge (ASK). This learning and development programme offered a range of challenging, bespoke and interactive training.

Driving improvement within the organisation

CCEA is a quality-focused organisation, committed to achieving and maintaining a range of quality standards in our work. A key aspect of this work is maintaining our accreditation against a range of internationally recognised quality standards. This year we achieved re-certification to the ISO 9001, ISO 14001 and ISO 18001 standards. We were subject to regular surveillance visits that ensure ongoing compliance as well as improvement in our processes and procedures.

ICT Services completed a full re-accreditation to the ISO 20000 standard along with ISO 27000 and ISO 9000 surveillance assessments. All of which were completed with no non-compliances. ICT also achieved Cyber Essentials accreditation in line with the National Cyber Security Centre (NCSC) guidelines. Software release ICT2020-1 was successfully promoted to live operation and included improvements to a range of products such as Contract for Services (CfS), Examinations Processing (EP), Online Marking and e-Submissions.

We view complaints as learning opportunities for us to improve our products and services to our stakeholders. We manage all complaints in line with the Customer Charter timescales and the CCEA Complaints Policy. During 2019–20, 100% of complaints received an initial response within five working days and 100% received a full response in 20 working days.

Looking Forward

Delivering the best possible outcome for students affected by the cancellation of the summer exams series 2020

The challenges and risks associated with the COVID-19 pandemic are all encompassing for CCEA. The risks are reputational, operational and resourcing in nature and CCEA is currently working to mitigate and manage these risks at all levels of decision making.

CCEA, at the time of writing, is implementing the arrangements for the summer awarding as instructed by the Minister of Education. At the core of our approach has been a guiding principle of fairness, which will ensure all students receive a grade that is robust and reflects the hard work of both students and their educators. We will continue to provide reassurance and work with key stakeholders to ensure no student is disadvantaged.

We fully appreciate that these arrangements will require a substantial input from teachers across Northern Ireland. Over the coming weeks and months CCEA will continue to support and provide guidance throughout the process.

Throughout this we will continue to assess any potential risks that may be posed by COVID-19 and ensure that mitigations are in place, where possible.

Supporting and maintaining the health and wellbeing of CCEA staff during COVID-19

The health and wellbeing of CCEA staff and visitors to the CCEA building is of the utmost importance, especially as we move into 2020–21 with the unprecedented circumstance of staff working remotely. CCEA will continue to review the situation, and make preparations, once restrictions are lifted, to ensure that staff can safely return to work.

In the meantime, we have implemented a range of ICT and HR measures to make sure that the CCEA community continues, with staff fully supported, despite the social distancing measures in place.

Supporting the Department for the Economy (DfE)

As the reforms in England continue to roll out and policy changes are implemented, we will continue to work on behalf of DfE to ensure that there is continuity of supply of professional and technical qualifications for learners in Northern Ireland.

We will continue our close and productive relationship with sector partners and qualifications providers to ensure qualifications available to learners are of the highest standards. We will also ensure that we will work with DfE to implement any agreed actions coming out of the Future of Qualifications report.

Collaboration and developing assessment approaches

CCEA will continue to work in partnership with EA and Education Training Inspectorate (ETI) to deliver the Department of Education's Key Stage 2 and Key Stage 3 directed programme. To ensure that we are contributing to the overall DE Transformation Programme, we are also basing the development work on the CCEA Curriculum Monitoring Report and the Chief Inspector's Reports.

Through our work to support the Learning Leaders Strategy, we continue to encourage the culture of schools adopting a self-determined and self-directed approach to Teacher Professional Learning, where schools are self-sustaining and are engaging collaboratively across phases. This work will include the development and distribution of curriculum resources and key messages to our wider stakeholders.

During 2020–21, we also continue to develop assessment approaches that will include support for languages.

Maintaining Standards in General Qualifications

We will continue our reviews into the grading of GCSE and A level qualifications, producing reports on the findings of our research.

We will continue to work with the other regulators, Ofqual and Qualifications Wales, to ensure that any divergence of policy in the three countries is managed and standards in GCSE and A levels continue to be maintained.

Modernisation of examinations

The activities listed below had been planned prior to the cancellation of the summer 2020 examinations. When possible, we will continue to look at opportunities such as those below to provide efficiencies and an enhanced customer service such as:

- Access to Scripts service for all GCSEs subjects offered for the first time in summer 2020;
- Student Study Time application – beta version to 20 centres;
- e-Submission extended to GCSE Music and Gaelge coursework;
- e-Statements developments to include OS and Entry level;
- Electronic sign-in for meeting delegates.

Developing our people strategy

One of CCEA's strategic aims is to manage resources in an effective, efficient and economical way. This aim is supported by our People Strategy, which primarily addresses the need to reconfigure, reshape and reform how people work. To achieve this we are committed to modernising our Human Resources services and identify where we can deliver products and information more effectively through digitisation and automation of processes.

During 2020–21, three transformation projects will be carried out:

- introducing a revised formal induction programme for new employees;
- implementing web-based recruitment; and
- developing a time and attendance system.

Strategic Framework and Strategy Map

Our Mission To enable the full potential of all learners to be achieved and recognised

Outcomes	Overarching Objectives	
<p>Meeting the needs of our Sponsoring Department, Stakeholders and Customers</p>	<p>Q1 Raising Standards for All</p>	<p>Q2 Closing the Performance Gap, Increasing Access and Equality</p>
<p>Quality Improving Quality and Standards in Everything We Do</p>	<p>Q1 Defining Standards and Providing Assurance</p>	<p>Q2 Comparing With and Learning From Others</p>
<p>Solutions Leading Solutions for Education</p>	<p>S1 Sharing Thinking and Practice in Curriculum, Examinations and Assessment</p>	<p>S2 Informing Our Solutions from Local, National and International Best Practice</p>
<p>Resources Managing Resource in an Effective, Efficient and Economical Way</p>	<p>R1 Using Technology to Enable Solutions</p>	<p>R2 Recruiting and Developing Talented People</p>



Supporting Objectives			
<u>Q3</u> Developing the Education Workforce	<u>Q4</u> Improving the Learning Environment	<u>Q5</u> Transforming the Governance and Management	
<u>Q3</u> Building Advocacy in Stakeholders and Customers	<u>Q4</u> Improving Value and Accuracy	<u>Q5</u> Continuously Evaluating Our Performance	
<u>S3</u> Delivering Highly Efficient Operations and Processes	<u>S4</u> Connecting All That We Do	<u>S5</u> Aiming to be the Provider of Choice for Educational Solutions	<u>S6</u> Listening and responding to Sponsoring Department, Stakeholders and Customers
<u>R3</u> Complying with Legislation and All Government and Departmental Policy and Procedures	<u>R4</u> Understanding and Proactively Managing Risk	<u>R5</u> Using Finance in an Efficient, Effective and Economic Way to Deliver Outcomes	

Intelligence and Information as Enabler

Review of Performance in 2019–20

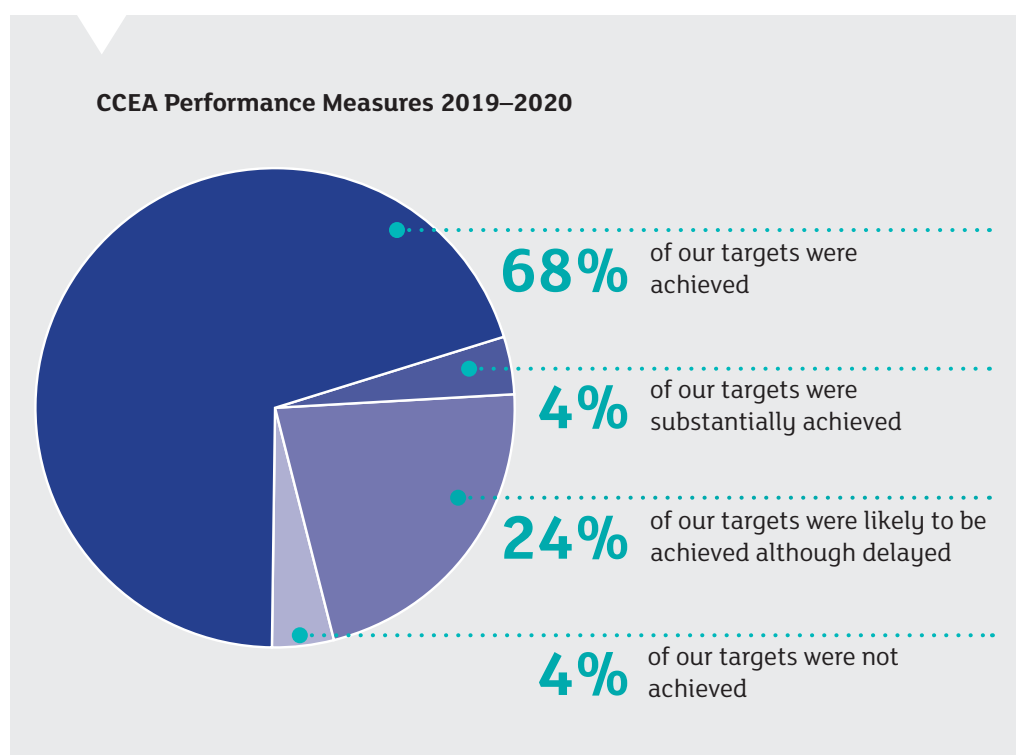
Key Strategic Objectives

The draft CCEA 2015–2018 corporate plan aims to underpin the work of the Department of Education (DE) and the Northern Ireland Executive. It has four strategic themes:

- Outcomes – meeting the needs of our sponsoring department, stakeholders and customers;
- Quality – improving quality and standards in everything we do;
- Solutions – leading solutions for education; and
- Resources – managing resources in an effective, efficient and economical way.

These four themes form the basis for the CCEA corporate objectives, which are measured through 68 Key Strategic Indicators (KSIs). These indicators include 37 DE Business Plan measures and internal CCEA operational measures (31 in total).

CCEA recorded strong organisational performance during 2019–2020.



We Achieved or Substantially Achieved 49 of our performance measures (72%). A further 16 measures (24%) were Likely to be Achieved but With Some Delay whilst 3 Measures (4%) were Not Achieved. Further details on the reasons for not achieving or delays in achieving DE Business Plan measures is provided below. These measures were designed to be strategic, cross-cutting and outcome-based in nature, allowing CCEA to continue to focus on continuous improvement, implementing innovative processes and to use of resources efficiently across the organisation.

Programme for Government Targets

The progress towards achieving the DE Business Plan Measures contributed to the following Programme for Government Targets:

Outcome 3: We have a more equal society

Outcome 5: We are an innovative, creative society, where people can fulfil their Potential

Outcome 6: We have more people working in better jobs

Outcome 7: We have a safe community where we respect the law, and each other

Outcome 8: We care for others and we help those in need

Outcome 9: We are a shared, welcoming and confident society that respects diversity

Outcome 11: We connect people and opportunities through our infrastructure

Outcome 12: We give our children and young people the best start in life

Children and Young People's Strategy

The progress towards achieving the DE Business Plan Measures contributed to all Children and Young People's Strategy Outcomes but in particular the following outcomes:

Outcome 3 : Children and Young People Learn and Achieve; and

Outcome 8 : Children and Young People Live in a Society where Equality of Opportunity and Good Relations are Promoted.

Business Plan Measures Delayed or Not Achieved

There were three DE Business Plan Measures that were not achieved. These related to Regulation/Accreditation (Controlled Assessment arrangements), Irish Medium and Budget Management. The reasons for not achieving in these areas involved:

- The impact of the COVID-19 pandemic on CCEA operations and budget management and in February/March 2020; and
- Delays in the approval of Irish Medium Business Cases.

There were a further nine DE Business Plan Measures that were Likely to be Achieved but With Some Delay. Delays in achieving all these measures were influenced by the disruption caused by the COVID-19 pandemic in February/March 2020.

Summary of Main Business Plan Achievements

The progress towards achieving the DE Business Plan Performance Measures produced following positive outcomes:

- 80% of summer 2019 series examinations marked online;
- Occupational Studies successfully transitioned to e-Moderation;
- GCSE Languages recordings transitioned online for summer 2019 series;
- Wellbeing Report published on the CCEA website;
- New CCEA website developed, piloted and launched;
- Moving Image Arts and Journalism examinations delivered online;
- Full compliance with General Conditions of Recognition (GCOR);
- Full compliance with the Management Statement and Financial Memorandum, including a clean audit opinion for the Annual Report and Accounts 2018–19;
- Investors in People Silver standard awarded; and
- All ISO standards and accreditations retained.

Sustainability Report

CCEA continues to engage in approaches designed to deliver its business in a socially responsible manner while promoting a sustainable future through its core work with schools and colleges. This is in keeping with the Department of Agriculture, Environment and Rural Affairs' strategy for sustainable development.

CCEA's approach to sustainability incorporates three key criteria as outlined below. When planning our core business activities, CCEA ensures that it is mindful of its impact on corporate social responsibility (CSR). It demonstrates its approach to CSR across its business, through all stakeholder groups and also through compliance with relevant legislation. External validation of these mechanisms is provided through continued certification to the ISO 9001, OHSAS 18001, ISO 14001, ISO 20001, ISO 27000 standards and to Investors in People (IiP) framework. CCEA is currently migrating its occupational health and safety management system (OHSAS 18001) to the new ISO standard, ISO 45001.

- **The Environment**

CCEA continues to utilise the ISO 14001 environmental management system standard to ensure its business is compliant with environmental legislation. This has afforded CCEA the opportunity to look at its environmental aspects and how they may impact on the environment. In doing so, CCEA has created an environmental improvement programme that considers the ongoing development of products or services with the goal of minimising any negative impacts on the environment and maximising any positive impacts on the environment.

- **Society**

A core aspect of our business is to support the implementation of the Northern Ireland (NI) Curriculum for both learners and schools. The NI Curriculum embraces the philosophies associated with sustainability and resources. The training and support we provide for customers and stakeholders in relation to inclusivity, financial sustainability, environmental responsibility and diversity demonstrates our commitment to sustainable development and to strengthening our positive contribution to society, the economy and the environment.

We develop innovative resources for each core aspect of the Northern Ireland Curriculum. These resources, available at www.ccea.org.uk, are accessed by and impact on a significant number of teachers and learners. Subjects covered are detailed below, along with a cross-reference to their specific applicability to CSR:

- *The World Around Us*: global sustainability;
- *Personal Development and Mutual Understanding*: inclusivity, diversity and personal responsibility;
- *Literacy, Numeracy and Digital Skills*: building skills capacity for the future;
- *Physical Education*: health and welfare;
- *Thinking Skills and Personal Capabilities*: building skills capacity for the future and personal responsibility;
- *Environment and Society*: social inclusion and environmental responsibility;
- *Learning for Life and Work*: preparing responsible citizens; and
- *Special Educational Needs (SEN) and Inclusion*: inclusivity.

- **The Economy**

The Northern Ireland Curriculum develops a range of skills that have been identified as being key to economic growth and a sustainable society. These are focused on literacy, numeracy and digital skills.

Environmental Improvement Plan

As described above, we employ the ISO 14001 environmental management standard to focus efforts on creating a positive influence on the environment and to reduce or eliminate negative impacts. ISO 14001 provides a framework to identify and risk assess CCEA's environmental aspects and impacts. CCEA's environmental commitment and associated objectives are outlined in its environmental policy which is available on CCEA's website.

We maintain an environmental improvement plan linked to the environmental objectives contained within the environmental policy. These objectives are based on the areas where we can exert a significant influence. The most significant influences for CCEA relates to paper consumption, energy usage and staff travel and therefore the environmental improvement plan has been designed with these as key priorities. Environmental objectives are monitored on an ongoing basis and where improvements have not been realised, we take remedial action to resolve any issues. The monitoring of these objectives is reported to CCEA's management team at bi-annual management review meetings.

Our environmental management system aims to ensure that we are made aware of and comply with all environmental compliance requirements. We achieve this by keeping up to date with legislative developments from a variety of sources. Upcoming, new and changed legislation is monitored on a monthly basis and considered to determine what actions CCEA needs to put in place to ensure it remains legally compliant.

The ISO 14001 assessor has commended CCEA's environmental management system and remains satisfied that across CCEA there is a demonstrable commitment to being an environmentally responsible organisation.

Sustainability Strategies

CCEA uses various strategies to decrease any negative impact on the environment. Examples during 2019–20 include:

- establishing environmental groups to create and drive environmental improvement initiatives both within and across CCEA;
- raising staff awareness about respecting the environment through campaigns or promotions to reduce energy and paper consumption;
- transitioning to Office 365 to support electronic communications;
- encouraging paperless meetings through the use of laptops linked to interactive screens;
- promoting the use of Skype and MS Teams as other mechanisms for staff to communicate with each other and with other organisations thereby reducing travel requirements;
- providing staff with the opportunity to avail of the cycle to work scheme; and
- utilising CCEA's company electric van.

As part of the ISO 14001 system, we have a range of documented procedures to support our commitment to the environment and our environmental policy. The environmental policy has been in place since we committed to the principles of ISO 14001. This policy includes a range of objectives that shape CCEA's environmental improvement programme. Travel, energy usage and waste management policies also support the environmental policy and its objectives.

In compliance with the Display Energy Certificates legislation, our energy efficiency was assessed by external qualified assessors in 2019–20. The Clarendon building received a rating of 42 and retained its B grade (good) for energy efficiency, which is the second-highest grade available. The William Ritchie building, which is under the control of the Belfast Harbour Commissioners, received a rating of 92 equating to a D grade (average). However, this represented an improvement on the previous year's rating of 77. These ratings represent comparative energy efficiency rather than energy consumption.

In respect of paper usage, which is CCEA’s most significant environmental impact, we have continued to increase online services while using recycled paper or paper sourced from sustainable forests.

Recycling continues to be a focus of the environmental improvement programme. We provide facilities to recycle paper, card, aluminium cans, plastics, glass, toner and printer cartridges and this year we have extended recycling or re-use opportunities to include inhalers and spectacles.

Over the past three years as part of our commitment to reducing our environmental impact, we have removed most office printers to encourage staff to use more cost efficient floor copiers or the Print Production Team’s services (for example the Microprint Team). Floor copiers provide information on the cost of printing to encourage staff to think before they print. Staff are made aware of our policy to reduce print and to encourage them to adhere to the printing procedures. These initiatives have reduced paper consumption and toner and printer cartridge use. By removing the desktop printers, which are more expensive to operate and maintain, we have seen an increase in floor copier use of 16.27%. As fewer people are using expensive desktop printers, this 16.27% increase is still a more efficient outcome when the cost of consumables is taken into consideration.

The Microprint Team has seen a slight decrease in print usage by 0.09% even though the demand for their services has increased through increased requests for script scanning (to allow for emailing) rather than the traditional process of script photocopying multiple times. Increasingly more staff utilise scanning as an alternative means to printing and all floor copiers have the scanning facility inbuilt.

The statistical information below outlines key highlights in our sustainability performance for 2019–20.

Area of focus	Target 2019 – 20	Status
E-Moderation paper reduction (General Qualifications)	100% reduction for visiting moderated units using electronic candidate record sheets (summer 2019)	Target met
Online marking	83% of scripts marked online	Target met
Further development of CCEA Analytics to capture item level data for use by centres	100% provision of item level data for all units marked online (including units with optionality)	Target met

Waste Reduction – Landfill Waste v Recycling

Number of Lifts	2017 – 18	2018 – 19	2019 – 20	Percentage difference from 2017 – 18 to 2019 – 20	Percentage difference from 2018 – 19 to 2019 – 20
General waste	924	654	626	Decrease by 32%	Decrease by 4%
Recycling	257	275	241	Decrease by 6%	Decrease by 12%

Landfill waste and recycling statistics are calculated by the number of lifts our waste contractor makes. General landfill has decreased annually since 2017–18. Recycling waste such as plastic, non-confidential paper and card has increased by 19% during this accounting period.

Energy Usage

Energy Usage	2017 – 18	2018 – 19	2019 – 20	Percentage difference from 2017 – 18 to 2019 – 20	Percentage difference from 2018 – 19 to 2019 – 20
Electricity	739,821	660,389	654,437	12% decrease	1% decrease
Gas	28,059	25,756	25,526	9% decrease	1% decrease
Oil	65,444	65,606	61,446	0.2% increase	7% decrease

Electricity usage has decreased by 1% (March 2020 usage estimated based on previous two months' usage). Gas and oil usage have decreased by 1% and 7% respectively in the 2019–20 year.

Staff Travel – Flights

Year	Number of Flights
2017 – 18	277
2018 – 19	313
2019 – 20	248

Flights have decreased by 21% in the 2019–20 year. This continues to be monitored by CCEA's Executive Team on a weekly basis and has also been reviewed as part of the ISO 14001 environmental management system.

Staff Travel – Car Mileage

Year	Car Mileage
2017 – 18	106,000
2018 – 19	107,711
2019 – 20	68,197

Staff mileage for 2019–20 has significantly decreased by 37% in comparison to the 2018–19 accounting period. Staff are still encouraged to car share, hold Skype or Microsoft Teams meetings or hold meetings on CCEA premises to minimise car travel.

Positive Environmental Impacts

The development of the curriculum, associated resources and development of online services has led to positive environmental impacts. The following projects demonstrate the highlights of this progress.

POSITIVE IMPACT		
Area of focus	Target	Action taken
Environmental awareness CCEA continues to further enhance its environmental support through the following educational resources:		
Provision of online curricular resources to support relevant current issues	Bryson Education	Bryson Education (www.brysoneducation.org) website visits: 36,772
	EcoWorld	EcoWorld (www.ecoworld.org.uk) website visits: 3,176
Provision of online curricular resources to support relevant current issues	Growing for the Future and Inclusion and SEN	<p>CCEA worked with Jordanstown School for the Deaf and Blind to produce two films showcasing the school's use of the CCEA resource: Growing for the Future. The aim of the films is to allow non-specialist schools to see different methods of inclusion that can easily be incorporated into their own practice.</p> <p>The school had embedded this resource as a key focus of learning across a range of ages and subject areas. The first film, Inclusion and SEN, looks at a range of accessibility issues and solutions to cope with these. In particular, the film looked at accessibility in the practical subjects of Home Economics and Technology and Design.</p> <p>The second film looks at the use of outdoor space to enhance learning activities. It clearly demonstrates how effective active learning can be and how every learner can be included in every activity.</p>
Provision of online curricular resources to support relevant current issues	Active Citizenship	<p>The Active Citizenship resources that support the teaching and learning of active citizenship and lawfulness were trialled and launched during 2019. Three launch events were held across Northern Ireland which provided support for teachers in the use of these resources, drama techniques and teaching controversial issues. The events took place in Belfast, Armagh and Limavady and were attended by 60 post-primary teachers from 56 schools. 55 teachers provided feedback from the resources: '89% rated the quality of the resources as Excellent and 11% as Very Good'. '95% said they intended to use the resources with their Key Stage 3 classes'.</p> <p>More events and a teacher survey are scheduled to take place during 2020.</p>

<p>Provision of online curricular resources to support relevant current issues</p>	<p>Celebrating Our Sports</p>	<p>A new educational resource, Celebrating Our Sports was launched in October 2019. This resource focuses on shared heritage and supports teachers in increasing pupils' awareness of a range of important themes in sport, including cultural identity, shared heritage and equality.</p> <p>Developed as part of the Primary Irish and Aspects of Shared Cultural Heritage Programme, Celebrating Our Sports is aligned to the Personal Development and Mutual Understanding and The World Around Us primary areas of learning. Teachers and pupils will benefit from 29 pre-prepared activities detailed in two booklets.</p> <p>The pupil book describes the growth of several sports played in Northern Ireland and some of the key historical, social, political and cultural factors that contributed to their development.</p> <p>The teacher booklet contains suggested activities and learning experiences that can be used to delve deeper into the themes covered in the pupil book. Some of these themes include sport and cultural identity, gender issues in sport, racism in sport and influential sporting personalities.</p> <p>Teachers can use the resource as a Thematic Unit or choose to explore an individual sport as part of a broader topic.</p>
<p>Provision of online curricular resources to support relevant current issues</p>	<p>Support for pupils with SEN, including development of tracking software for Quest and Q Skills</p>	<p>Following the rollout of reporting software for Quest and Q Skills Assessment Frameworks to schools, CCEA has undertaken a review with teachers to assess how well the software is working and also to plan for updates to the two assessment frameworks.</p> <p>The review was completed by March 2020 with a total of 45 delegates from 25 schools providing their feedback. This included mainstream primary and post-primary, special schools and Education Other Than At School (EOTAS) centres.</p> <p>CCEA has also created online SEN resources to support learners with moderate or severe learning difficulties in the following areas:</p> <ul style="list-style-type: none"> • Road Safety • Numeracy • Growing for the Future • STEM in Minecraft

Development of Digital Skills portal	Coding in the Classroom	<p>Coding in the Classroom: Python (www.ccea.org.uk/python)</p> <p>CCEA continues to provide a range of resources that support digital skills across Key Stage 3. The online courses for programming with Python have been used by over 4,500 pupils and continue to be well received by schools. Of the schools who have used the Getting Started with Python course, 100% have been satisfied with it, including 52% who were very satisfied. CCEA continues to make improvements to these courses based on feedback from schools.</p> <p>In 2019–20, CCEA has been developing a third Python course for Key Stage 3. This will act as a bridge between Getting Started with Python course and the Year 10 Python course. This will ensure schools have activities they can complete in each year of Key Stage 3. This third course will be available in June 2020, allowing teachers to prepare and plan for using it in the following academic year.</p>
Provision of online curricular resources to support relevant current issues	Online ordering system for the Pre-School Transition Report	<p>Since the introduction of the online ordering service in 2018–19, requests for copies of the Pre-School Transition Report have decreased by 91%.</p>

CCEA continues to use its environmental improvement programme, alongside its financial savings initiatives, to demonstrate its care and responsibility for the public money it receives.

Carbon Reduction Commitment Scheme

We do not meet the criteria to participate in the Carbon Reduction Commitment Scheme.

Corporate Social Responsibility

CCEA's commitment to Corporate Social Responsibility (CSR) means we aim to conduct our business ethically and ensure that our contribution to society goes beyond our core responsibilities as a public sector organisation. As part of our CSR approach, we consider our social, economic and environmental impacts as well as human rights issues.

Community, Societal and Charitable Activities

CCEA continues to be committed to supporting social and charitable events.

In 2019 we supported St Vincent de Paul and the Salvation Army across Northern Ireland with the Giving Tree, which aims, through the dedication of volunteers and donations, to provide presents to families who might otherwise have nothing at Christmas.

We are also involved with Business in the Community. Through this relationship staff are invited to take part in volunteering activities throughout the year with a range of charities and community groups across Northern Ireland organised by Business in the Community.

Staff within CCEA chose PIPS as its recognised charity for the past two years. Various events, including cake sales, ballots, quizzes and barbecues were held to raise funds in support of the charity.

Well-Being

CCEA recognises the strategic benefits of investing in a proactive and constructive employee wellbeing programme and launched a new programme in September 2019.

HR bases each year's programme on an analysis of absence reasons, targeting initiatives to assist in addressing key reasons and minimise absence, as well as analysing event attendance and feedback to ensure value for money. Through feedback, managers and staff continue to view the programme as a positive measure, demonstrating CCEA investing in employee health and wellbeing.

The programme aims to support and encourage staff to make positive changes to their own health, resilience and wellbeing.

Investors in People Standard (IiP)

CCEA has been a recognised Investors in People Organisation since 2002 and has retained its silver status through the more robust sixth generation standard. We continue to be committed to the ethos of continuous improvement, which reflects leading people practices and creates a culture that positively promotes teams to exceed their goals.

Learning and Development

CCEA recognises that the foundation of achieving success is our approach to continuous learning and the ability to support the organisation to achieve strategic objectives.

We continue to make a strong commitment to this ethos and strive to ensure that professional development is agile, progressive and is aligned to personal and business goals. This framework maximises the efficiency and effectiveness of the organisation and continues to create a culture of equality of opportunity.

In 2019–20, we designed and delivered the comprehensive Staff Development Programme (Advancing Skills and Knowledge – ASK) which offered a range of challenging, bespoke and interactive training.

The programme had six main themes:

A Skills Development programme, which offered a suite of diverse workshops, ranging from Accredited Power BI, Accredited Excel MOS exam, Office 365, SharePoint, Business Report Writing to Resilience and Work–Life balance;

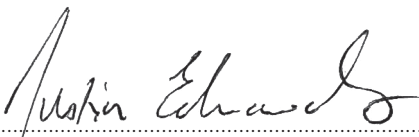
A Departmental Training programme, which offered a tailored solution for departmental specific training that is aligned to the specific needs of the department;

An Accredited ILM Management programme, offered an opportunity for staff to study for ILM qualifications in Leadership and Management, gaining internationally recognised qualifications;

E-Learning training offered over 100 e-learning workshops and tutorials, giving staff the flexibility to fit training around work commitments;

Policy Updates: Throughout 2019–20 awareness sessions were delivered on a number of key revised policies. These sessions were designed to provide staff with a clear understanding of the policies and any significant changes that have been made.

Educational Seminars: This programme provided an opportunity in 2020 for educational staff to attend a number of workshops which focused on key issues currently impacting on the Educational community.

Signed:  Date: 24th June 2020
Justin Edwards, Chief Executive

02 Accountability Report



Non-Executive Directors' Report



CCEA Council welcomes the re-establishment of the Northern Ireland Executive. During the period of no functioning Executive, CCEA appreciated the commitment of the Department of Education. During this period, we were able to take forward new developments in Assessment, Qualifications and Curriculum, including important curriculum monitoring work. We look forward to working with the Minister in developing and implementing more change and reform across the range of our work, as well as dealing with the unprecedented challenges brought about by the coronavirus pandemic.

One of the first decisions the Minister took was the appointment of new Council members and we appreciate the timely decision to appoint Samantha Kirk, Patricia Slevin and Paula Leitch. This decision brings Council back to full complement and augments the knowledge, understanding and skills already present.

One change in governance arrangements has been the standing down of the Regulatory Advisory Committee. Council decided that the importance of this piece of work, with CCEA's expanded brief in Regulation with the two government departments, would best be supported by having a committee of Council overseeing the work. The Regulation Committee will be composed of Council members together with a number of co-opted members who will bring skills and experience of key stakeholders including the business community, further education and other regulatory bodies.

The past year has not been without its challenges. Once again pressure on the organisation's cost base has led to a further reduction in staffing levels and demanded that each of the teams review ways to utilise the available resources as effectively as possible for the benefit of learners and the Northern Ireland education sector. CCEA Council has been amazed at the way in which the teams have continued to demonstrate high levels of skills and knowledge, to maintain development and drive innovative solutions to continue the modernisation of the service that CCEA provides. Inevitably, this has involved some further restructuring that has allowed the Chief Executive and the two Directors to further develop their vision of CCEA as a world-class organisation, fulfilling a critical role in the Northern Ireland education landscape.

The existing complex landscape has been put under further pressure as the different jurisdictions in the UK develop their country's policies. This has created some tensions regarding both General and Vocational Qualifications offered. The pace of change particularly in the Vocational Qualification area creates pressure for all, not least the Regulatory team in CCEA.

It is reassuring to note that the CCEA market share for GCSE and GCE has increased again this year, and Council believes that this reflects the confidence that the sector has in CCEA. The changes to the grading system at GSCE level was completed satisfactorily and the communications strategy put in place ensured that the changes were well understood.

Elsewhere in the Annual Report there are details of the awards that the organisation has achieved. Council is particularly delighted that the iIP Silver Status has been retained together with a number of national awards for IT software supporting the Curriculum. Council continues to be impressed by the quality and commitment of CCEA staff, the leadership provided by the Directors and the Executive Team, and the vision and drive of the Chief Executive in what has been a very challenging year. As a consequence the Chief Executive and the organisation are highly regarded across England, Scotland, Wales and the Republic of Ireland.

Council has noted the challenge the pressure on resources and dealing with malpractice issues in the examination processes brings to the organisation. The industrial action in schools has also impacted on CCEA, who has had to demonstrate flexibility along with the ability to develop novel solutions to ensure the best use of available resources.

Looking forward to 2020–21, there are a number of other very high-level risks that will demand Council's attention. These include the evolving Vocational Qualification landscape, the embedding of the new grading system, the substantial piece of work that the Regulatory team faces, and the interaction of jurisdictions regarding both General and Vocational Qualifications.

In addition, the implementation of the new Estates Strategy is critical and, last but not least, Council involvement in the management of change. I have every confidence that Council will assist CCEA in mitigating these risks and will continue to provide a first-class service to the Education Sector in Northern Ireland.

However, having successfully negotiated so many difficult hurdles, CCEA along with everyone else is now in the middle of the Covid-19 pandemic emergency. While we all quite rightly focused on the health and wellbeing of our family, friends and work colleagues, this has brought quite different challenges to CCEA. Council has been very impressed by the way in which the organisation transferred its working practice from office based to largely homeworking quickly and successfully. A special mention must be made to the IT team who managed and facilitated this in a very short timeframe.

With the schools now closed, and decisions being made in regards to the examinations for summer 2020, we can assume that there will be many difficult decisions ahead, and instructions from the Minister that will require implementation.

Trevor Carson
Chairperson
CCEA

Our Council

Membership as at 31 March 2020

Our Council consists of a Chairperson and members who are appointed by the Department of Education (DE). The Council includes representatives from education, industry and commerce. It is responsible for the governance of CCEA.



Mr Trevor Carson CBiol MRSB
(Chairperson)
Education Professional



Mrs Christine Harpur
Business Consultant



Dr Neill Morton OBE
Former Principal
Portora Royal School,
Enniskillen



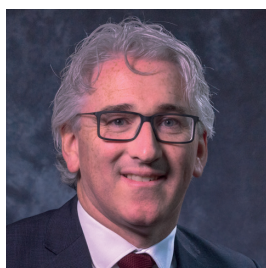
Dr Leslie Caul OBE
Director
Irish Football Association



Mrs Carol Fitzsimons MBE
Chief Executive
Young Enterprise NI



Dr Ana Kerr
Education Consultant



Mr Cormac McKinney
Principal
St Colman's College, Newry



Mrs Kathleen O'Hare
Principal
Hazelwood Integrated College,
Newtownabbey



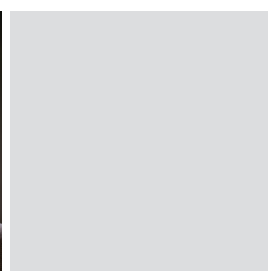
Mr Brian Wilson
Skills Adviser (Partnerships,
Education and Society)
British Council Northern
Ireland



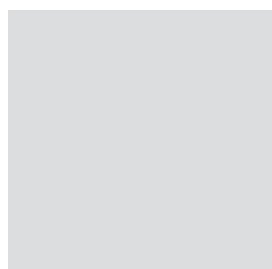
Ms Rose Byrne
Lecturer (Business and
Management)
Queen's University Belfast



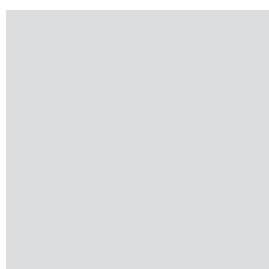
Mr Robert Thompson
Former Head Teacher
Doagh Primary School,
Ballyclare



Mrs Samantha Kirk
Appointed 28 February 2020
VP of Engineering and Site
Lead for Dynamic Signal



Mrs Paula Leitch
Appointed 28 February 2020
Retired Assistant Principal



Ms Patricia Slevin
Appointed 28 February 2020
Former Principal of Victoria
College, Belfast

Mr Trevor Carson's appointment as Chairperson for his second term is effective from 1 February 2017 until 31 January 2021. A special thanks to Dr Neil Morton who served on the Council until 1st April 2020. On the 20th May 2020, Mrs Marlene Kinghan was welcomed as a new Council member.

Statement of Accounting Officer's Responsibilities

Under Schedule 3 of the Education (Northern Ireland) Order 1998, the Department of Education (DE), with the approval of the Department of Finance (DoF), has directed CCEA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of CCEA and of its Statement of Comprehensive Net Expenditure, Statement of Financial Position, and Statement of Cash Flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the government's *Financial Reporting Manual* and in particular to:

- observe the Accounts Direction issued by DE, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the government's FReM have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer of DE has designated the Chief Executive of CCEA as Accounting Officer of CCEA. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records, and for safeguarding CCEA's assets, are set out in *Managing Public Money Northern Ireland* published by the DoF.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that CCEA's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Annual Governance Statement

1 April 2019 to 31 March 2020

CCEA's governance statement has been prepared in accordance with the Code of Practice for good governance (2013) and guidance issued by the Department of Education and Managing Public Money NI (MPMNI). Sections include:

- Scope of Responsibility
- The Governance Framework
- Risk Assessment
- Review of the Effectiveness of Risk Management and internal control
- Significant Issues

Scope of responsibility

As Accounting Officer for CCEA, I am responsible for ensuring effective governance and supporting robust internal control systems to enable the achievement of CCEA's aims and objectives; the purpose of which is to meet stakeholder needs and expectations, including its support for the achievement of relevant strategic aims and objectives of CCEA's sponsoring body, the Department of Education (DE).

I have accountability for ensuring that CCEA complies with all relevant legislation, regulations and codes of practice, including compliance with MPMNI. I have responsibility for safeguarding the public money entrusted to CCEA, providing assurance that these funds are managed with probity and that CCEA business is discharged economically, effectively and efficiently.

CCEA's business is conducted with application of the Seven Principles of Public Life, as set by the Committee on Standards in Public Life. These are enshrined in CCEA's Code of Ethics and supported by CCEA's values. Through these and CCEA's assurance framework, CCEA has demonstrated engagement with and response to stakeholder needs, as well as a commitment to delivering its services effectively with transparency, openness, inclusivity and continual improvement.

CCEA's governance and management framework

The duties and responsibilities of CCEA are set out in the Education (Northern Ireland) Order 1998. CCEA's Council is responsible for:

- establishing CCEA's overall strategic direction in consideration of alignment with DE policy;
- ensuring sound financial management in CCEA through timely review of financial information and approval of significant expenditure;
- representing CCEA in the wider field of education; and
- ensuring that the appropriate policies are established and implemented to comply with relevant legislation.

CCEA's Governing Council and Committees

There are documented Terms of Reference and remits for the Council and all sub-committees. The committees are:

- Finance Committee;
- Audit and Risk Assurance Committee;
- Education Committee;
- Regulatory Advisory Committee (reconstituted to Regulation Committee in December 2019); and
- Remuneration Committee.

During the financial reporting year, CCEA's Council met four times. Committee schedules were as follows:

- Finance Committee met four times;
- Education Committee met twice;
- Audit and Risk Assurance Committee met five times;
- Regulatory Advisory/Regulation Committee met twice; and
- Remuneration Committee met three times.

Attendance by individual members at Council and Committee meetings are provided in the table that follows.

Council/Committee Members' Attendance for Financial Year 1 April 2019–31 March 2020

Members	Council Meetings (4 in year)	Audit and Risk Assurance Committee Meetings (5 in year)	Finance Committee Meetings (4 in year)	Education Committee Meetings (2 in year)	Regulatory Advisory Committee Meeting (1 in year)	Regulation Committee Meeting (1 in year)	Remuneration Committee Meetings (3 in year)	Percentage Attendance
Trevor Carson (Council Chair)	4	N/A	4	N/A	1	0	3	92%
Mr C McKinney	4	3	N/A	N/A	N/A	N/A	N/A	78%
Dr L Caul	4	5	N/A	2	N/A	1	2	93%
Dr N Morton	3	N/A	3	2	N/A	1	1	71%
Mrs C Fitzsimons	3	N/A	4	N/A	N/A	1	2	83%
Mrs Christine Harpur	3	2	N/A	N/A	1	1	N/A	64%
Mr RJ Thompson	4	N/A	4	1	N/A	N/A	3	92%
Mr B Wilson	3	5	N/A	N/A	N/A	N/A	N/A	89%
Dr A Kerr	2	2	N/A	2	N/A	N/A	N/A	55%
Ms R Byrne	3	N/A	3	N/A	N/A	0	2	80%
Mrs K O'Hare	3	3	N/A	2	N/A	N/A	N/A	73%
Dr G Byrne **	N/A	4	N/A	N/A	N/A	N/A	N/A	80%
Mr J Burns ◇	N/A	N/A	N/A	2	N/A	N/A	N/A	100%
Ms S McGahan ◇	N/A	N/A	N/A	2	N/A	N/A	N/A	100%
Ms P Slevin ◇	N/A	N/A	N/A	1	N/A	N/A	N/A	50%
Ms C Currie ◇	N/A	N/A	N/A	1	N/A	N/A	N/A	50%
Mrs J Bartley ◇	N/A	N/A	N/A	1	N/A	N/A	N/A	50%
Mrs D Ui Cheallaigh ◇	N/A	N/A	N/A	1	N/A	N/A	N/A	50%
Mr D Donnelly ◇	N/A	N/A	N/A	0	N/A	N/A	N/A	0%
Ms D O'Hare ◇	N/A	N/A	N/A	2	N/A	N/A	N/A	100%
Dr R Davison #	N/A	N/A	N/A	N/A	1	N/A	N/A	100%
Mr J Wilkinson #	N/A	N/A	N/A	N/A	0	N/A	N/A	0%
Dr A Farrell #	N/A	N/A	N/A	N/A	1	N/A	N/A	100%
Mr P Blaker #	N/A	N/A	N/A	N/A	1	N/A	N/A	100%
Dr F Graham #	N/A	N/A	N/A	N/A	0	N/A	N/A	0%
Mr T Gray #	N/A	N/A	N/A	N/A	1	N/A	N/A	100%
Dr J Brown #	N/A	N/A	N/A	N/A	0	N/A	N/A	0%
Mr B Doran #	N/A	N/A	N/A	N/A	1	N/A	N/A	100%
Dr K Marshall #	N/A	N/A	N/A	N/A	0	N/A	N/A	0%

* Percentage calculated based on a number of meetings held while the member was in office or appointed to the relevant committee.

This symbol denotes a co-opted member of the Regulatory Advisory Committee (stood down in October 2019).

◇ This symbol denotes a co-opted expert member of the Education Committee.

** This symbol denotes a co-opted expert member of Audit and Risk Assurance Committee.

A special thanks to Dr Neil Morton who served on the Council until 1st April 2020. On the 20th May 2020, Mrs Marlene Kinghan was welcomed as a new Council member.

As noted above, CCEA has co-opted an independent member to the Audit and Risk Assurance Committee who provides enhanced financial and audit expertise. The Council Chair also attends the Chairs' Forum a representative forum of public and Arm's Length Bodies to reinforce and share effective governance practice in the public sector.

During 2019–20, the Council and the sub-committees addressed some challenges and continued to enhance the governance approach with a number of improvements:

- for most of 2019–20 (prior to the appointment of a Minister of Education), the CCEA Council was operating with a reduced number of members. This placed an additional burden on the remaining council members who showed resilience and dedication to continue to exercise the necessary oversight and governance role associated with the Council and Committees;
- improved induction training and supporting literature for new or recently appointed Council Members;
- rotation of existing Council members to Chairs sub-committees, ensuring optimal utilisation of skills and experience;
- training and development events for Council members;
- continuing evaluation of effectiveness;
- co-option of sector representatives to the Education Committee, ensuring wider stakeholder representation;
- the digitisation of Council Papers and Meetings Minute Pad Training has now been completed for all Council members and supporting CCEA officers;
- moving the Council to an e-governance format in March 2019;
- the Council Chair meeting with the Chairs of each Committee on an annual basis to discuss mechanisms to improve:
 - direct feedback;
 - the members' appraisal process; and
 - the effectiveness of Committee outputs;
- improvements to financial reports, including improved operational and strategic detail, are presented on a quarterly basis to the Council and Finance Committee;
- continuing to have Human Resources as a standing item on the Finance Committee with detailed information provided by the Director of Finance and Corporate Services with support from specialist managers;
- during 2019–20, the Council and Committees dealing with many strategic challenges and issues for example the Malpractice Report, the Implementation Plan for the Future of Qualifications, the A Level English Literature review, the Insights Report 2018, the CCEA Estates Strategy, the Curriculum Monitoring Report and the Communications Plan for Grading Changes at GCSE.

It is CCEA's policy to carry out regular independent reviews of the effectiveness of CCEA's Governing Council and Committees. Arrangements to carry out this review had been progressed late 2019 to early 2020 but have had to be delayed due to the widespread disruption caused by the COVID-19 pandemic.

CCEA's Audit and Risk Assurance Committee

CCEA's Audit and Risk Assurance Committee acts in support of the Council in relation to gaining assurance on risk management, control and governance within the organisation. The Committee considers information provided by the Executive concerning all relevant aspects of CCEA's assurance and governance frameworks.

Regular items of business include:

- procurement;
- compliance with legislation;
- the effectiveness of the risk management framework;
- an annual audit of accounts;
- internal audit activity;
- counter-fraud strategies; and
- regulation of qualifications.

The Committee is responsible for ensuring that the assurance provided by the Executive is appropriate.

The Audit and Risk Assurance Committee has completed a number of improvements arising from its self-assessment exercise based on the Audit and Risk Assurance Committee Handbook. An updated handbook provided from the Dear Accounting Officer (DAO) in early April 2018 was included in the self-assessment exercise in 2019–20.

In addition to Audit and Risk Assurance Committee members, who consist of non-executive members of Council and one independent co-opted member, meetings are attended by CCEA's outsourced internal audit function, DE, the NIAO and external audit.

The core committee members meet privately with internal audit and, when requested, with NIAO and external audit. Detailed feedback on internal audit assessments from internal and external auditors continues to be provided to the Audit and Risk Assurance Committee as contextual information on CCEA's risk environment.

CCEA's Management Framework

CCEA's Executive Team consists of the Chief Executive, the Director of Education and the Director of Finance and Corporate Services. The Executive Team normally meets weekly and considers strategic and operational matters on a 6-week cycle.

CCEA also operates a monthly Management Forum to support the delivery of operational issues. The Management Forum met during 2019–20 considering matters, including resourcing (finance and human), strategic planning, operational risk and the management of exceptions.

Under the requirements of the ISO standards (ISO 9001, ISO 14001 and OHSAS 18001), CCEA conducts Management Review Meetings (MRM) on at least an annual basis. The focus of these meetings is to review the effectiveness of CCEA's quality, environmental and health and safety management systems in terms of compliance with the ISO standards and to support delivery of CCEA's objectives.

CCEA's Sponsoring Department (Department of Education [DE])

Senior representatives from DE meet on a regular basis with CCEA's Chief Executive, Executive Team and Council members in respect of pertinent issues, to discuss risks and progress key deliverables. Meetings include regular Governance and Accountability

Reviews, which are attended by the Council Chair and senior CCEA and DE officers. During the year the Department of Education has also made a presentation to Council and Committee meetings on strategic issues relating to CCEA business.

Compliance with the Corporate Governance in Central Government Departments: Code of Good Practice NI 2013

CCEA has undertaken an assessment of CCEA's compliance with the Corporate Governance in Central Government Departments: Code of Good Practice NI 2013. This evaluation confirms that CCEA complies with requirements.

Evaluation of the quality of data provided to CCEA Council

Results from the evaluation of Council effectiveness indicate that Council members feel that the range, value, integrity and appropriateness of data provided to Council and Committees by the Executive is appropriate.

The main sources of data that the Council and sub-committees rely on include:

- statistical information (for example, examinations entry and outcome data and trend data);
- financial information (for example, spend against budget, Annual Report and Accounts);
- resource information (for example, estates, absence, workforce structure, performance reviews and pay information);
- governance information (for example, risk registers, internal and external audit reports, policies, procurement information, business cases and post project evaluations and Management Statement and Financial Memorandum);
- assurance information (for example, readiness reports, compliance statements, curriculum examination and assessment updates, regulation updates, fraud, security information and compliance with the General Conditions of Recognition); and
- planning and performance information (for example, Corporate and Business or Operational Plans, Chief Executive and Chair reports, strategic planning information and financial projections).

Information is produced by Information Owners in line with the agreed requirements of Council Members and approved at all levels, including by the Chief Executive, and provided to members electronically by Council Secretariat. The information is presented to members at Council and Committee meetings by the Information Owners and, through discussion, members scrutinise and take assurance from the data or information provided in respect of the operation of CCEA functions.

Ministerial direction

CCEA has not been subject to any Ministerial Directions during 2019–20.

The Risk and Control Framework

Risk Management Arrangements

CCEA has an established risk management framework and is managed by the Business Assurance unit. The Corporate Risk register is reviewed on a quarterly basis and considered by the Executive Team and Audit and Risk Assurance Committee. The Audit and Risk Assurance Committee Chair provides regular reports to Council on risks, mitigations and actions.

Where Corporate risks include mitigations beyond CCEA's control, CCEA has ensured internal mitigations and contingency arrangements are enhanced to more effectively manage the risks. Council and DE are kept informed of any risks that increase beyond CCEA's risk appetite threshold.

CCEA's Corporate Risk Register details six high-level risks, which are related to the achievement of CCEA's key objectives. As part of CCEA's established risk management framework, the final quarter review of the 2019–20 corporate risks is underway.

The six corporate risks are outlined below:

1. failure to ensure adequate processes and resources (including human, physical and financial) to support the provision of quality services and products in Curriculum, Assessment and Examinations;
2. failure to ensure availability of a full range and scope of qualifications that will meet the needs of all learners in Northern Ireland and that the qualification offer aligns with Department of Education and Department for the Economy Policies;
3. failure to ensure that qualifications taken by learners in Northern Ireland are comparable with standards of similar qualifications offered by other awarding organisations and in other jurisdictions;
4. failure to adequately protect data and data services;
5. failure to manage market position, corporate reputation and brand value; and
6. failure to support the Northern Ireland Curriculum and Assessment Arrangements, to ensure that it meets the aims objectives of the Department of Education.

CCEA's Risk Management Framework was the subject of an internal audit during 2019–20 with a Satisfactory level of assurance provided. All recommendations have been implemented.

CCEA's Assurance Framework

A comprehensive assurance framework supports CCEA's risk management and governance frameworks. The framework comprises a number of systems that provide CCEA with assurance on its business and act as risk management mechanisms to identify issues, which can then be mitigated and improvements made.

Business Assurance

CCEA's independent Business Assurance unit is responsible for undertaking the necessary work to give assurance to the Chief Executive, Audit and Risk Assurance Committee and Council that the risk, governance and control frameworks in CCEA are effective. This work covers the continued certification to ISO 9001, ISO 14001, OHSAS 18001, ISO 27001 and ISO 20000; PPEs; legislative compliance assessments; audits; process reviews and the recommendations associated with these.

Significant features within the assurance framework include:

- **Internal Audit**
CCEA's internal audit function is outsourced and, as required, operates to Public Sector Internal Audit Standards. CCEA's current provider developed a three-year internal audit strategy and an annual operational plan, both approved by the Audit and Risk Assurance Committee. The 2019–20 internal audit operational plan referenced six risk-based audits and one audit of assessment of compliance against the General Conditions of Recognition which are established by the Qualifications Regulators and with which all awarding organisations must comply. Five of the six risk-based audits were completed with all achieving satisfactory ratings. Internal Audit's overall level of assurance for 2019–20 is rated as satisfactory.
- **External Audit**
ASM Chartered Accountants currently undertake the external audit function on behalf of the NIAO. CCEA's external audit takes place in mid-May each year. The findings from the external audit are reported to CCEA's Audit and Risk Assurance Committee via the NIAO's Report to those Charged with Governance (RttCwG).

CCEA's 2018–19 RttCwG stated the Comptroller and Auditor General had certified CCEA's accounts with an unqualified audit opinion without modification. The external audit identified one priority 2 and three priority 3 recommendations, all of which have been actioned.

CCEA's planning and performance management framework

Objectives and Key Strategic Indicators (KSIs) for CCEA are set and managed through CCEA's draft Corporate Plan monitored through the 2019-20 CCEA Operational Plan. This incorporates those objectives and KSIs identified in the Department of Education (DE) Business Plan. Within the Operational Plan, there are 68 KSIs, 37 of which are DE Business Plan KSIs and 31 are CCEA KSIs.

Each quarter, performance achievement against these plans is measured and evaluated by CCEA's Business Assurance Team and reviewed by Executive Team (ET). The performance is then reported to CCEA's Finance Committee.

In summary, of the 37 KSIs identified in the 2019-20 Business Plan, 25 KSIs (68%) were Achieved or Substantially Achieved, a further 9 (24%) were Likely to be Achieved but with Some Delay and 3 KSIs (8%) were Not Achieved. A more detailed review of performance is included in the Review of Performance in 2019-20 section of the CCEA Annual Report and Accounts 2019-20.

- **Regulation**
CCEA, as a recognised awarding organisation, undertook its annual self-assessment exercise in summer 2019. This was against the Regulatory General Conditions of Recognition (GCOR). The evaluation of compliance was subject to an independent audit by CCEA's outsourced internal audit function from which CCEA submitted a statement of full compliance to the Regulators. This process was subject to approval by the Audit and Risk Assurance Committee and Council.
- **ISO 9001 (Quality), ISO 14001 (Environmental), OHSAS 18001 (Health and Safety)**
Within the year 2019–20, CCEA was successfully recertified to ISO 9001, ISO 14001, and OHSAS 18001. These standards are concerned with the quality of CCEA's products and services, CCEA's compliance with legislation and its achievements in terms of environmental performance and health, safety and wellbeing. As part of this process, CCEA seeks to ensure it meets customer and stakeholder needs and expectations and in respect of CCEA's governance and accountability as a public body.
- **ISO 27001 (Information Security)**
Within the year 2019–20, assessment of CCEA ICT's compliance with the information

security standard, ISO 27001, was recertified in May with retention of certification to the standard. This provides assurance over CCEA's information security controls.

- ***Cyber Essentials***
Cyber Essentials is a government backed certification sponsored by the National Cyber Security Centre (NCSC). CCEA IT staff have been working towards certification. This will help CCEA protect against a range of the most common cyberattacks and is aligned with the ISO 27000 accreditation.
- ***ISO 20000 (Information Technology Service Management Standard)***
During 2019–20, CCEA ICT achieved certification in May 2019 to this standard, which provides assurance over the effective delivery of services to CCEA's internal and external customers. This is particularly pertinent as CCEA develops more online services and products. This standard is held by very few organisations, therefore CCEA's certification is significant in terms of assurance levels in this area.
- ***Investors in People Standard (IiP)***
CCEA has been a recognised Investors in People organisation since 2002 and continues to be committed to continuous improvement through the development of people. CCEA was once again re-accredited and maintained Silver status in 2019 using the Generation 6 framework.
- ***Learning and Development***
As a progressive organisation CCEA understands that the foundation of our success is its continuous approach to learning and development and we recognise that the capability of its staff is integral to the learning culture within the organisation.

Each year we develop a comprehensive Learning and Development Programme that is designed to support the organisation to achieve its strategic objectives.

Each development programme offers an array of courses from accredited, customised, e-learning and departmental specific. All training is designed to be interactive, challenging and job specific, giving staff the opportunity to further develop and enhance their career opportunities.

- ***Financial Management***
During 2019–20, CCEA has delivered on a range of savings plans that it was required to implement in order to address a significant cost pressure in relation to both pay and price. CCEA continues to have effective financial management processes in place. Budget reports are provided on a monthly basis to the Department of Education (DE). The Executive Team (ET) and Directors review budgets on a monthly basis. Financial performance is also reported to the CCEA Finance Committee and Council as a standing item. Budget holders and Directors are required to complete a monthly budget return including predicting their year-end position. A year-end prediction is also carried out as part of each of the formal Department monitoring rounds.
- ***Business Cases and Post Project Evaluations (PPEs)***
CCEA ensures that Business Cases and economic appraisals are prepared proportionately and in line with the Northern Ireland Guide to Expenditure, Appraisal and Evaluation (NIGEAE) requirements and departmental procedures, and appropriate approvals are obtained in line with prescribed timelines and delegated authority. CCEA only uses Direct Award Contracts (DACs) when deemed absolutely necessary and ensures that the use of DACs is fully reviewed and authorised in line with delegated limits and reported to and scrutinised by the Audit and Risk Assurance Committee. CCEA conducts Post Project Evaluations (PPEs) in line with recommended practice as directed by the Department of Finance. During 2019–20, CCEA completed over 220 PPEs. All PPEs required by DE within the 2019–20 year were submitted within agreed timelines.

Information Management and General Data Protection Regulation (GDPR)

A GDPR Steering Group was in place throughout 2019–20 to assist the ongoing implementation of GDPR. All CCEA Data Protection related policies and procedures have been reviewed, updated and approved and all staff have attended awareness sessions during 2019–20.

CCEA has a designated Data Protection officer and established processes that consider the requirements of the GDPR and Data Protection Act. There were no significant data breaches during 2019–20 and none reportable to the Information Commissioners Office.

Compliance with policies, procedures, laws and regulations

CCEA continues to monitor the compliance registers through the annual audit and review process for all relevant policies, procedures and legislation and the CCEA legislative compliance assessment framework.

There have been no breaches of legislation or other requirements in 2019–20.

Safeguards against losses

CCEA has a robust framework of ISO controlled procedures and policies to counter fraud. CCEA has reviewed and revised the Anti-Fraud and Whistleblowing policies during 2019–20 as well as facilitating awareness sessions for all CCEA staff on these revised policies.

During 2019–20, CCEA continued to engage with the National Fraud Initiative. CCEA investigated all its matches with no instances of fraud identified.

CCEA did not suffer any losses during 2019–20 as a result of fraud. There were attempts to defraud, through phishing emails, however these were identified and recorded as attempted fraud through the normal operation of controls and therefore no loss was incurred.

Health and Safety

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all of its duties under health and safety legislation.

Internal Control Arrangements

CCEA internal audit is carried out by an external firm, Moore (NI). A three-year internal audit programme was developed and approved by the Audit and Risk Assurance Committee.

The following Internal Audit Reviews have been completed during 2019–20:

Audit Area	Status	Assurance Rating
Review of GCOR 2018–19	Complete	Satisfactory
Risk Management	Complete	Satisfactory
Cyber security and account control	Deferred due to Coronavirus	N/A
Staff Recruitment, retention, grievance and discipline training and development	Complete	Satisfactory
Examination paper production and security	Complete	Satisfactory
Compliance Arrangements, (including malpractice and maladministration)	Complete	Satisfactory
Arrangements for Contracted for services – moderators and examiners recruitment and quality assurance	Complete	Satisfactory

All reviews, together with the Annual Internal Audit Report for the year ended 31 March 2020, were presented to the Audit and Risk Assurance Committee in April 2020.

In assessing the level of assurance the auditors have taken into account the following:

- the results of all assurance assignments undertaken by Internal Audit during the period and in prior years;
- the fact that all recommendations have been accepted and will be addressed by management;
- any limitations which may have been placed on the scope of our internal audit work; and
- the extent to which resource constraints may impinge on our ability to meet the full audit needs of the Council.

As a result of these audits and the details above the auditors are providing the Council with the following overall assurance rating in relation to CCEA's system of internal control:

SATISFACTORY.

Significant Issues

CCEA's Response to the COVID-19 Outbreak

During February 2020, it became apparent that an outbreak of a virus originating in Wuhan China was likely to cause widespread disruption to operations as governments across the world responded to mitigate the effects of the emerging health crisis. On 19 March 2020, the Minister of Education, Peter Weir MLA, announced the cancellation of the summer 2020 examinations series. CCEA officers supported the Department of Education to advise on the options to deliver grading for entrants in the summer examinations to allow children to progress. The Minister made a statement to the Northern Ireland Assembly on 16 April 2020 to outline the approach to award GCSE and A levels. In response, the Chief Executive has developed a framework to oversee the safe implementation of the Minister's policy with the

objective of ensuring that learners in Northern Ireland achieve fair grades based on merit at the end of their course.

Internal Control

During 2019–20, there were no Priority 1 recommendations identified by Internal Audit. All recommendations identified through the five internal audits were categorised as Priority 2 or 3 recommendations. I am satisfied therefore that there were no significant internal control issues.

UK Exit from the European Union

CCEA's Executive Team has been considering the risks associated with the UK's exit from the European Union at regular Executive Team meetings and within the Corporate Risk Register. CCEA established a Brexit Review Group in early January 2019 made up of senior CCEA officials whose functions may be affected by Brexit. This group continues to meet weekly and has considered risks and threats to CCEA's business (for example, the collection and transportation of examination papers) as well as contingency measures in the event of a disruption. CCEA has also considered the potential impact of data flows issues in the event of a no deal Brexit and has continued to liaise with DE to ensure that appropriate guidance is adhered to and that risks involving data storage or transfer are mitigated.

Management of Significant Risks

CCEA has an integrated risk management framework which governs the management of all risks across the organisation. The Corporate Risk Register is formally reviewed on a quarterly basis and considered by the Executive Team and the Audit and Risk Assurance Committee. The Audit and Risk Assurance Committee Chair provides regular reports to Council on risks, mitigations and actions to ensure that Council and DE are kept informed of any risks that increase beyond CCEA's risk appetite threshold. At a sub-corporate level, all CCEA internal functions manage risks through Operational Risk Registers which are formally reviewed quarterly by Risk Owners and changes and emerging risks are reported to Executive Team for consideration.

CCEA's Corporate Risk Register details six high-level risks, which are related to the achievement of CCEA's key objectives and have been outlined in the Risk and Control Framework section. All Risk Registers within CCEA follow a common format for consistency purposes and within this format remedial actions are identified, which mitigate the identified risk and the timescales and progress around these remedial actions are regularly reviewed within the CCEA Risk Management framework.

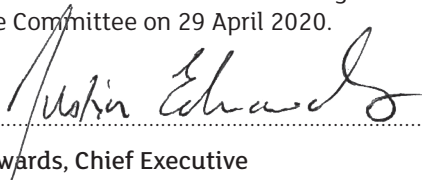
Review of effectiveness

As Accounting Officer, I am responsible for reviewing the effectiveness of the risk, governance and control frameworks and processes. In considering effectiveness I have reviewed:

- the scope and findings of the internal audit, including the overall level of satisfactory assurance for 2019–20;
- the findings of external audit;
- information derived from the operation of CCEA's Assurance Framework; and
- the assurance provided by senior managers and Business Assurance, including:
 - management system audits;
 - the risk management system and outputs; and
 - the range of international standards implemented within CCEA.

I have therefore concluded that CCEA has demonstrated sound governance, risk management and internal control during 2019–20.

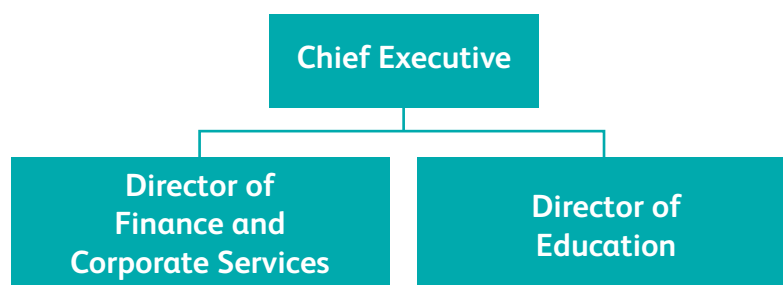
This Governance Statement was formally reviewed and recommended by CCEA's Audit and Risk Assurance Committee on 29 April 2020.

Signed:  Date: 24th June 2020
Justin Edwards, Chief Executive

Remuneration Report

CCEA Executive Team

CCEA's Executive Team consists of the Chief Executive and two Directors:



Remuneration Policy

Chairperson, Chief Executive and Director Employment Contracts

The current Chairperson was appointed by the Education Minister on 1 February 2013 and reappointed on 1 February 2017. The Chief Executive was appointed on 1 December 2014. The Director of Finance and Corporate Services was appointed in September 2017 and the Director of Education was appointed in January 2018.

The Chief Executive and each of the Directors must serve a notice period of at least three months.

Chairperson, Chief Executive and Director Remuneration

The Chairperson's contractual remuneration is determined by the Department of Education (DE) and is paid monthly in arrears. No pension contributions are made. Any proposed increase to the rate requires DE approval and is subject to a fully satisfactory performance review.

Other Council members do not receive any remuneration.

Chief Executive and Director salary levels are subject to scales and ranges approved by DE and, where required, the Department of Finance (DoF). The contractual remuneration of the Chief Executive and Directors consists of salary and pension contributions.

The Chairperson, Chief Executive and Directors do not receive any benefits in kind. Only termination payments relating to payment in lieu of notice and redundancy payments are made, where necessary.

Remuneration Committee

One of the Remuneration Committee's main roles is to support the CCEA Council in its responsibilities for the remuneration of the Chief Executive, Directors, Business Managers and the main CCEA staff.

In relation to the CCEA Executive Team, the Committee is specifically responsible for the ratification of the salary for the Chief Executive, as proposed by the Chairperson of Council in line with the terms and conditions of the Chief Executive's post.

The CCEA Chairperson appoints the members of the Committee. The Committee consists of a minimum of three members of the Council. The Chairperson of Council may also be a member of the Committee. DE officials may attend meetings in an observer capacity. The Committee meets at least once a year and at such other times as the Chair of the Committee requires. The Chair of the Committee provides the Council with a report on each meeting.

Remuneration and Pension Entitlements of Senior Management (Audited)

The following sections provide details of the remuneration and pension interests of CCEA's senior management.

	2019–2020				2018–2019			
	Salary	Performance related pay	Pension benefits *	Total	Salary	Performance related pay	Pension benefits *	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Justin Edwards Chief Executive	105–110	–	31	135–140	105–110	–	44	145–150
Leah Scott Director of Finance and Corporate Services	70–75	–	19	85–90	70–75	–	26	95–100
Margaret Farragher Director of Education	75–80	–	26	105–110	75–80	–	26	105–110

* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contribution made by the individual). The real increases exclude increases due to inflation or any increases or decreases due to the transfer of pension rights.

During the 2019–20 year, the Chairperson received a remuneration of £13,000. In addition, £547 was paid in respect of employer's National Insurance Contributions.

Salary includes gross salary only. CCEA's senior management do not receive benefits in kind or bonuses.

Pay Multiples (Audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce. The table below provides a year-on-year comparison.

	2019-2020	2018-2019
Band of Highest-Paid Director's Total Remuneration	£105,000–£110,000	£105,000–£110,000
Median Total Remuneration*	£28,785	£28,221
Ratio	3.7	3.8
Staff Remuneration Range	£15,000–£110,000	£15,000–£110,000

*Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in CCEA in the financial year 2019-20 was £105,000 - £110,000 (2018-19, £105,000 - £110,000). This was 3.7 times (2018-19, 3.8) the median remuneration of the workforce, which was £28,785 (2018-19, £28,221). This decrease in the ratio was due to the median remuneration salary increasing by 2%, but the highest-paid director's salary remaining the same. No employees received remuneration in excess of the highest-paid director in 2019-20 and 2018-19.

Remuneration ranged from £17,000 to £106,000 in 2019-2020 (2018-19, £16,000 to £106,000).

Chairperson, Chief Executive and Director Pension Entitlements (Audited)

The post of Chairperson is non-pensionable.

	Real increase in pension earned in the year to 31/03/20	Real increase/ (decrease) in accrued lump sum in the year to 31/03/20	Total accrued pension at 31/03/20	Total accrued lump sum at 31/03/20	CETV at 31/03/20	CETV at 31/03/19	Real increase/ (decrease) in CETV
	£000	£000	£000	£000	£000	£000	£000
Justin Edwards Chief Executive	0-2.5	-	20-25	5-10	288	259	30
Leah Scott Director of Finance and Corporate Services	0-2.5	(0-2.5)	15-20	15-20	244	222	12
Margaret Farragher Director of Education	0-2.5	-	0-5	-	41	23	12

Total remuneration is purely salary. It does not include severance payments, employer pension contributions and the cash equivalent transfer value (CETV) of pensions.

Cash Equivalent Transfer Value (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Pension Schemes

Teachers' Superannuation Scheme

38 employees of CCEA are members of the Teachers' Superannuation Scheme, which is a contributory scheme administered by the Department of Education (DE). The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1977 and subsequent amendments apply to the scheme. The scheme is presently notionally funded. The rate of the employer's contribution is determined from time to time by the Government Actuary and advised by the Department of Finance (DoF).

DE operate a banding scheme for employee contribution rates, based on pensionable pay. These rates for 2019–20 are as follows:

Band	Actual Annual Pensionable Earnings (£)	Contribution Rates
1	Up to £27,697.99	7.4%
2	£27,698 to £37,284.99	8.6%
3	£37,285 to £44,208.99	9.6%
4	£44,209 to £58,590.99	10.2%
5	£58,591 to £79,895.99	11.3%
6	£79,896 and above	11.7%

In 2019–20, the employer's contribution rate was 25.1%, (17.7% in 2018–19)

Contributions for the year:	2019–2020	2018–2019
	£	£
Employer's	469,155	369,342
Employees'	190,751	211,973
Total	659,906	581,315

Northern Ireland Local Government Officers' Superannuation Committee Scheme

CCEA participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (the NILGOSC scheme) for 274 of its employees. The NILGOSC scheme is a "multi-employer", defined benefit scheme, which provides members of participating employers with the benefits related to pay and services at rates which are defined under statutory regulations. To finance these benefits, assets are accumulated in the scheme and are held separately from the assets of the employers. The scheme is funded by employers participating in the NILGOSC scheme who pay contributions at rates determined by an independent, professionally qualified actuary on the basis of regular valuations using the projected unit method. The results of the most recent valuation, which was conducted at 31 March 2019, were as follows:

Main assumptions –	
Rate of investment return per annum	4.1%
Rate of pay growth per annum	3.6%
Rate of CPI increases per annum	2.1%
Key results –	
Market value of scheme's assets	£5.820 billion
Value of past service liabilities	£7.203 billion
Surplus	£836.9 million

Funding level – the actuarial value of assets expressed as a percentage of the benefits accrued to members, deferred pensioners and members based on past service and after allowing for future salary increase 112%.

NILGOSC operate a banding scheme for employee contribution rates, based on pensionable pay. These rates for 2019–20 are as follows:

Band	Pensionable pay (£)	Contribution rates	50/50 Rate
1	£0 to £14,800	5.5%	2.75%
2	£14,801 to £22,600	5.8%	2.90%
3	£22,601 to £37,700	6.5%	3.25%
4	£37,701 to £45,700	6.8%	3.40%
5	£45,701 to £90,400	8.5%	4.25%
6	More than £90,400	10.5%	5.25%

In 2019–20, the employer's contribution rate was 20% (19% in 2018–19) plus a fixed deficit recovery contribution of £144,600, (£144,600 in 2018–19).

Contributions for the year:	2019–2020	2018–2019
	£	£
Employer's	1,622,420	1,604,106
Employees'	541,958	517,088
Total	<u>2,164,378</u>	<u>2,121,194</u>

National Employment Savings Trust

CCEA participates in the National Employment Savings Trust (NEST) for 237 of its Contracted for Services personnel and Temporary staff. NEST is a defined contribution pension scheme established by law to support the introduction of auto-enrolment, which meets the criteria for a 'qualifying' scheme as set out in the Pensions Act 2008.

In 2019–20 the employee contribution rate was 5% (3% in 2018–19) of pensionable pay, and the employer contribution rate was 3% (2% in 2018–19).

Contributions for the year:

	2019–2020	2018–2019
	£	£
Employer's	25,627	19,325
Employees'	34,144	22,986
Total	<u>59,771</u>	<u>42,311</u>

Staff Report

Staff Costs (Audited)

Staff costs comprise:

	Permanent staff/FTC* 2019–20	Temporary staff 2019–20	Total 2019–20	Total 2018–19
	£	£	£	£
Wages and salaries	10,114,585	612,644	10,727,229	10,547,794
Social Security costs	1,068,712	30,691	1,099,403	1,063,511
Pension costs	3,277,775	25,627	3,303,402	4,258,691
Reorganisation and Redundancy costs	-	-	-	192,591
Total	14,461,072	668,962	15,130,034	16,062,587

* Fixed term contract

Average Monthly Number of Persons Employed (Audited)

The average number of whole-time equivalent persons employed during the year was as follows:

	Permanent staff/FTC*	Temporary staff	Total 2019–20	Total 2018–19
Directly Employed	310	25	335	337
Total	310	25	335	337

*Fixed term contract

Employee Sickness Absence

Average annual sickness absence for the reporting year from 1 April 2019 to 31 March 2020 increased from 10.4 days to 12.0 days per employee, due to an increase in short-term absence.

Short-term absence increased by 61%, from 1,039 days in 2018–19 to 1,671 days in 2019–20.

Off-Payroll Payments

CCEA made no off-payroll payments during the 2019–20 financial year.

Staff Composition

As at 31 March 2020, the Executive Team was made up of one male Chief Executive and two female Directors.

Of the remaining 323 employees, 177 are female while 146 are male. The number of staff at each grade is shown below:

Grade	No. of Staff
Clerical Officer	47
Senior Clerical Officer	10
Executive Officer	55
Senior Executive Officer	52
Higher Executive Officer	54
Senior Administrative Officer	21
Senior Professional Grade	61
Programme Manager	12
Principal Officer	3
Business Manager	8
Director	2
Chief Executive	1

Consultancy Costs

We did not incur any consultancy costs in the financial year 2019–20.

Equality Statement

CCEA, in carrying out its functions, has a statutory responsibility to have due regard to the need to promote equality of opportunity:

- between persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation;
- between men and women generally;
- between persons with disability and persons without; and
- between persons with dependants and persons without.

In addition, without prejudice to the above obligation, CCEA should also, in carrying out its functions, promote good relations between persons of different religious belief, political opinion or racial group.

Equal Employment Policy

We aim to make the best possible use of our resources, especially our staff. We recruit and promote candidates based on merit. We comply with all relevant legislation and guidance on fair employment and equal opportunities, and we aim to meet the legislative and other requirements in respect of employees with disabilities. In line with legal requirements, we do everything that is reasonably within our control to ensure the health, safety and welfare of all our employees.

Reporting of compensation and exit packages for all staff 2019–20 (Audited)

Exit package cost band	No of compulsory redundancies*	No of other departures agreed*	Total no of exit packages by cost band*
<£10,000	0 (0)	0 (1)	0 (1)
£10,000–£25,000	0 (0)	0 (2)	0 (2)
£25,000–£50,000	0 (0)	0 (1)	0 (1)
£50,000–£100,000	0 (0)	0 (2)	0 (2)
£100,000–£150,000	0 (0)	0 (0)	0 (0)
£150,000–£200,000	0 (0)	0 (0)	0 (0)
Total number of exit packages	0 (0)	6 (6)	0 (6)
Total resource cost	£0(£0)	£0 (£189,077)	£0 (£189,077)

*Figures in brackets refer to 2018–19

Redundancy and other departure costs have been paid in accordance with the provisions of the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007 as amended. Where CCEA has agreed early retirements and permission is received from the Department of Education, the additional costs are met by CCEA and not by the respective pension schemes (the Northern Ireland Local Government Officers' Superannuation Committee Scheme and the Northern Ireland Teachers' Pension Scheme) and these payments are included in the cost of the exit packages shown above.

Ill-health retirement costs are met by the pension scheme and are not included in the table.

Assembly Accountability and Audit Report (Audited)

Remote Contingent Liabilities

CCEA does not have any material remote contingent liabilities in the 2019–20 financial year.

Losses and Special Payments

The total value of CCEA's losses and special payments did not total more than £1,000 for 2019–20 financial year.

Gifts

CCEA adheres to the limits and rules laid out in its Management Statement approved by the Department and the guidance in Managing Public Money Northern Ireland (MPMNI). There were no gifts made or accepted during the 2019–20 financial year that exceeded these limits. CCEA has a policy on Offers and the Acceptance of Gifts and Hospitality and a Gift Register.

Fees and charges

CCEA's primary source of earned income comes from charges levied in relation to the provision of its examination functions. Charges are made for entering an examination, late or withdrawal fees, results enquiries and access to scripts. Charges vary on an examination

type, level and module basis. A full range of charges is available via the Qualifications Administration Handbook on CCEA's website (see <https://ccea.org.uk/examiner-centre-support/examinations-support/pre-examination-information/feescharges-notes>). Any proposal to alter charges must be approved by the Department of Education.

The Department of Education sets CCEA an earned income target annually as part of the budget setting process. The Department monitors this performance against the target monthly, via the Monthly Expenditure Monitoring Report. Actual earned income in any given year can fluctuate depending on a range of factors, including the number of examinations entered by candidates via examination centres, changes to centre demographics and market preferences. If CCEA earns more income than anticipated, it is required to bid for additional income, usually to offset against additional examinations costs linked to generating the additional income. If sales are less than anticipated, CCEA is required to make corresponding savings. CCEA's actual earned income for 2019–20 was £173k more than the final income target set by the Department. This was primarily due to higher than anticipated entries in the January and March examination series.

Complaints

CCEA takes complaints very seriously and we are committed to responding to each complaint as quickly as possible. The complaints service is open to anyone who is dissatisfied with our services or products.

As outlined in our Customer Charter (www.ccea.org.uk) we will acknowledge receipt of complaints within 5 working days. We aim to provide a full response as quickly as possible, but no later than 20 working days. CCEA monitor all complaints to ensure that any necessary business improvements are made as a result of complaints received.


Our complaints process has a three stage approach:
Stage 1 – An informal query that can be resolved quickly by the relevant department in CCEA.
Stage 2 – A formal complaint, if the complainant is unhappy with how the Stage 1 complaint was handled (or if the complainant wishes to bypass Stage 1).
Stage 3 – A full independent review of the outcome of the Stage 2 complaint.

Further details are available in our [How to make a complaint](#) leaflet located on our website (www.ccea.org.uk). An online form is also available on the website. During the 2019–2020 financial year CCEA received 112 complaints. 100% of complaints were acknowledged within 5 working days (if not already answered in full) and 100% of complaints received a full response within 20 working days.

When a complaint is upheld, CCEA takes the necessary steps to put corrective actions in place to ensure that any issues are resolved and prevent them occurring again in the future. During 2019–2020, this has involved improvement actions such as:

- reviewing and streamlining our communications to ensure customers receive consistent and clear messaging;
- rectifying any technical errors on the part of CCEA so that candidates are not disadvantaged in their examinations;
- improving the guidance and resources available for schools undergoing our specifications (particularly new specifications);
- promoting the importance of GDPR/data protection guidelines; and
- looking into the development of new payment systems for our contracted staff.

CCEA monitors patterns and trends in complaints quarterly through the Executive Team and every six months at Management Review Meetings. In 2020 a pilot was introduced by CCEA's Regulators with regards submitting complaints information. Going forward the Regulators will consider the publication of this data.

Signed:  Date: 24th June 2020
Justin Edwards, Chief Executive

Certificate and Report of the Comptroller and Auditor General

NORTHERN IRELAND COUNCIL FOR CURRICULUM, EXAMINATIONS AND ASSESSMENT

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Council for Curriculum Examinations and Assessment (or “CCEA”) for the year ended 31 March 2020 under Schedule 3 of the Education (Northern Ireland) Order 1998. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers’ Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of CCEA’s affairs as at 31 March 2020 and of CCEA’s net expenditure for the year then ended; and
- have been properly prepared in accordance with the Schedule 3 of the Education (Northern Ireland) Order 1998 and the Department of Education’s directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 ‘Audit of Financial Statements of Public Sector Entities in the United Kingdom’. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of CCEA in accordance with the ethical requirements of the Financial Reporting Council’s Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- CCEA’s use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- CCEA have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the CCEA’s ability to continue to adopt the going concern basis.

Other Information

The Council and the Accounting Officer are responsible for the other information included in the annual report. The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or 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. I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with the Department of Education's directions made under Schedule 3 of the Education (Northern Ireland) Order 1998; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Responsibilities of the Council and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Council and the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with Schedule 3 of the Education (Northern Ireland) Order 1998.

My objectives are to obtain evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

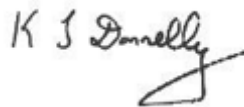
Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanation as I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

1st July 2020

03 Financial Statements and Notes



Statement of Comprehensive Net Expenditure for the year ended 31 March 2020

	Note	2019–2020 £	2018–2019 £
Revenue from contracts with customers	3	(204,722)	(126,501)
Other operating income	3	(9,900,221)	(10,244,812)
Total operating income		(10,104,943)	(10,371,313)
Expenditure			
Staff costs	4	15,130,034	16,062,587
Other operating expenditure	6	15,322,897	16,303,280
Depreciation	7	367,249	266,934
Amortisation	8	3,835	29,957
Total operating expenditure		30,824,015	32,662,758
Net operating expenditure		20,719,072	22,291,445
Finance expense	9	251,000	267,000
NET EXPENDITURE FOR THE YEAR		20,970,072	22,558,445
(transferred to general reserve)	18	20,970,072	22,558,445

Statement of Other Comprehensive Net Expenditure

	Note	2019–2020 £	2018–2019 £
NET EXPENDITURE FOR THE YEAR		20,970,072	22,558,445
(transferred to general reserve)			
Net gain on revaluation of property, plant and equipment (in revaluation reserve)	7 & 17	(2,378)	(1,021)
Net gain on revaluation of intangibles (in revaluation reserve)	8 & 17	(21)	(286)
Actuarial loss/(gain) in respect of pension liability	18	6,419,000	(2,408,008)
In-year pension adjustment	18	-	(752,707)
COMPREHENSIVE NET EXPENDITURE FOR THE YEAR		27,386,673	19,396,423

All amounts above relate to continuing activities.

The notes on pages 71 to 90 form part of these financial statements.

Statement of Financial Position at 31 March 2020

	Note	2019–2020 £	2018–2019 £
Non-current assets			
Property, plant and equipment	7	1,002,269	1,161,673
Intangible assets	8	6	3,820
Total non-current assets		1,002,275	1,165,493
Current assets			
Inventories	10	5,100	7,201
Trade and other receivables	11	2,609,248	2,092,100
Cash and cash equivalents	12	2,119,447	1,251,890
Total current assets		4,733,795	3,351,191
Total assets		5,736,070	4,516,684
Current liabilities			
Trade and other payables	13	(3,045,584)	(2,510,849)
Total current liabilities		(3,045,584)	(2,510,849)
Total assets less current liabilities		2,690,486	2,005,835
Non-current liabilities			
Provisions	14	(637,000)	(2,092,000)
Pension liabilities	5.1c	(18,235,228)	(9,086,000)
Total non-current liabilities		(18,872,228)	(11,178,000)
Total assets less total liabilities		(16,181,742)	(9,172,165)
Taxpayers' equity and other reserves			
Revaluation reserve	17	(35,383)	(37,781)
General reserve	18	(16,146,359)	(9,134,384)
Total equity		(16,181,742)	(9,172,165)

The financial statements on pages 67 to 70 were approved by the Council on 24 June 2020 and were signed on its behalf by:

Trevor Carson Date 24th June 2020
Chairperson

Justin Edwards Date 24th June 2020
Chief Executive

The notes on pages 71 to 90 form part of these financial statements.

Statement of Cash Flows

for the year ended 31 March 2020

		2019–2020	2018–2019
	Note	£	£
Cash flows from operating activities			
Net expenditure after interest		(20,970,072)	(22,558,445)
Adjusted for:			
Depreciation	7	367,249	266,934
Amortisation	8	3,835	29,957
Bad debt provision	11	(627)	(603)
Bad debts written off		2	3
IAS 19 pension costs*	5.1c	2,694,228	1,069,957
Decrease/(increase) in inventories	10	2,100	(3,256)
(Increase)/decrease in trade and other receivables	11	(516,523)	12,484
Increase/(decrease) in trade and other payables	13	534,735	(235,167)
(Decrease)/increase in provisions	14	(1,419,000)	1,419,000
Net cash outflow from operating activities		(19,304,073)	(19,999,136)
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(205,467)	(515,222)
Purchase of intangible assets	8	-	-
Net outflow from investing activities		(205,467)	(515,222)
Cash flows from financing activities			
Recurrent grants received	16	20,149,918	20,625,056
Capital grants received	16	227,179	459,288
Net inflow from financing activities		20,377,097	21,084,344
Net increase in cash and cash equivalents in the year		867,557	569,986
Cash and cash equivalents at 1 April 2019	12	1,251,890	681,904
Cash and cash equivalents at 31 March 2020	12	2,119,447	1,251,890

*This balance includes in year movements in the pension provision in addition to pension costs.

The notes on pages 71 to 90 form part of these financial statements.

Statement of Changes in Taxpayers' Equity

Year ended 31 March 2020

	Note(s)	General Reserve £	Revaluation Reserve £	Total Taxpayers' equity £
Balance at 31 March 2018		(10,820,998)	(39,088)	(10,860,086)
Changes in taxpayers' equity 2018–19				
Comprehensive net expenditure for the year	18	(22,558,445)	1,307	(22,557,138)
Actuarial loss in respect of pension liability	18	2,408,008	-	2,408,008
Recurrent grant-in-aid from the Department of Education	18	20,625,056	-	20,625,056
Capital grant-in-aid from the Department of Education	18	459,288	-	459,288
In-year pension adjustment		752,707	-	752,707
Balance at 31 March 2019		(9,134,384)	(37,781)	(9,172,165)
Changes in taxpayers' equity 2019–20				
Comprehensive net expenditure for the year	18	(20,970,072)	2,398	(20,967,674)
Actuarial gain in respect of pension liability	5	(6,419,000)	-	(6,419,000)
Recurrent grant-in-aid from the Department of Education	18	20,149,918	-	20,149,918
Capital grant-in-aid from the Department of Education	18	227,179	-	227,179
Balance at 31 March 2020		(16,146,359)	(35,383)	(16,181,742)

The notes on pages 71 to 90 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 March 2020

1 STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the 2019–20 Government Financial Reporting Manual (FRoM) issued by Treasury as directed by the Department of Finance (DoF). The accounting policies contained in the FRoM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FRoM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Council for the Curriculum, Examinations and Assessment (CCEA) for the purpose of giving a true and fair view has been selected. The particular accounting policies that have been adopted in the preparation of these financial statements are detailed below. They have been applied consistently in dealing with items that are considered material to the financial statements.

In accordance with the FRoM, the Council is not able to accrue grants in aid funding due from the Department of Education to match current liabilities recorded within the statement of financial position. Under International Accounting Standard (IAS) 1 (revised), Presentation of Financial Statements, such a closing financial position which shows a surplus of liabilities over assets requires the Accounting Officer to make an assessment of the viability of the Council as a going concern. All liabilities will be met by earned income and by future grant-in-aid from DE, CCEA's sponsoring department. DE have allocated CCEA's 2020-21 budget which includes an uplift for cost pressures. In addition, CCEA is working closely with DE in relation to a range of financial scenarios in 2020-21 and has bid for funding to directly address COVID-19 linked issues. We do not anticipate any significant changes to future levels of earned income or DE's sustained sponsorship. Consequently, we feel that it is appropriate to adopt a going concern basis for the preparation of the financial statements.

1.1 Accounting Convention

These financial statements have been prepared under the historical cost convention, modified by the revaluation of assets and liabilities to fair value as determined by the relevant accounting standards, and subject to the interpretations and adaptations of those standards in the FRoM. Without limiting the information given, the financial statements comply with the accounting and disclosure requirements of the Companies Act 2006, accounting standards issued or adopted by the International Accounting Standards Board and the accounting and disclosure requirements issued by DoF in so far as those requirements are appropriate. These financial statements have been prepared in pounds sterling.

1.2 Recognition of Income and Funding

1.2.1 Government Grants

The main source of funding for CCEA is allocations (grants in aid) from the Department of Education (DE). All grants in aid, whether for revenue or capital purposes, are treated as contributions from controlling parties, giving rise to a financial interest in the residual interest of CCEA, and are credited to the general reserve. The grant in aid is recognised in the financial year in which the cash is received.

1.2.2 Revenue Grants

Grants for revenue purposes that are received to finance the purchase of specific goods or services are shown as income in the statement of comprehensive net expenditure. In these cases income is set to match with the related expenditure incurred during the year. CCEA did not receive any revenue grants in the financial year.

1.2.3 Examination Fee Income

Examination fee income is recorded in the statement of comprehensive net expenditure in the financial year in which the examination takes place.

1.2.4 Revenue from contracts with customers

Revenue is measured based on the consideration specified in a contract with a customer. CCEA recognises revenue when it transfers control over a good or service to a customer in accordance with IFRS 15. CCEA's multimedia team develop Learning Resources for partnering organisations in support of the wider education community. This work includes development and maintenance phases of websites and learning resources. Contracts include partnership agreements with agreed performance obligations and payment plans.

1.3 Property, Plant and Equipment

Items of property, plant and equipment which are held for use on a continuing basis in delivering the reporting entity's activities, and which yield a benefit for a period of more than one year, are capitalised at their cost of acquisition and installation. The level for capitalisation as an individual item of property, plant and equipment has been applied for the current year at £3,000. CCEA has considered the valuation requirements of IAS 16 and deemed annual indexation the most appropriate valuation method. All tangible assets are valued using the most appropriate indices from the Office for National Statistics.

CCEA does not own any land or buildings.

1.4 Intangible Assets

Intangible assets are non-financial fixed assets that do not have physical substance but are identifiable and are controlled by CCEA through custody or legal rights. Intangible fixed assets are capitalised and stated in the statement of financial position at fair value (amortised cost less any accumulated impairment losses). The level for capitalisation as an individual intangible asset has been applied for the current year at £3,000. CCEA has considered the valuation requirements of IAS 16 and deemed annual indexation the most appropriate valuation method. All intangible assets are valued using the most appropriate indices from the Office for National Statistics.

1.5 Depreciation

Depreciation is provided on property, plant and equipment from the month they are brought into service. In order to write off the value, less estimated residual value of each asset, items of property, plant and equipment are depreciated on a straight line basis over their expected useful lives or lease period if shorter. Assets under construction are not subject to depreciation.

Lives of assets, which are reviewed regularly, are as follows:

Computer hardware – 3 years

Computer software – 3 years

Vehicles – vans – 5 years

Office furniture and equipment – 7/10 years

Plant and machinery – 15 years

1.6 Amortisation

Amortisation is provided on software licences from the month they are brought into service. In order to write off the value, less estimated residual value of each asset, software licences are amortised on a straight line basis over their expected useful lives. In line with the computer software to which they relate, software licences are deemed to have useful lives of 3 years.

1.7 Finance and Operating Leases

Leases are classified as either a finance lease or an operating lease depending on the substance of the agreement. A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Finance leases are treated as if the asset had been purchased outright. The related assets are included in non-current assets, and the capital element of the leasing commitments is shown as obligations under finance leases. The lease rentals are treated as consisting of capital and interest elements. The capital element is applied to reduce the outstanding obligations, and the interest element is charged against income in proportion to the reducing capital element outstanding. Assets held under finance lease are depreciated over the useful lives of equivalent owned assets. CCEA does not have any lease agreements that are classified as a finance lease.

An operating lease is a lease other than a finance lease. Rental payments in respect of assets held under operating leases are charged to the statement of comprehensive net expenditure as incurred. Commitments under operating leases are shown in Note 15 to the financial statements.

1.8 Inventories

Inventories are stated at fair value, which is the lower of cost and net realisable value. Where necessary, provision is made for obsolete, slow moving and defective stocks.

1.9 Prepayments

CCEA purchase copyright licences for exam paper content. Some of the licences permit CCEA to use the content over a period of time but only in one publication. Each exam paper is considered a publication. Instead of prepaying this type of copyright charge over the duration of the licence, CCEA match the expense to the period that the major benefit of the license is consumed.

1.10 Work in Progress

Work in progress represents the estimated cost of work commenced, but not invoiced, in respect of projects being undertaken by the Multimedia Unit.

1.11 Employee Benefits

The cost of providing employee benefits is recorded in the statement of comprehensive net expenditure in the period in which the benefit is earned by the employee, rather than when it is paid or payable. This is applicable to both short term and long term benefits.

1.12 Pensions

CCEA has considered the impact of IAS 19R to be immaterial to the Annual Report and Accounts and have not adjusted the pension disclosure in Note 5. CCEA participates in the following three pension schemes:

1.12.1 The Teachers' Superannuation Scheme (TSS)

The Teachers' Superannuation Scheme is an unfunded contributory scheme administered by the Department of Education (DE). The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1977 and subsequent amendments apply to the scheme. The scheme is presently notionally funded.

The rate of the employer's contribution is determined every 4 years by the Government actuary and advised by DoF. The TSS is a multi-employer scheme, and CCEA is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TSS is therefore treated as a defined contribution scheme and the contributions recognised as they are paid each year. The scheme is administered by DE, Rathgael House, Balloo Road, Bangor.

1.12.2 The Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC)

The Northern Ireland Local Government Officers' Superannuation Committee Scheme is of the defined benefits type, the assets of the scheme being held in separate trustee administered funds. CCEA's contribution to NILGOSC scheme is determined by the fund's actuary based on a triennial valuation. The scheme is administered by NILGOSC, Hollywood Road, Belfast.

The pension costs are assessed in accordance with the advice of independent qualified actuaries using the projected unit method and are accounted for on the basis of charging the cost of providing pensions over the period during which CCEA benefits from the employee's services. Variations from regular cost are spread over the expected average remaining working lives of members of the scheme after making allowances for future withdrawals.

The difference between the fair value of the assets held in CCEA's defined benefit pension scheme and the scheme's liabilities measured on an actuarial basis using the projected unit method is recognised in CCEA's statement of financial position as a pension scheme asset or liability as appropriate.

In accordance with IAS 19 'Employee Benefits', the in year movement in the defined benefit pension scheme asset or liability arising from factors other than cash contribution by CCEA is charged to the statement of comprehensive net expenditure or the statement of changes in taxpayers' equity.

1.12.3 The National Employment Savings Trust (NEST)

The National Employment Savings Trust is run by NEST Corporation, which is a non-departmental public body (NDPB) that operates at arm's length from government and is accountable to Parliament through the Department for Work and Pensions (DWP). It's a trust-based scheme, run independently from the government on a not-for-profit basis in the interests of its members.

NEST Corporation has a Chair and up to 14 Trustee Members. The Trustee Members take decisions based on established trust law principles including the duty to act in the interests of scheme members. They set the strategic direction and objectives for NEST and determine the overall governance structure for NEST Corporation.

The Trustee Members are supported by an executive team that has day-to-day responsibility for managing the scheme. The Trustee Members' primary role is to decide, implement and support NEST's strategic direction in order to maximise value for scheme members and beneficiaries.

NEST is a defined contribution pension scheme established by law to support the introduction of automatic enrolment, which meets the criteria for a 'qualifying' scheme as set out in the Pensions Act 2008.

Minimum contribution levels are set by legislation and are to increase in 2019 and 2020 as part of a phased timetable. NEST was set up specifically to meet the need of employers to deliver pensions auto-enrolment for their employees and can be used by employers in all sectors regardless of the size or profile of their workforce.

1.13 Taxation

CCEA is an eligible body for the purposes of education and any provision of education by CCEA is exempt from VAT. A small part of the activities of CCEA, mainly those associated with the Multimedia Unit, falls within the scope of VAT. With the exception of expenditure directly related to these activities, VAT is not reclaimable by CCEA and so, in these cases, expenditure in the financial statements is inclusive of VAT.

CCEA was established by legislation as a 'body corporate' and is therefore fully within the Corporation Tax provisions. CCEA is registered with HMRC for Corporation Tax purposes.

1.14 Provisions

Provisions are recognised when CCEA has a present obligation as a result of a past event, it is probable that CCEA will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the statement of financial position date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

1.15 Foreign Currency Transactions

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the end of the financial year, with all resulting exchange differences being taken to the statement of comprehensive net expenditure in the period in which they arise.

1.16 Early Departure Costs

Although the Local Government (Compensation for Premature Retirement) Regulations (Northern Ireland) 1983 do not apply to CCEA, these regulations have been agreed with the recognised trade union as an acceptable basis to allow CCEA to have the discretion to make provision for premature retirement of officers who cease to hold their employment by reason of redundancy or in the efficient discharge of their employee's functions.

Lump sum payments (if any) during the year, and a statement of continuing liability, are disclosed in Note 5 to the financial statements. The accounting practice is to provide for the full cost of early departure of employees in the statement of comprehensive net expenditure based on actuarial tables.

1.17 Reserves

The General Reserve balance represents the total assets less total liabilities of CCEA to the extent that the total is not represented by the Revaluation Reserve.

The Revaluation Reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments.

1.18 New Accounting Standards

Management has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. Management consider that these are unlikely to have a significant impact on the accounts in the period of initial application.

IFRS 16 Leases replaces IAS 17 Leases and was effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2020.

1.19 Contingency Liabilities

CCEA discloses contingent liabilities in accordance with IAS 37.

2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

CCEA's financial performance is organised and managed at directorate level – Chief Executive Office, Finance and Corporate Services, and Education. The chief operating decision maker in CCEA is the Chief Executive supported by the Director of Education and the Director of Finance and Corporate Services collectively known as the Executive Team (see Remuneration Report on page 51). Monthly financial reports detailing directorate revenue, expenditure and capital expenditure against budget are provided to the Executive Team and budget holders. Information on directorate assets and liabilities is not separately identified.

Chief Executive

This directorate consists of the administrative support for the Chief Executive's Office and Council and the independent regulatory functions.

Finance and Corporate Services

In support of all CCEA's activities, this directorate provides independent advice and management in Finance, ICT, Multimedia, Human Resources, Marketing & Communications, Facilities Management and Business Assurance.

Education

CCEA provides examinations for GCE subjects and GCSE subjects, Key Skills, Essential Skills, Occupational Skills and a range of other vocational qualifications. CCEA also researches and trials policy on behalf of DE and provides support material for curriculum implementation. This directorate is also currently responsible for the development and implementation of the assessment and reporting arrangements for ages 4 to 14.

CCEA's financial position at the year ended 31 March 2020 is analysed as follows:

	Chief Executive	Education	Finance & Corporate Services	Total
	£(000s)	£(000s)	£(000s)	£(000s)
Expenditure	1,736	18,278	11,060	31,074
Income	(708)	(9,183)	(213)	(10,104)
Net expenditure after interest	1,028	9,095	10,847	20,970

3 OTHER OPERATING INCOME

	2019–2020	2018–2019
	£	£
Revenue from contracts with customers	204,722	126,501
Other operating income		
Examination fees	9,120,660	9,471,135
Other activities	779,561	773,677
Total operating income (shown net of VAT)	9,900,221	10,244,812

4 STAFF COSTS

Staff Costs comprise:

	Permanent staff/FTC*	Temporary staff	Total	Total
	2019–2020	2019–2020	2019–2020	2018–2019
	£	£	£	£
Wages and salaries	10,114,585	612,644	10,727,229	10,547,794
Social Security costs	1,068,712	30,691	1,099,403	1,063,511
Pension costs	3,277,775	25,627	3,303,402	4,258,691
Reorganisation and Redundancy costs	-	-	-	192,591
Total	14,461,072	668,962	15,130,034	16,062,587

* Fixed Term Contract

A breakdown of the above costs into permanent staff and others can be found in the Staff Report within the Accountability Report.

5 PENSION COMMITMENTS

5.1 a) Teachers' Superannuation Scheme

38 employees of CCEA are members of the Teachers' Superannuation Scheme, which is a contributory scheme administered by the Department of Education (DE). The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1977 and subsequent amendments apply to the scheme. The scheme is presently notionally funded. The rate of the employer's contribution is determined from time to time by the Government Actuary and advised by the Department of Finance (DoF).

DE operate a banding scheme for employee contribution rates, based on pensionable pay. These rates for 2019–20 are as follows:

Band	Actual Annual Pensionable Earnings (£)	Contribution Rates
1	Up to £27,697.99	7.4%
2	£27,698 to £37,284.99	8.6%
3	£37,285 to £44,208.99	9.6%
4	£44,209 to £58,590.99	10.2%
5	£58,591 to £79,895.99	11.3%
6	£79,896 and above	11.7%

In 2019–20, the employer's contribution rate was 25.1%, (17.7% in 2018–19)

Contributions for the year:	2019–2020	2018–2019
	£	£
Employer's	469,155	369,342
Employees'	190,751	211,973
Total	659,906	581,315

b) Northern Ireland Local Government Officers' Superannuation Committee Scheme

CCEA participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (the NILGOSC scheme) for 274 of its employees. The NILGOSC scheme is a "multi-employer", defined benefit scheme, which provides members of participating employers with the benefits related to pay and services at rates which are defined under statutory regulations. To finance these benefits, assets are accumulated in the scheme and are held separately from the assets of the employers. The scheme is funded by employers participating in the NILGOSC scheme who pay contributions at rates determined by an independent, professionally qualified actuary on the basis of regular valuations using the projected unit method. The results of the most recent valuation, which was conducted at 31 March 2019, were as follows:

Main assumptions –	
Rate of return on investments per annum	4.1%
Rate of general increase in salaries per annum	3.6%
Rate of pension increases per annum	2.1%
Market value of scheme's assets	£5.820 billion
Value of past service liabilities	£7.203 billion
Surplus	£836.9 million

Funding level - the actuarial value of assets expressed as a percentage of the benefits accrued to members, deferred pensioners and members based on past service and after allowing for future salary increase 112%

The mortality assumptions at the accounting date are based on actual mortality experience of members within the Fund based on analysis carried out as part of the 2019 Actuarial Valuation, and allow for expected future mortality improvements. Sample life expectancies at age 65 in normal health resulting from these mortality assumptions are shown below:

Male pensioner member aged 65 at accounting date	21.8 years
Male active member aged 45 at accounting date	23.2 years
Female pensioner member aged 65 at accounting date	25.0 years
Female active member aged 45 at accounting date	26.4 years

NILGOSC operate a banding scheme for employee contribution rates, based on pensionable pay. These rates for 2018–19 are as follows:

Band	Pensionable pay (£)	Contribution rates	50/50 Rate
1	£0 to £14,800	5.5%	2.75%
2	£14,801 to £22,600	5.8%	2.90%
3	£22,601 to £37,700	6.5%	3.25%
4	£37,701 to £45,700	6.8%	3.40%
5	£45,701 to £90,400	8.5%	4.25%
6	More than £90,400	10.5%	5.25%

In 2019–20, the employer's contribution rate was 20% (19% in 2018–19) plus a fixed deficit recovery contribution of £144,600, (£144,600 in 2018–19).

Contributions for the year:	2019–2020 £	2018–2019 £
Employer's	1,622,420	1,604,106
Employees'	541,958	517,088
Total	<u>2,164,378</u>	<u>2,121,194</u>

c) The amounts recognised in the statement of financial position are as follows:

	2019–2020 £(000s)	2018–2019 £(000s)
Present value of funded liabilities	(70,998)	(71,112)
Fair value of plan assets	52,763	62,026
Net underfunding in funded plans	(18,235)	(9,086)
Present value of unfunded obligations (Note 14)	(637)	(673)
Net liability – total non-current liability	<u>(18,872)</u>	<u>(9,759)</u>
Amounts in the statement of financial position		
Liabilities	(18,872)	(9,759)
Asset	-	-
Net liability	<u>(18,872)</u>	<u>(9,759)</u>

Changes in the present value of the defined benefit obligation are as follows:

	2019–2020	2018–2019
	£(000s)	£(000s)
Opening defined benefit obligation	71,785	67,943
Current service cost	3,036	2,426
Past service cost	32	26
Provision for McCloud/Sargeant Liability	1,206	-
Interest cost	1,814	1,759
Contributions by members	542	512
Actuarial gains	(5,354)	183
Estimated unfunded benefits paid	(44)	(43)
Estimated benefits paid	(1,382)	(1,021)
Closing defined benefit obligation	71,635	71,785

Changes in the fair value of plan assets are as follows:

	2018–2019	2017–2018
	£(000s)	£(000s)
Opening fair value of employer assets	62,026	56,091
Expected return on assets	1,563	1,492
Contributions by members	542	517
Contributions by employer	1,787	1,604
Contributions in respect of unfunded benefits	44	43
Actuarial gains	(11,773)	2,591
Unfunded benefits paid	(44)	(43)
Benefits paid	(1,382)	(1,021)
In-year pension adjustment	-	752
	52,763	62,026

The major categories of plan assets as a percentage of total plan assets are as follows:

	2019–2020	2019–2020	2019–2020	2018–2019
	Quoted	Unquoted	Total	Total
Equities	42.6%	0.0%	42.6%	59.5%
Bonds	38.7%	0.0%	38.7%	23.5%
Properties	0.0%	10.0%	10.0%	11.2%
Cash	4.7%	0.0%	4.7%	2.7%
Other	0.6%	3.4%	4.0%	3.1%

Principal actuarial assumptions at the statement of financial position date (expressed as weighted averages):

	2019–2020	2018–2019
Discount rate	2.3%	2.5%
Future salary increases	3.4%	3.6%
Future pension increases	1.9%	2.1%
Pension accounts revaluation rate	1.9%	2.1%
CPI Inflation	1.9%	2.1%

Amounts for the current and previous four periods are as follows:

	2019–2020	2018–2019	2017–2018	2016–2017	2015–2016
	£(000s)	£(000s)	£(000s)	£(000s)	£(000s)
Fair value of employer assets	52,763	62,026	56,091	52,324	42,143
Present value of defined benefit obligation	(71,635)	(71,785)	(67,217)	(63,254)	(47,639)
Deficit	(18,872)	(9,759)	(11,126)	(10,930)	(5,496)
Experience adjustments on plan assets	(11,773)	2,591	1,402	7,477	(156)
Experience adjustments on plan liabilities	5,354	(91)	(256)	689	384
Actuarial gains/(losses) on employer assets	(11,773)	2,591	1,402	7,477	(156)
Actuarial (losses)/gains on obligation	5,354	(91)	(255)	(12,910)	3,602
Actuarial gains/(losses) recognised in statement of changes in taxpayers' equity	(6,419)	2,500	1,147	(5,433)	3,446

Sensitivity Analysis:

The approximate impact of changing the key assumptions on the present value of the funded defined obligation as at 31 March 2020 and the projected service cost for the year ending 31 March 2021 is set out below. We have not included sensitivity of unfunded benefits on materiality grounds.

Funded LGPS benefits

Discount rate assumption

Adjustment to discount rate	+0.1% p.a.	-1.0% p.a.
Present value of total obligation (£M's)	69.468	72.562
% change in present value of total obligation	-2.2%	2.2%
Projected service cost (£M's)	2.886	3.114
Approximate % change in project service cost	-3.7%	3.9%

Rate of general increase in salaries

Adjustment to salary increase rate	+0.1% p.a.	-1.0% p.a.
Present value of total obligation (£M's)	71.318	70.683
% change in present value of total obligation	0.5%	-0.4%
Projected service cost (£M's)	2.998	2.998
Approximate % change in project service cost	0.0%	0.0%

Rate of increase to pensions in payment and deferred pensions assumption

Adjustment to pension increase rate	+0.1% p.a.	-1.0% p.a.
Present value of total obligation (£M's)	72.438	69.592
% change in present value of total obligation	2.0%	-2.0%
Projected service cost (£M's)	3.114	2.886
Approximate % change in project service cost	3.9%	-3.7%

Post retirement mortality assumption

Adjustment to mortality age rating assumption*	-1 year	+1 Year
Present value of total obligation (£M's)	73.258	68.756
% change in present value of total obligation	3.2%	-3.2%
Projected service cost (£M's)	3.112	2.885
Approximate % change in project service cost	3.8%	-3.8%

* A rating of +1 year means that members are assumed to follow the mortality pattern of the base table for an individual that is 1 year older than them

d) The net cost of the NILGOSC scheme recognised in the statement of comprehensive net expenditure is as follows;

	2019–2020	2018–2019
	£	£
Current service cost	3,036,000	2,426,000
Interest on obligation and Expected return on assets	251,000	267,000
Contributions by employer	(1,786,772)	(1,604,106)
Contributions in respect of unfunded benefits	(44,000)	(44,947)
Past Service cost	32,000	26,000
Loss	<u>1,488,228</u>	<u>1,069,947</u>

e) **National Employment Savings Trust**

CCEA participates in the National Employment Savings Trust (NEST) for 277 of its Contracted for Services personnel and Temporary staff. NEST is a defined contribution pension scheme established by law to support the introduction of auto enrolment, which meets the criteria for a 'qualifying' scheme as set out in the Pensions Act 2008.

In 2019–20 the employee contribution rate was 5% (3% in 2018–19) of pensionable pay, and the employer contribution rate was 3% (2% in 2018–19).

Contributions for the year:

	2019–2020	2018–2019
	£	£
Employer's	25,627	19,325
Employees'	34,144	22,986
	<u>59,771</u>	<u>42,311</u>

5.2 Early Departure Costs

Lump sum payments during the year relating to early departures amounted to £0 (2019 £0).

Annual costs relating to early departures in previous years that are met by CCEA currently amount to £47,247. These annual costs will continue in line with pension payments and are index linked.

	2019–2020	2018–2019
	£	£
Provision for liabilities and charges	637,000	673,000

Full provision has been made for the best estimate of the expected total liability of CCEA in relation to early departures during previous years.

6 OTHER OPERATING EXPENDITURE

	2019–2020	2018–2019
	£	£
Examiner and teacher costs	7,234,970	7,543,002
Premises and equipment	2,579,459	2,625,122
Supplies and services	2,897,490	3,031,053
Substitute teacher costs	1,134,438	1,399,472
Printing costs	725,761	1,014,405
Distribution costs	617,085	521,867
Transport and travel costs	119,179	153,391
Council fees and expenses	14,515	14,968
	<u>15,322,897</u>	<u>16,303,280</u>

CCEA's principal auditor is the Northern Ireland Audit Office (NIAO). The cost of audit work performed by the NIAO in 2019–2020 was £17,565.

7 PROPERTY, PLANT AND EQUIPMENT 2019-20

	Computer Hardware	Computer Software	Office Furniture and Equipment	Plant and Machinery	Vehicles	Assets Under Construction	TOTAL
	£	£	£	£	£	£	£
COST OR VALUATION							
At 1 April 2019	1,953,305	222,696	1,689,499	30,094	25,592	–	3,921,186
Indexation	4,263	562	(3,578)	335	2	–	1,584
Additions	160,306	–	5,368	–	–	39,793	205,467
Disposals	–	–	–	–	–	–	–
At 31 March 2020	2,117,874	223,258	1,691,289	30,429	25,594	39,793	4,128,237

	ACCUMULATED DEPRECIATION						
	Computer Hardware	Computer Software	Office Furniture and Equipment	Plant and Machinery	Vehicles	Assets Under Construction	TOTAL
At 1 April 2019	1,437,321	140,623	1,153,339	12,449	15,781	–	2,759,513
Indexation	1,163	68	(2,152)	138	(11)	–	(794)
Charge for year	223,977	29,367	106,959	1,815	5,131	–	367,249
Depreciation eliminated on disposal	–	–	–	–	–	–	–
At 31 March 2020	1,662,461	170,058	1,258,146	14,402	20,901	–	3,125,968

NET BOOK VALUE							
At 31 March 2019	515,984	82,073	536,160	17,645	9,811	–	1,161,673
At 31 March 2020	455,413	53,200	433,143	16,027	4,693	39,793	1,002,269

Property, plant and equipment have been re-indexed at 31 March 2020 using the indices from the Office for National Statistics, and the overall gain of £2,378 (2019: gain of £1,022) after depreciation was transferred to the revaluation reserve. All tangible assets were owned by CCEA at 31 March 2020.

7 PROPERTY, PLANT AND EQUIPMENT 2018-19

	Computer Hardware	Computer Software	Office Furniture and Equipment	Plant and Machinery	Vehicles	TOTAL
	£	£	£	£	£	£
COST OR VALUATION						
At 1 April 2018	1,538,938	139,917	1,668,944	29,538	25,054	3,402,391
Indexation	3,170	39	(730)	556	538	3,573
Additions	411,197	82,740	21,285	—	—	515,222
Disposals	—	—	—	—	—	—
At 31 March 2019	1,953,305	222,696	1,689,499	30,094	25,592	3,921,186
ACCUMULATED DEPRECIATION						
At 1 April 2018	1,291,476	136,532	1,041,123	10,458	10,439	2,490,028
Indexation	1,515	12	530	222	272	2,551
Charge for year	144,330	4,079	111,686	1,769	5,070	266,934
Depreciation eliminated on disposal	—	—	—	—	—	—
At 31 March 2019	1,437,321	140,623	1,153,339	12,449	15,781	2,759,513
NET BOOK VALUE						
At 31 March 2018	247,462	3,385	627,821	19,080	14,615	912,364
At 31 March 2019	515,984	82,073	536,160	17,645	9,811	1,161,673

Property, plant and equipment have been re-indexed at 31 March 2019 using the indices from the Office for National Statistics, and the overall gain of £1,022 (2018: gain of £10,005) after depreciation was transferred to the revaluation reserve. All tangible assets were owned by CCEA at 31 March 2019.

8 INTANGIBLE ASSETS 2019–20

	Software Licences £
COST OR VALUATION	
At 1 April 2019	358,311
Indexation	80
Additions	–
Disposals	–
At 31 March 2020	358,391
ACCUMULATED AMORTISATION	
At 1 April 2019	354,491
Indexation	59
Charge for year	3,835
Depreciation eliminated on disposal	–
At 31 March 2020	358,385
NET BOOK VALUE	
At 31 March 2019	3,820
At 31 March 2020	6

Intangible fixed assets have been re-indexed at 31 March 2020 using the indices from the Office for National Statistics and the overall gain of £21 (2019: gain of £286) after depreciation was transferred to the revaluation reserve. All intangible assets were owned by CCEA at 31 March 2020.

INTANGIBLE ASSETS 2018–19

	Software Licences £
COST OR VALUATION	
At 1 April 2018	357,444
Indexation	867
Additions	–
Disposals	–
At 31 March 2019	358,311
ACCUMULATED AMORTISATION	
At 1 April 2018	323,953
Indexation	581
Charge for year	29,957
Depreciation eliminated on disposal	–
At 31 March 2019	354,491
NET BOOK VALUE	
At 31 March 2018	33,491
At 31 March 2019	3,820

Intangible fixed assets have been re-indexed at 31 March 2019 using the indices from the Office for National Statistics and the overall gain of £286 (2018: gain of £1,220) after depreciation was transferred to the revaluation reserve. All intangible assets were owned by CCEA at 31 March 2019.

9 OTHER FINANCE EXPENSE		
	2019–2020	2018–2019
	£	£
Interest on obligation and expected return on assets	251,000	267,000
	<u>251,000</u>	<u>267,000</u>

10 INVENTORIES		
	2019–2020	2018–2019
	£	£
Teaching aids	5,100	7,201
	<u>5,100</u>	<u>7,201</u>

11 TRADE AND OTHER RECEIVABLES		
	2019–2020	2018–2019
	£	£
Trade receivables (see note below)	171,888	391,408
Provision for bad debts	(627)	(1,698)
Other receivables	9,050	990
Prepayments and accrued income	2,428,937	1,701,400
	<u>2,609,248</u>	<u>2,092,100</u>

ANALYSIS OF TRADE RECEIVABLES		
	2019–2020	2018–2019
	£	£
Local Government	155,576	256,840
Central Government	417	124,112
Intra Government Balances	155,993	380,952
Bodies External to Government	15,895	10,456
	<u>171,888</u>	<u>391,408</u>

12 CASH AND CASH EQUIVALENTS		
	2019–2020	2018–2019
	£	£
Balance at 1 April	1,251,890	681,904
Net change in cash and cash equivalent balances	867,557	569,986
Balance at 31 March 2020	<u>2,119,447</u>	<u>1,251,890</u>
The Following balances at 31 March were held at commercial banks and cash in hand	2019–2020	2018–2019
	£	£
Cash and cash equivalents as in the statement of financial position	<u>2,119,447</u>	<u>1,251,890</u>

13 TRADE AND OTHER PAYABLES		
	2019–2020	2018–2019
	£	£
Amount falling due within one year:		
Trade payables (see analysis below)	32,559	-
Taxes and social security	314,687	337,813
Other payables	334,046	143,585
VAT	39,738	33,575
Accruals and deferred income	2,324,554	1,995,876
Total	3,045,584	2,510,849

ANALYSIS OF TRADE PAYABLES		
	2019–2020	2018–2019
	£	£
Central Government Bodies	-	-
Local Government Bodies	-	-
Intra Government Balances	-	-
Bodies External to Government	32,559	-
Total	32,559	-

14 PROVISIONS			
	Unfunded pension liability provision	McCloud/Sargeant and GMP provision	Provisions total
	£	£	£
Balance at 1 April 2019	673,000	1,419,000	2,092,000
Provided in the year	-	-	-
GMP provisions not required written back	-	(213,000)	(213,000)
McCloud/Sargeant Provision included in Pension Liability note 5	-	(1,206,000)	(1,206,000)
Provisions utilised in the year	(36,000)	-	(36,000)
Balance at 31 March 2020	637,000	-	637,000
Analysis of expected timing of discounted flows:			
Later than 1 year and not after 5 years	141,556	-	141,556
Later than 5 years and not after 10 years	176,944	-	176,944
Later than 10 years	318,500	-	318,500
Total	637,000	-	637,000

Unfunded pension liability provision

Full provision has been made for the total liability of CCEA in relation to early departures during the current year and previous years as calculated by the actuaries of the plan, Aon Hewitt Limited. Annual costs relating to early departures are offset against fluctuations in the pension liability.

The McCloud/Sargeant judgement

On advice from CCEA's actuaries, AON Hewitt, the impact of the McCloud/Sargeant judgement and the full pension increases to be paid on GMP equalisation and indexation have been included in the 2019-20 NILGOSC pension liability detailed in Note 5. In 2018-19 these provisions were shown separately to the NILGOSC pension liability.

15 LEASE COMMITMENTS

OPERATING LEASES

Total future minimum lease payments under operating leases are given below for each of the following periods:

Obligations under operating leases for the following periods comprise	2019–2020	2018–2019
	£	£
Buildings		
Not later than one year	1,051,800	1,051,800
Later than one year and not later than five years	198,600	1,250,400
Later than five years	–	–
	<u>1,250,400</u>	<u>2,302,200</u>

16 DEPARTMENT OF EDUCATION GRANTS IN AID

	2019–2020	2018–2019
	£	£
Recurrent grants in aid	20,149,918	20,625,056
Capital grants in aid	227,179	459,288
	<u>20,377,097</u>	<u>21,084,344</u>

17 REVALUATION RESERVE

	2019–2020	2018–2019
	£	£
At 1 April 2019	(37,781)	(39,088)
Indexation	2,398	1,307
At 31 March 2020	<u>(35,383)</u>	<u>(37,781)</u>

18 GENERAL RESERVE

	2019–2020	2018–2019
	£	£
At 1 April 2019	(9,134,384)	(10,820,998)
Net expenditure for the year	(20,970,072)	(22,558,445)
Actuarial gain	(6,419,000)	2,408,008
In-year pension adjustment	-	752,707
Recurrent grants in aid (Note 16)	20,149,918	20,625,056
Capital grants in aid (Note 16)	227,179	459,288
At 31 March 2020	<u>(16,146,359)</u>	<u>(9,134,384)</u>

19 OTHER FINANCIAL COMMITMENTS

CCEA has not entered into any non-cancellable contracts (which are not leases or PFI contracts) for items of property, plant and equipment.

20 CONTINGENT LIABILITIES DISCLOSED UNDER IAS 37

Legal cases

There are a number of ongoing legal cases at present, however in all cases either payment is not probable or the amount cannot be measured reliably.

Court of Appeal judgment on backdated PSNI Holiday Pay

On 17th June 2019 the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. It is recognised that the final detail remains to be determined by the Industrial Tribunal who will be guided by the Court of Appeal's Judgement.

This is an extremely rare and complex case with a significant number of issues that still need to be resolved, including further legal advice with regards to the Judgement; the scope; timescales; process of appeals and engagement with Trade Unions. The legal issues arising from this judgment and the implications for the Northern Ireland Civil Service (NICS) and wider public sector will need further consideration. The Department of Finance (DoF) is leading a piece of work across the NICS, reviewing the implications for each of the major staffing groups across the public sector.

Until there is further clarity when this work has concluded, and based on the inherent uncertainties in the final decision that will be made, a reliable estimate cannot be provided at this stage.

21 RELATED PARTIES

CCEA is a non-departmental public body (NDPB), established by the Education and Libraries (NI) Order 1993, which receives its core funding through grants in aid from DE.

DE is regarded as a related party. During the year, CCEA had a significant number of material transactions with DE and with other entities for which DE is regarded as the parent department, including, the Education Authority Northern Ireland and Schools in Northern Ireland. In addition, CCEA has had a small number of material transactions with other government departments and other central government bodies. Most of these transactions have been with, DfE, Northern Ireland Assembly, CCMS, FE Colleges and Universities, NI Water Limited, Land & Property Services and Department of Finance.

During the year, none of the Council members, members of the key management staff, or other related parties undertook any material transactions with CCEA, other than those disclosed in the Remuneration Report and the table below. A register of members' interests is available and can be inspected on application to the Chief Executive's Office.

Related Party Disclosures from CCEA's Council members			
Council Member	Related Party	Position held in Related Party	CCEA's Transactions with Related Party 2019-20
Chair of Finance, Member of Remuneration, Education and Appeals Committees	Ballyclare Secondary School	Member of Board of Governors and Chair of Finance Committee	£56,455 Examinations income
	Ballyclare High School	Member of Board of Governors and Chair of Premises Committee	£79,243 Examinations income
	Stranmillis College	Member of Governing Body, Chair of Education Committee and Member of Finance & General Purposes Committee	£14,186 Expenditure for hire of facilities payments
Chair of Regulation, Member of Finance, Remuneration and Appeals Committees	De La Salle	Member of Board of Governors	£15,994 Examinations Income
	Wellington College	Member of Board of Governors	£52,972 Examinations Income
Member of Audit Risk and Assurance, Appeals and Education Committees	Belfast Metropolitan College	Member of Board of Governors	£85,738 Examination income; £63,616 Expenditure for hire of facilities and teacher release payments
Member of Audit Risk and Assurance Committee	St Colman's College	Principal of St Colman's College	£71,079 Examinations Income £1,860 Expenditure for teacher release payments
Member of Audit Risk and Assurance Committee	Belfast Metropolitan College	Member of Board of Governors	£85,738 Examination income; £63,616 Expenditure for hire of facilities and teacher release payments
Member of Finance and Education Committees	Queen's University	Member of Senate	£575 Expenditure for annual membership payments

22 FINANCIAL INSTRUMENTS

Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. As the cash requirements of CCEA are met through grants in aid provided primarily by the Department of Education, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with CCEA's expected purchase and usage requirements and CCEA is therefore exposed to little credit, liquidity or market risk.

Liquidity Risk

CCEA has no borrowings and relies primarily on grants in aid from DE and therefore is not exposed to significant liquidity risks.

Foreign Currency Risk

As CCEA has no material deposits and all of its assets and liabilities are denominated in sterling, there is no exposure to interest rate risk and foreign currency risk.

Interest Rate Risk

CCEA's financial assets and liabilities carry nil or fixed rates of interest. CCEA is not therefore exposed to significant interest rate risk.

Credit Risk

As the majority of CCEA's income comes from contracts with other Public Sector bodies, CCEA has low exposure to credit risk.

23 EVENTS AFTER THE REPORTING PERIOD DATE

There were no non-adjusting events after the reporting period date.

The Council's Accounts were approved on the 24 June 2020 by the Chairperson and Chief Executive and authorised for issue on the 1 July 2020.

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ISBN Number
978-1-84639-158-3



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