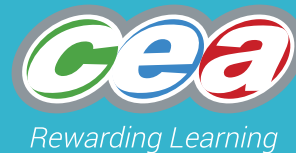


CCEA ANNUAL REPORT 2020-2021



Northern Ireland Council
for the Curriculum,
Examinations and Assessment

**Annual Report and Accounts
for the Year Ended 31 March 2021**

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 2 July 2021

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01 PERFORMANCE REPORT



Interim Chief Executive's Foreword



This annual report charts CCEA's journey through the most exceptional circumstances ever experienced in the history of the organisation.

Against a backdrop of cancelled public examinations, the periodic physical closure of schools and a disrupted curriculum due to the global pandemic, CCEA steadfastly adhered to its mission of enabling the full potential of all learners to be achieved and recognised.

With all staff working remotely and in the context of an uncertain and evolving situation, CCEA demonstrated its agility and professionalism by rapidly re-prioritising planned activity and successfully delivering key operational work. Focus was switched to providing alternative awarding arrangements, mitigating for the 2021 academic year and supporting home and blended learning.

In the absence of examinations, providing a solution that was fair to all students and enabling them to progress as planned through education or employment was central to our work. CCEA worked closely with a wide range of key stakeholders in education and the Department of Education to develop alternative awarding arrangements for summer 2020. In parallel, CCEA Regulation focused on ensuring these arrangements maintain fairness and consistency for students by engaging with other jurisdictions to ensure comparability of qualification standards.

As the pandemic lengthened, we continued our contingency planning for the summer 2021 exam series with the launch of a public consultation on the proposed adaptations in August 2020. With the ongoing unpredictability of the COVID-19 impact on learning, our aim was to help take account of this disruption and support both teachers and learners. This planning continued and evolved until the Education Minister announced the cancellation of all CCEA examinations to take place up to and including summer 2021. In March 2021 following the Minister's instructions on how grades would be awarded, CCEA published its process for Heads of Centres.

The constantly evolving situation necessitated substantial technological change and support. Modernisation has always been a key priority for CCEA, and the exceptional circumstances of 2020 resulted in the establishment of new bespoke systems including one to capture and upload the 230,737 centre-assessed grades and another to manage Post-Results Administration.

Investment in people has also been an important focus this year. CCEA's 2020–21 Learning and Development programme focused on equipping our staff with the new skills and response tools necessary to deal with workplace challenges resulting from the pandemic. Following the government directive

to work from home, CCEA's ICT team rapidly set up secure remote access enabling the 317 staff members to work remotely and successfully deliver services. As restrictions ease CCEA will ensure the appropriate measures continue in place for a safe return to work.

With the considerable disruption to education this year, CCEA has continued to provide a diverse range of resources to schools to support the delivery of the Northern Ireland curriculum. Working with other education partners, CCEA has established Supporting Learning – a hub bringing together a wide range of resources that can be used at home by teachers, students and parents. Another key project was the Wellbeing Hub, focusing on learning and developing skills that support pupils' wellbeing and mental health.

We have also been very conscious of the significant contribution of teachers throughout the pandemic. We are particularly indebted to them for their commitment and professionalism in helping us to deliver grades in 2020 and their ongoing work throughout the process in 2021. In turn, CCEA has endeavoured to provide teachers with as much support and guidance as possible. This has included extensive support materials, webinars, comprehensive training and optional assessment resources with marking guidance.

In thanking the teaching profession, I must also highlight the invaluable contribution and collaboration from the teaching associations, unions and other stakeholders such as the Northern Ireland Commissioner for Children and Young People (NICCY) youth panel. We are grateful for their constructive feedback and the time they have given in the last year.

I would also like to acknowledge the challenges faced by students and their families during these exceptional circumstances and thank them for their hard work and patience. May I assure you of CCEA's continued support and guidance throughout the pandemic and beyond.

As the newly appointed Interim Chief Executive, I would like to pay tribute to my former colleague and Chief Executive Justin Edwards who successfully led the organisation for over six years and wish him every success for the future.

Margaret Farragher
Interim 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. During 2020–21 we employed 320 staff. Due to the COVID-19 pandemic and subsequent government regulations, the majority of CCEA staff have worked remotely throughout the financial year.

For 27 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 20 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 in the coming financial year are managing the ongoing disruption caused by the global COVID-19 pandemic, the subsequent cancellation of exams, sustained financial pressures and continuing to support learning throughout our schools.

The challenges and risks associated with the COVID-19 pandemic continued to take precedence in the work of CCEA. Over the last year CCEA has put in place a range of measures to mitigate these operational, resourcing and reputational risks.

Navigating the challenges of the cancellation of examinations

The unprecedented cancellation of examinations in March 2020 and January 2021 required CCEA to establish alternative awarding arrangements as requested by the Education Minister. This, a first in the history of public examinations, presented CCEA with several operational challenges and a heightened level of scrutiny.

CCEA's work was quickly reprioritised across the organisation to support the implementation of new alternative awarding arrangements, provide support to centres and prepare for potential examination adaptations for 2022, due to the loss of teaching time.

CCEA staff were redeployed to support the management of critical services in response to the pandemic. This included:

- support for Examination Officers;
- operational messaging to centres;
- safe closure of the summer 2020 examination series;
- processing and quality assurance of Centre Assessment Grades (CAG) and CAG system queries; and
- the operation of a full-time helpline service.

During this period, the helpline team remotely processed 3,500 calls and 4,400 email queries, supporting teacher queries.

Over the coming months we will continue our work to implement the alternative awarding arrangements for summer 2021 and raise awareness of the process and any adaptations required for the 2021–22 academic year. We will also maintain our engagement with key stakeholders to ensure confidence is retained in CCEA qualifications.

Supporting Learning

Education has faced considerable disruption this year due to COVID-19, from individual school closures following a positive case to the move to remote learning across primary and post-primary schools. CCEA responded to this through collaboration with other education partners to establish Supporting Learning. This initiative aimed to support teachers, parents and learners throughout each stage of home learning and blended learning. As we move into 2021–22, CCEA will continue to develop and support this work.

Due to the reprioritisation of work within CCEA and the Department of Education and the blended nature of learning, a range of Curriculum and Assessment work had to be put on hold. This work will be implemented in 2021–22 and adapted as we continue to monitor the needs of learners and society as part of the COVID-19 recovery.

Challenging financial pressures

This year also brought further challenges in relation to financial management. As highlighted elsewhere, CCEA's core functions were significantly disrupted by COVID-19 which had a financial impact. CCEA's summer 2020 examinations were cancelled and replaced by alternative awarding arrangements. This disruption also extended into 2021 with the cancellation of the January 2021 and March 2021 examination series.

To mitigate the financial disruption, we worked closely with the Department of Education in managing the CCEA budget. This regular engagement allowed CCEA to highlight cost pressures as well as make the Department aware of areas where spend was no longer required. For instance, the implications on expenditure following the implementation of the revised awarding arrangements for summer 2020 allowed CCEA to offer a 75% discount on its normal examination entry fees. During 2020–21 CCEA also faced a range of COVID-19-related financial pressures and this was again managed via regular dialogue with the Department.

Work is ongoing in relation to refining CCEA's anticipated financial requirements in 2021–22 as we develop revised awarding processes for summer 2021. It is likely that CCEA will continue to experience financial disruption into 2021–22.

Ensuring safe working practices

The health and safety of CCEA staff throughout this pandemic has been paramount. The work from home government directive brought a range of logistical challenges as CCEA moved its operations to remote working.

The CCEA ICT team rapidly set up secure remote access, ensuring that all staff could continue to work at home.

CCEA also recruited a Safe Resourcing Manager, with preventive measures and social distancing put in place to ensure that those staff whose work could only be completed in CCEA remained safe. As the restrictions begin to be eased, CCEA will ensure the appropriate measures are in place for a return to work once it is safe to do so.

Financial Report 2020–21

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 2021 shows net liabilities of £28.1m. 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.

CCEA has received its resource allocation for 2021–22. The allocation represents a slight increase on the 2020–21 starting position. CCEA has also bid for funding for 2021–22 to directly address COVID-19 linked issues.

In addition, CCEA is working closely with DE in relation to a range of financial scenarios in 2021–24.

We do not anticipate any significant changes to future levels of 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 2020–21

Financially it was a challenging year for CCEA as COVID-19 created significant disruption to virtually all examination series in 2020–21. CCEA engaged closely with the Department throughout the year to mitigate, as best as possible, the financial or budgetary impact of COVID-19 and CCEA's response to it.

All of CCEA's budget streams were impacted by the disruption. The cancellation of the Summer 2020, January 2021 and March 2021 examinations significantly altered CCEA's typical financial spend and income profiles.

As a result, CCEA's total operating expenditure decreased from £30.8m in 2019–20 to £23.8m in 2020–21.

Income from activities also decreased from £10.1m in 2019–20 to £2.8m in 2020–21, which was significantly less than in previous years. Due to the change to the awarding process for summer 2020, and following approval by DE, a 75% discount on normal examination entry fees was provided for those who received a grade. The January and March examination series were cancelled with no grades awarded and therefore no charges were levied. CCEA would also typically charge fees in relation to late and amended entries as well as for post-result services. This activity did not take place in 2020–21, therefore no fees were charged. The reduced income was mitigated primarily by the reduction in CCEA's operating expenditure.

CCEA's capital spend for the financial year reduced from £0.21m in 2019–20 to £0.12m in 2020–21.

From a budgeting perspective, against net DE funded revenue expenditure, CCEA was underspent by £1,111k (5.4%). Capital was underspent by £38k (23.4%). 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’. As highlighted above, the underspend was the result of the disruption caused by COVID-19. A range of mitigations were enacted throughout the year, including the discount on fees for summer 2020. However, the fluid nature of the disruption and the processes involved in CCEA responding created a very challenging financial environment.

DE Funding Allocation

DE Funding Allocation	2021 £ (000s)	2020 £ (000s)	2019 £ (000s)
General Recurrent	20,768	19,865	19,996
Voluntary Exit Scheme	–	–	189
Capital	160	356	516
Total DE Funding Allocation	20,928	20,221	20,701

CCEA has contained recurrent and capital expenditure within the resources made available in the 2020–21 financial year by DE.

UK Exit from the European Union

CCEA’s Executive Team considered the risks associated with the UK’s exit from the European Union at Executive Team meetings and within the Corporate Risk Register. As the potential impact of EU Exit became clearer during 2020–21, CCEA’s Review Group, made up of senior CCEA officials whose functions may be affected by EU Exit, met more frequently to consider risks and potential impact on CCEA’s business. Areas considered included the storage and management of data, the collection and transportation of examination papers, employment status and procurement. Contingency measures were developed to mitigate any disruption. In relation to data, CCEA considered the potential impact of data flow issues and liaised with DE to ensure that appropriate guidance was adhered to and that risks involving data storage or transfer are mitigated.

In 2020–21, CCEA did not receive any additional EU exit funding.

Long-term Expenditure Trends

CCEA’s typical annual planning process involves 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/targets. These targets are detailed in CCEA’s annual Business and Operational Plans. Draft funding requirements are presented to the Finance Committee and Council, alongside potential grant funding, pay and non-pay cost pressures and, if required, savings plans to mitigate any cost pressures.

CCEA’s initial core grant allocation for 2020–21 was increased by £1.16m to mitigate pressure identified as part of the budget 2020–23 exercise and contractual pay costs.

In August 2020, CCEA was commissioned by DE, as part of the Department of Finance Budget 2021–24 Information Gathering Exercise, to capture the necessary information to inform decisions in advance of the anticipated Spending Review. CCEA was required to provide details of new and emerging inescapable recurrent funding pressures and savings for the budget period 2021–24. The capital exercise included an additional year.

CCEA submitted its response in September, identifying a range of potential cost pressures for both recurrent and capital. The recurrent pressure, at that time, totalled to £10.7m over the three-year period. The resource pressure included COVID-19 recovery, inflation/price pressure and demand pressure. Capital pressure totalled to £27.6m, most of which would be dependent on the resolution of CCEA's future estate needs. CCEA also separately highlighted a range of potential cost pressures that are linked to policy decisions.

Other Disclosures

Charitable Donations

CCEA made no charitable donations from its own funds during 2020–21.

Independent Auditor

The external 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	17,997
National Fraud Initiative 2020–21	1,250
Tax Services	-
Other Services	-
Total	<u>19,247</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, 91% of invoices were paid within 10 days of receipt (93% 2019–20). CCEA paid 98% of invoices within 30 days in 2020–21 (99% 2019–20). Full disclosure for 2020–21 of our performance both in terms of paying invoices within 30 days and 10 days can be found at [education-ni.gov.uk](https://www.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 2020–21 financial year, there were no personal data breaches.

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 2020–21 financial year CCEA received 142 complaints. 98.6% of complaints were acknowledged within 5 working days (if not already answered in full) and 99.3% 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 2020–2021, this has involved improvement actions such as:

- reviewing and streamlining our communications to ensure customers receive consistent and clear messaging, particularly with the grading arrangements relating to COVID-19, including wellbeing support information provided on our website;
- implementing feedback on our internal policies;
- improving the guidance and resources available for schools undergoing our specifications; and
- rectifying technical issues or errors for our customers.

CCEA monitors patterns and trends in complaints quarterly through the Executive Team and every six months at Management Review Meetings. In 2021 we continued to submit complaints information to the Regulators. Going forward the Regulators will consider the publication of this data. We have also set up a new feedback survey to monitor customer satisfaction on our complaints responses.

Accounting Officer 2020–21

Justin Edwards, Chief Executive, held Accounting Officer responsibilities for CCEA during the 2020–21 financial year. Margaret Farragher was appointed Interim Chief Executive and Accounting Officer of CCEA on 21 April 2021.

As Interim 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

Review of Performance in 2020–21

CCEA's mission is to:

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

This mission was at the core of all our work in 2020–21 as we navigated the unprecedented circumstances of a global pandemic.

Due to COVID-19 and the widespread disruption across education, most of our work focused on providing alternative awarding arrangements in the absence of public examinations, mitigations for the 2020–21 academic year, and supporting home and blended learning. All this was set in the context of an uncertain and constantly evolving situation.

Implementing the alternative awarding arrangements

On 19 March 2020, the Minister of Education announced the closure of schools and the cancellation of the summer 2020 examinations. Building on a range of tried and tested methods for awarding grades, we worked with a range of stakeholders across education to explore options that could be considered in view of this unprecedented change. Our priority was to ensure that learners were able to progress to the next stage of their journey.

We submitted the options to the Department of Education and, on 16 April, received instruction from the Minister on how to proceed with awarding for summer 2020 qualifications. We then set out the process and guidance for schools and colleges.

In mid-August, the Minister announced that students in Northern Ireland would in most cases receive the Centre Assessment Grades that had been submitted by their school or college. Due to the software development work for the Centre Assessment Grades process, we were able to respond rapidly to this and issue the updated grades.

Harnessing technology to support our work

The exceptional circumstances of 2020 required us to develop new systems to support the alternative awarding arrangements. These included:

- **A bespoke system for capturing and uploading Centre Assessment Grades (CAGs)**
Operational by mid-April, this accommodated the transfer of 230,737 CAGs from schools and colleges to CCEA's quality assurance systems. The bespoke system also connected to CCEA's standard grading output systems such as the Online Results and the secure transmission to centres, Universities and Colleges Admissions Service (UCAS) and other higher education providers.
- **A tailored Post-Results (Appeals) Administration System**
Launched in August, this provided an intuitive platform for schools and colleges to initiate post-result queries and upload supporting evidence. A total of 2,194 appeals were managed through this system.

Adapting qualifications for summer 2021

As the COVID-19 pandemic and its associated restrictions and disruption continued, the Minister of Education asked us to look at potential adaptations for the 2020–21 academic year.

In late August 2020, we carried out a public consultation on proposed adaptations. This received over 7,000 responses.

Following direction from the Department of Education, on 9 October 2020 we implemented the adaptations for summer 2021. We also continued our work on contingency arrangements to mitigate any further changes within the public health context.

On 6 January 2021, as the second wave of the pandemic emerged and public health restrictions increased, the Minister announced the cancellation of all CCEA examinations due to take place in January, February, May and June 2021. We then developed our contingency work further and set out the options for the alternative awarding arrangements for summer 2021.

Following the Minister's instruction on how 2021 grades would be awarded, in early March we published our detailed *GCSE, AS and A Level Awarding Summer 2021: Alternative Arrangements – Process for Heads of Centre*.

Supporting teachers with the alternative awarding arrangements

Northern Ireland's teaching profession played a vital role in delivering the summer 2020 alternative awarding arrangements and the 2021 adaptations. Throughout 2020 we aimed to provide teachers with as much support and guidance as possible. This included developing:

- 77 guidance, support and information materials hosted on the summer 2020 web area at www.ccea.org.uk; and
- 107 specification addendums, alongside webinars, which detailed the omissions for each CCEA qualification in 2021.

In addition, some CCEA staff were redeployed to support the management of critical services in response to the pandemic; this included operating a full-time helpline service. During this period, the helpline team processed 3,500 calls and 4,400 email queries.

Our commitment to support has continued into 2021. At the time of writing, our support programme for CCEA's GCSE, GCE, Occupational Studies, Entry Level and Vocational qualifications in summer 2021 has included:

- 72 subject support materials and accompanying webinars;
- training for over 700 teaching professionals through The Chartered Institute of Educational Assessors (CIEA); and
- 325 optional assessment resources and marking guidance.

We will continue to support schools throughout the implementation of the summer 2021 alternative awarding process and measures to be put in place for summer 2022.

Ensuring consistency with other jurisdictions

CCEA Regulation is required to ensure that the standards of general and skills qualifications available in Northern Ireland are equivalent and comparable to those in other jurisdictions

in the UK. This role was key in 2020–21 to ensure fairness and consistency for Northern Ireland’s learners.

Over the past year, CCEA Regulation has:

- worked with the other jurisdictions developing principles and frameworks for summer 2021 to ensure, as much as possible, that qualifications taken by learners in Northern Ireland have fairness and consistency in approach;
- delivered Phase 2 of the Future of Vocational Qualifications in Northern Ireland project for the Department for the Economy (DfE), and is working with the Department on Phase 3; and
- carried out a review on behalf of DfE into the summer 2020 arrangements for vocational and technical qualifications. This included meetings with stakeholders and an online survey to help inform arrangements for summer 2021.

Maintaining the health and wellbeing of CCEA staff

The health and safety of CCEA staff throughout this pandemic has been paramount. The work from home government directive brought a range of logistical challenges as we moved to remote working.

The CCEA ICT team rapidly set up secure remote access so that every member of staff (over 320) could work remotely (at home) and successfully deliver services.

We also established a Safe Resourcing Team and initiated a risk-based approach to carrying out business critical work in the CCEA buildings. This team quickly established the appropriate cleaning and sanitising measures, with the provision of face coverings, to ensure that those staff whose work can only be completed in CCEA remain safe. We also carried out a Staff Questionnaire in relation to COVID-19, with support measures in place for staff continuing to work from home.

As the restrictions begin to be eased, we will ensure the appropriate measures continue for a return to the building once it is safe to do so, and in consultation with senior leadership and managers throughout the organisation.

Supporting learning at home

Across the world 2020–21 brought the closure of schools and a move to remote learning – another first due to the COVID-19 pandemic. In Northern Ireland, schools and colleges also faced the challenge of disruption to individuals due to positive cases of COVID-19 within their school community. To help provide support, CCEA worked with other education partners to establish Supporting Learning – a hub bringing together a range of resources that teachers, parents and students could use at home.

Throughout the year we also kept the Supporting Curriculum and Assessment area of the CCEA website updated, populating it with support and guidance across all key stages and Areas of Learning. Since its launch this dedicated area has attracted over 24,000 views.

Another key project was the Wellbeing Hub, which was developed for teachers, parents and learners and accessed by over 11,200 users this year. This demonstrates how the Northern Ireland Curriculum promotes the learning and development of skills that support pupils’ wellbeing and mental health. It also supports the Emotional Health and Wellbeing Framework for Children and Young People in Education that was developed collaboratively by the Departments of Education and Health, the Public Health Agency, the Health and Social Care Board, and the Education Authority (EA). Other support resources included:

- **12 Ways to Support your Health and Wellbeing** – a short video and resource for post-primary students;
- **COVID-19 and Active Citizenship teaching and learning resources** – exploring the impact of the lockdowns on young people and their wellbeing; and
- a parents' and carers' guide to supporting learners in Irish-Medium education.

Enriching our range of curriculum resources

Despite the operational changes in 2020–21, we continued to develop our wide-ranging curriculum resources and materials to support the delivery of the Northern Ireland Curriculum.

Highlights of the year included:

- How to Help Your Child with Maths resources;
- the publication of four **Beatha le Bua** talking books;
- History within The World Around Us progression guidance;
- Active Citizenship – a series of dramatic monologues and lesson plans to support teaching and learning, including a new set of resources for learners with special educational needs (SEN);
- curriculum activities for learners with SEN to complement the mainstream Growing for the Future resources;
- exemplar **numeracy units of learning** for Key Stage 3 pupils with severe learning difficulties that promote outdoor learning and our local history and surroundings; and
- exemplar **literacy units of learning** for Key Stage 3 pupils with severe and moderate learning difficulties that also promote outdoor learning and our local history and surroundings.

Building effective partnerships and collaboration

During 2020–21 we continued, remotely, to develop our relationships and collaboration with organisations across Northern Ireland to support teaching and learning. This included:

- developing Let's Count resources for Foundation, Key Stage 1 and Key Stage 2 in partnership with Northern Ireland Statistics and Research Agency (NISRA) to coincide with Census 2021;
- supporting Young Money and Young Enterprise Northern Ireland on the development of the Your Money Matters (Northern Ireland edition) textbook and teacher guide;
- Department of Education **Personal Learning Plan** resources;
- Education Training Inspectorate (ETI) **Communications and Software INSPIRE Project**; and
- working with the Education Authority (EA) and initial teacher education (ITE) institutions to support student and beginning teachers at primary and post-primary through **presenting the Northern Ireland Curriculum**.

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 is maintaining our accreditation against a range of internationally recognised quality standards. This year we successfully transitioned from the Occupational Health and Safety Assessment Series (OHSAS) 18001 to ISO 45001, bringing the workplace health and safety standard into line with the revised ISO 9001 and 14001 standards. We also receive regular surveillance visits that ensure ongoing compliance as well as improvement in our processes and procedures.

The ICT team continued to increase the quality and quantity of output by achieving the following accreditations and validations:

- ISO 20000–1:2011 (International best practice standards of IT Service Management)
- ISO 27001:2013 (International best practice standards in Information Security)
- Cyber Essentials (National Cyber Security Centre (NCSC) Best practice guidelines)
- Cyber Essentials Plus (NCSC Best practice Cyber Security Implementations).

CCEA is one of only thirteen organisations in Northern Ireland that are accredited for Cyber Essentials Plus.

Working from home, we continued our customer focus with the processing of complaints, Freedom of Information requests (FOIs) and Subject Access Requests (SARs). During 2020–21 we processed 142 complaints; 98.6% of these received an initial response within five working days and 99.3% received a full response in 20 working days.

We received and responded to 100 FOI requests (122 in the previous year). The number of subject access requests increased from 34 in the previous year to 387 this year. This increase was mainly due to the suspension of the CCEA replacement certificate service, with the SAR service being a key mitigation during this period.

Enhancing our resources and people

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 addresses the need to reconfigure, reshape and reform how people work. During 2020–21 we introduced three new Human Resources initiatives:

- an online time and attendance system;
- a revised formal induction programme for new employees; and
- web-based recruitment.

CCEA has also continued to invest in its most important resource: its people. This has never been more important than in the last year due to the challenges brought by COVID-19.

Technology, digital learning and leadership have played a key part in home working. In response to new upskilling requirements and workplace challenges, we focused our 2020–21 Learning and Development programme – Connecting People through Learning (CPL) – on the following themes:

- Technology/Digital Skills Development
- Leadership and Management
- Adaptability and Interpersonal Skills
- Succession Planning
- Compliance Development.

Looking Forward

Ensuring that our learners can progress this year

The year ahead will continue to remain challenging for us, as we implement the awarding arrangements for summer 2021 and explore arrangements for 2021–22.

At the time of writing, CCEA is supporting and working with schools and colleges as they deliver the Centre Determined Grades for each of their learners. This is to ensure that learners can progress onto the next stage of their journey, be it further study, employment, or apprenticeships.

CCEA will continue to engage with the Department of Education on the planning for summer 2022, as we look at options to support the loss of teaching and learning time caused by the pandemic and ease the assessment burden on learners.

Throughout next year we will continue our communications and engagement work, to ensure that all key stakeholders understand the process for the awarding of grades and arrangements for summer 2022.

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 will continue to be of utmost importance. As the situation progresses preparations will be ongoing to ensure that staff can safely return to a new working norm once restrictions allow us to do so. In the meantime, we will continue to support our staff and their wellbeing.

Regulating qualifications in Northern Ireland

In 2021–22 CCEA Regulation will continue to monitor the provision of vocational qualifications in Northern Ireland. The vocational qualifications supply in Northern Ireland continues to present risks, which have been exacerbated by the financial effects COVID-19 has had on some awarding bodies. CCEA Regulation regularly meets with the Department for the Economy, to brief on the risks and mitigations in the vocational qualifications space.

To mitigate the effects of the Covid-19 pandemic on learners, CCEA Regulation will continue to support and work with the awarding organisation and Department of Education in the review of GCSE and A level specification requirements for first teaching September 2021.

Continued support of teaching and learning

For 2021–22 we plan to continue our focus on supporting teaching and learning, with the development and publication of a wide range of resources.

Planned projects include:

- continued development of Improving Curriculum Delivery at Key Stage 3 through Connected Learning;
- new resources in Wellbeing with support for all transitions in education from pre-school through to post-primary;

- NI Centenary Project – working with the Department of Education in developing a website, a suite of lessons to support better understanding of the key events in 1921 and showcasing the top one hundred contributions that Northern Ireland has made to the global stage;
- Relationships and Sexuality Education (RSE) hub update with a range of topics that include menstrual poverty, consent (what it means and its importance), developments in contraception, LGBTQ+ matters, teen parenting, and social media and its effects on relationships and self-esteem;
- Progression Pathways: The Arts, Digital Literacy, and Science and Technology;
- SEN Q Skills Framework and Online course (updates) and software;
- development of the Irish-Medium Language Framework – providing a consistent approach for developing language and setting out what should be taught at each key stage;
- Curriculum Monitoring: CCEA will develop a promotional campaign for languages, consulting with stakeholders on the uptake of modern languages;
- Mol Mata interactive Mathematics project;
- Development of two books to support Key Stage 4 learners follow-on to Snas agus Blas; and
- CAT Assessment project, CAT pilot for Key Stage 3, with the development of CAT Literacy Pilot for Key Stage 2 and numeracy in 2021–22.

Continue our modernisation programme

Prior to the outbreak of the COVID-19 pandemic and subsequent cancellation of examinations, CCEA had an extensive modernisation programme in development to provide efficiencies and enhance our customer service. Throughout 2021–22, we will continue to look at opportunities such as further automation of processes to reduce paper usage and increase the transition to online meetings.

2021–22 will also see the roll out of software to support the collection of evidence for the Centre Determined Grades, Quality Control and the Post-Results Service.

Strategic Framework and Strategy Map

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

Outcomes Meeting the needs of our Sponsoring Department, Stakeholders and Customers	Overarching Objectives	
	Q1 Raising Standards for All	Q2 Closing the Performance Gap, Increasing Access and Equality
Quality Improving Quality and Standards in Everything We Do	Q1 Defining Standards and Providing Assurance	Q2 Comparing With and Learning From Others
	Solutions Leading Solutions for Education	S1 Sharing Thinking and Practice in Curriculum, Examinations and Assessment
Resources Managing Resource in an Effective, Efficient and Economical Way		R1 Using Technology to Enable Solutions



Supporting Objectives			
<u>O3</u> Developing the Education Workforce	<u>O4</u> Improving the Learning Environment	<u>O5</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 2020–21

Key Strategic Objectives

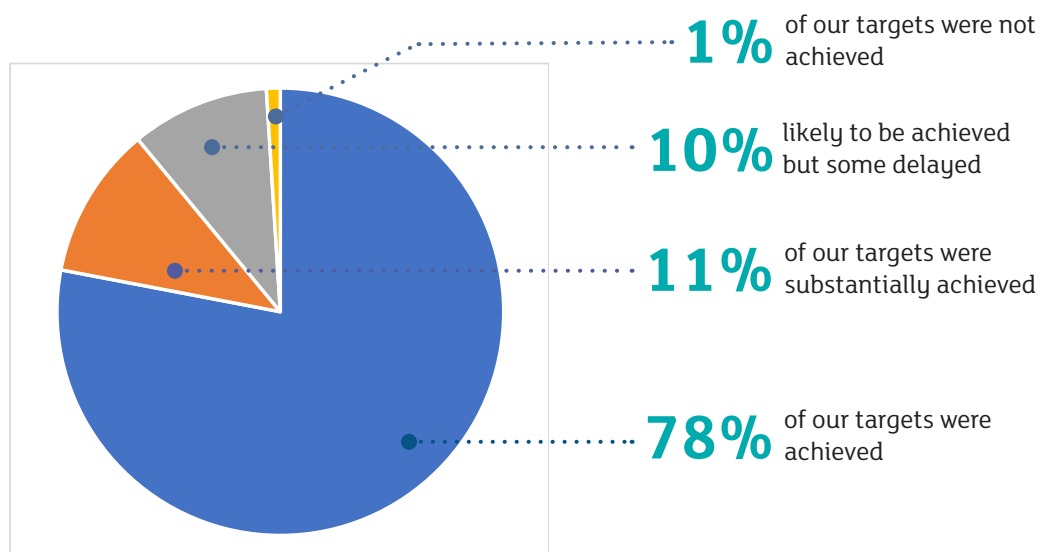
CCEA's corporate plan aims to underpin the work of the Department of Education (DE) and the Northern Ireland Executive. It has four strategic themes:

- 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 72 Key Strategic Indicators (KSIs). These indicators include 37 DE Business Plan measures and internal CCEA operational measures (35 in total).

CCEA recorded strong organisational performance during 2020–2021.

CCEA Performance Measures 2020–2021



We Achieved or Substantially Achieved 64 of our performance measures (89%). Seven measures (10%) were Likely to be Achieved but with Some Delay and one measure was Not Achieved (1%). Further details on the reasons for not achieving or delays in achieving DE Business Plan measures are 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 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 particularly:

Outcome 3: Children and Young People Learn and Achieve

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

Business Plan Measures Likely to be Achieved but with Some Delay

There were four DE Business Plan Measures that were Likely to be Achieved but with Some Delay. These measures related to:

- the report on the Future of Vocational Qualifications (which was delayed due to the Department for the Economy requesting additional work to be done on this project);
- assessment practice and approaches supporting the Northern Ireland Curriculum (which was delayed due to the 2020–21 statutory assessment arrangements being disapplied and significantly reduced engagement with schools due to the lockdown);
- developing new technology-enabled methods of assessment that provide confidence and supportive information to learners and teachers (which was delayed due to significantly reduced engagement with schools due to the lockdown); and
- developing a new CCEA Management Statement Financial Memorandum (MSFM) (which, although due for review in 2020–21, has now been carried forward to 2021–22 because of the delay in implementing the new Partnership Agreements).

The measure that was Not Achieved related to Budget Allocations/Underspends and was Not Achieved in the main due to the impact of COVID-19 and how this affected CCEA's operations.

Summary of Main Business Plan Achievements

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

- Delivery of Alternative Awarding Arrangements for the summer and November

- examinations series and the January 2021 series;
- Occupational Studies successfully transitioned to e-Moderation;
- Wellbeing Report published on the CCEA website;
- New CCEA website developed, piloted and launched;
- Moving Image Arts and Journalism examinations delivered online;
- Reduction in CCEA staff absence to just over 3%;
- Full compliance with Exceptional 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 2019–20;
- 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, ISO 45001, ISO 14001, ISO 20001, ISO 27000 standards and to the Investors in People (IiP) framework. CCEA has recently migrated its occupational health and safety management system (OHSAS 18001) to the new ISO standard, ISO 45001 and achieved certification to the Cyber Essentials Plus Scheme.

- **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 impact 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 integrated ISO Quality, Environmental and Occupational Health and Safety policy which is available on CCEA's website.

We maintain an environmental improvement plan linked to the environmental objectives contained within integrated ISO Quality, Environmental and Occupational Health and Safety Policy.

These objectives are based on the areas where we can exert a significant influence. The most significant influences for CCEA relate 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.

CCEA's ISO assessor, SGS, noted that CCEA 'has demonstrated effective implementation and maintenance/improvement of its integrated management system to meet the requirements' of ISO standards, including ISO 14001:2015.

Sustainability Strategies

CCEA uses various strategies to decrease any negative impact on the environment. As staff were predominantly working from home during the pandemic, they embraced technology to deliver CCEA's business activities. This reduced the use of printing and paper and decreased vehicle pollution. Examples include:

- staff using Microsoft Teams or Skype to communicate and conduct CCEA business while working from home;
- using Office 365 or SharePoint to support electronic communications and document sharing;
- encouraging paperless meetings now achieved through Skype or Microsoft Teams; and
- using CCEA's company electric van, although use was greatly reduced due to revised assessment arrangements.

Some strategies such as providing staff with the opportunity to avail of the Cycle to Work Scheme will be more relevant once most staff return to the building.

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. A travel policy supports the environmental policy and its objectives. These policies and the Energy Usage and Waste Management policy have been subsumed into the integrated ISO Quality, Environmental and Occupational Health and Safety Policy and Environmental Improvement Plan.

In compliance with the Display Energy Certificates (DEC) legislation, our energy efficiency was assessed by external qualified assessors in June 2020. The Clarendon building received a rating of 34 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 27 equating to a B grade, representing an improvement on the previous year's rating of 92 (D grade). This reduction is due to an incorrect calculation of usage by CCEA's landlord in the previous year, which was rectified for the current DEC. These ratings represent comparative energy efficiency rather than energy consumption.

An ongoing estates project considering CCEA's estate requirements beyond July 2021 is in place with strategic aims relating to:

- sustainable access by public transport for staff and visitors;
- continuing to reduce energy usage and, where possible, use sustainable energy providers;
- continuing to reduce carbon emissions; and
- providing environmentally sustainable facilities that fully comply with CCEA's sustainability agenda and meet Government Environmental and Sustainability Policies.

Recycling continues to be a focus of the environmental improvement programme and follows the waste hierarchy approach: prevent/reduce; reuse; recycle; recovery then landfill. We provide facilities to recycle paper, card, aluminium cans, plastics, toner and printer cartridges, inhalers and spectacles.

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

Since the start of COVID-19, and with staff working from home, the demand and need for print material has decreased dramatically. With limited staff in the buildings the need for photocopying has dropped from 2,304,156 copies to 11,121 on the floor copiers, resulting in an overall decrease of 88%.

Printing through the Print Production Team has also decreased by 89%. This is broken down into Examination paper printing, which decreased from 3,723,770 to 575,759 (85%) and printing on other works, which decreased from 2,368,150 to 88,142 (96%).

75,000 CCEA Award certificates were printed in 2020 with little or no difference from 2019.

Over the past four 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). These initiatives reduced paper consumption and toner and printer cartridge use prior to COVID-19. The paper usage across the organisation was reducing year by year, but the reduction in 2020–21 is due to circumstances outside our control. It is expected that, even with the modernisation of processes by teams during the pandemic, printing will increase once staff return to the buildings. However, CCEA will seek to encourage this new culture of online meetings and electronic papers going forward with the aim of keeping consumption as low as possible.

Positive Sustainable Impacts through Modernisation

The following are key highlights in sustainability performance for 2020–21.

Area of Focus	Target 2020–21	Status
eSubmission application to enable materials for language speaking tests to be uploaded to CCEA for assessment, removing examiner visits to centres. This will feed into online meetings.	Successful set up of Assessment Structures for e-Moderation and eSubmission units by March 2021	Met. Impacted by cancellation of examinations
	The successful transition to digital submission of GCE and GCSE Music and GCSE Gaelige files for Moderation by March 2021	Partially met but impacted by cancellation of summer 2020 examinations
e-Moderation	Successful delivery of e-Moderation training by March 2021	Not required due to cancellation of summer 2020 examinations. No moderation required therefore no moderators to be trained.
	Successful transition of Entry Level to eCandidate Record Sheets by March 2021	Partially met but impacted by cancellation of March 2021 series
	Successful set up of Assessment Structures for e-Moderation and eSubmission units by March 2021	Partially met but impacted by cancellation of summer 2020, January 2021 and March 2021 examinations
Online Marking	Successful transition of agreed new units to online marking by March 2021	Partially met but impacted by cancellation of summer 2020 examinations
	Successful delivery of online marking training by March 2021	Partially met but impacted by cancellation of summer 2020, January 2021 and March 2021 examinations
Online Meetings	Successful delivery of pilots for online meetings by March 2021	Met. 100% of November 2020 examination meetings held online

<p>Provision of online services to support moderation of coursework. General Qualifications, Vocational and Entry Level Qualifications Agreement Trials</p>	<p>Successful delivery of online Agreement Trials for all centre marked coursework and controlled assessment units.</p>	<p>Met. Approximately 125 meetings with 2,500 teachers at venues across Northern Ireland were replaced by secure online portal to hold the exemplar, resulting in all units being fully online. A small number of Agreement Trials were live events via Microsoft Teams. Exemplar material and video presentations were made available electronically creating substantial savings in printing and travel.</p> <p>Total number of pages or exemplar printed: 899,293 double-sided pages (449,647 sheets) in 2019–20 zero pages printed in 2020–21</p> <p>Total mileage of attendees (average 30 miles total travel) 2019/2020: 71,570 miles 2020/2021: zero mileage required.</p>
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Waste Reduction – Landfill Waste versus recycling

Number of Lifts	2018–19	2019–20	2020–21	% difference from 2019–20 to 2020–21	% difference from 2019–20 to 2020–21
General waste	654	626	85	Decrease by 4%	Decrease by 86%
Recycling	275	241	27	Decrease by 12%	Decrease by 89%

Landfill waste and recycling statistics are calculated by the number of lifts our waste contractor makes. General landfill has decreased annually since 2018–19. With limited staff in the building due to homeworking, recycling waste such as plastic, non-confidential paper and card has decreased during this accounting period by 89%.

Energy Usage

Energy Usage	2018–19	2019–20	2020–21	% difference from 2019–20 to 2020–21	% difference from 2019–20 to 2020–21
Electricity (KWh)	660,389	654,437	296,358	1% decrease	55% decrease
Gas (M3)	25,756	25,526	20,591	1% decrease	19% decrease
Oil (Litres)	65,606	61,446	77,237	7% decrease	26% increase

With limited staff in the building due to homeworking, electricity usage has decreased by 55% (March 2021 usage estimate based on average consumption over the first three quarters of 2021) and gas has decreased by 19% in the 2020–21 year.

Oil usage has increased by 26% in the 2020–21 year due to problems with an ageing heating system. The Maintenance Contractor has identified a number of remedial actions, including the replacement of two pumps and a faulty control panel. The work involving the replacement of the pumps will require a specialist contractor due to the presence of asbestos in the gaskets. Estates Management are waiting on the contractor to supply information on costs before the remedial actions can take place. Oil usage will remain high until these issues are resolved.

Staff Travel – Flights

Year	Number of Flights
2018–19	313
2019–20	248
2020–21	0

Due to the pandemic staff have used Microsoft Teams to attend meetings or courses. Flights have decreased by 100% in the 2020–21 year.

Staff Travel – Car Mileage

Year	Car Mileage
2018–19	107,711
2019–20	68,197
2020–21	3,187

Due to the pandemic staff are using Microsoft Teams for meetings and training, resulting in a 95% decrease in staff mileage for 2020–21 in comparison to the 2019–20 accounting period. Mileage had decreased by 37% in the year prior to the pandemic as CCEA changed working practices to use technology such as Skype to reduce the need to travel for meetings.

Positive Sustainable Impacts of the development of the Curriculum

The environmental impact of the development of the curriculum, associated resources and online services has been affected by the pandemic. Schools have prioritised projects such as home learning and wellbeing resources, resulting in lower uptake from schools of other projects that require face-to-face engagement such as Growing for the Future. Although CCEA has continued to provide new resources, online promotion of these projects has been put on hold until schools are able to participate. With action on environmental sustainability limited during the pandemic, the focus has shifted to the impact on society and supporting students through the pandemic.

Collaborations on projects such as Bryson Education website have stopped due to lack of funding during the pandemic. The following projects demonstrate the progress achieved in these difficult circumstances, with impact measured by the engagement of the public with online resources via the number of website visits and specific page views. (A visit is a single browsing session of the website per 30 minutes. A page view is recorded whenever a full page of the website is viewed or refreshed. This is a more detailed measurement available to CCEA from 2020–21.)

Area of Focus	Project	Action taken or public engagement
Provision of online curricular resources to support relevant environmental issues	Bryson Education	Bryson Education (www.brysoneducation.org) website visits: 2019–20: 36,772 2020–21: this project was discontinued due to lack of resources to support it at Bryson Education during the pandemic.
	Ecoworld	Ecoworld (www.ecoworld.org.uk) website visits: 2019–20: 3,176 2020–21: 1,860
Provision of online curricular resources to support relevant environmental issues	Growing for the Future and Inclusion and SEN	Shared Education workshops had started but halted due to COVID-19. CCEA continues to promote this project for Key Stages 1 and 2 and Irish-Medium sectors via its social media channels with: 2019–20: 2,173 website visits 2020–21: 1,918 website visits
Provision of online curricular resources to support relevant current societal issues	Wellbeing Hub (previously called Home Learning Resource for Candidates)	In June 2020 CCEA launched a Wellbeing Hub to support children and young people's emotional health and wellbeing. This was developed in collaboration with the Department of Education, Department of Health, the Public Health Agency, the Health and Social Care Board, and the Education Authority.

		<p>The Wellbeing Hub brings the appropriate resources and qualifications together to showcase how the Northern Ireland Curriculum promotes the learning and development of skills in support of pupil's wellbeing and mental health.</p> <p>As part of its ongoing commitment to raise awareness and promote the wellbeing of primary, SEN and post-primary pupils, CCEA has continued to support teachers by developing a range of new resources throughout the 2020–21 academic year.</p> <p>In September 2020, the Wellbeing Hub was promoted via social media channels (Facebook, Twitter and Instagram), a Latest News Story on the CCEA website and a C2K notice board campaign. This resulted in 9,795 page views in 2020–21. CCEA will continue to promote the Wellbeing Hub throughout 2021.</p>
Provision of online curricular resources to support relevant current societal issues	<p>Relationships and Sexuality Education (RSE)</p> <p>Social Media and its Effects on Relationships and Self Esteem</p> <p>Internet Safety</p> <p>Domestic and Sexual Violence and Abuse</p>	<p>Children and young people are growing up in a digital world and social media has become an integral part of everyday life for large numbers of young people. RSE is an area of significant political and public interest. In light of this, and changing social issues and attitudes, teachers are asking for clarity on classroom strategies for teaching RSE, particularly in the priority areas below. The RSE Hub will ensure that schools have access to a range of up-to-date, relevant resources and sources of support for these priority areas. There were 8,527 page views of the RSE Project page with 258 for Social Media; 760 Internet Safety and 345 Domestic and Sexual Violence page views.</p>
Provision of online curricular resources to support relevant current societal issues	Active Citizenship	<p>CCEA has updated its existing Key Stage 3 and Key Stage 4 Active Citizenship teaching and learning resources to explore the impact of COVID-19 lockdown on young people and their wellbeing, particularly through issues such as social distancing and limitations on gatherings. These resource pages were viewed 8,679 times with 217 downloads.</p>
Provision of online curricular resources to support relevant economic issues	Talk Money, Talk Solutions Eco Schools resource files	<p>Talk Money, Talk Solutions is a collection of practical problem-solving activities for use in primary school. The aim of this resource is to help develop the financial capability of primary school pupils. Activities outlined in this resource give pupils opportunities to carry out tasks, to develop problem-solving skills and to do this in a very creative and enjoyable way. This resource has had 81 page views in this financial period.</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 2020 we supported St Vincent de Paul and the Salvation Army across Northern Ireland with the Giving Tree, which aims to provide presents, through the dedication of volunteers and donations, 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 Macmillan Cancer Support as its recognised charity for the next two years. Various events were organised including a golf day and virtual quiz. However due to the COVID-19 pandemic and public health considerations a number of activities had to be postponed and will be reviewed later in 2021.

Wellbeing

CCEA recognises the strategic benefits of investing in a proactive and constructive employee wellbeing programme and launched a new programme in 2020.

HR base 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 outperforming teams. As a progressive organisation our IiP journey continues each year. We are due for re-accreditation in 2022.

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.

No change has impacted the workforce as quickly as COVID-19 and CCEA is adapting its way of working to ensure we continue to deliver on all our commitments.

We are now seeing how technology and digital learning is playing a vital part in home working and crucially this formed an important aspect of engaging with staff as we continue to upskill.

Leadership also plays a key role in preparing and adapting CCEA for the new norm. Managers continue to evolve the ways in which they support remote workers by developing innovative ways to engage and manage their teams remotely.

The 2020–21 Learning and Development programme had key themes to specifically address some of the COVID-19 workplace challenges.

- Connectivity – CCEA Leadership and Management
- Adaptability – Building resilience and flexibility within teams across CCEA
- Safe Resourcing – COVID-19 Safety training and guidance for all line managers and staff.

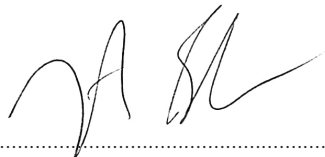
Moving Forward

As a progressive organisation we recognised that we needed to change the way a significant percentage of our training was delivered. The 2020–21 Annual Learning and Development Programme offered staff the opportunity to develop through a combination of virtual and e-learning platforms.

The 2020–21 programme Connecting People Through Learning (CPL) offered a variety of training that not only addressed the current COVID-19 situation, but also focused on skills development and accredited programmes to ensure our staff are at the cutting edge of professional thinking and development.

The programme focused on the five targeted themes:

- Technology and Digital Skills Development
- Leadership and Management
- Adaptability and Interpersonal Skills
- Succession Planning
- Compliance development



Signed: Date: 24th June 2021

Margaret Farragher,
Interim Chief Executive



02 ACCOUNTABILITY REPORT



Non-Executive Directors' Report



When the first cases of COVID-19 emerged at the onset of a global pandemic few could have imagined the year ahead. By the start of April 2020, education in Northern Ireland had moved to remote learning and for the first time in recent history all public examinations had been cancelled. This was an unprecedented situation that no-one in education had experienced before.

Since then, a wide range of people has worked tirelessly to support the education of our children and young people. Council would like to thank the teaching community, parents across Northern Ireland and CCEA staff for their dedication and extraordinary work during a period of immense challenge and scrutiny.

In all our work, CCEA places learners at the heart of everything we do; never more so than in the last year. CCEA staff have engaged with colleagues across the education sector and beyond, exploring how best to engage with children and young people to support their learning. Teachers and education partners have had to implement the curriculum during this period as remote learning became the dominant means of delivery.

With the cancellation of the 2020 examinations and the challenges arising from implementing a system of teacher-determined grades, CCEA staff and its systems faced an unparalleled period of challenge. This required CCEA to respond positively to the concerns of parents, learners and the wider group of stakeholders. As we know, circumstances took a different path with centre-assessed grades replacing the standardised grades.

The Minister of Education later commissioned an independent Review of Examination Awarding Summer 2020. The Deloitte-led review analysed CCEA's awarding methodology, including the design, implementation, management and communication of the arrangements. The report provided reassurance that CCEA has robust governance and management structures in place to deliver its statutory objectives. Council welcomed its findings and have adopted a number of useful lessons in its approach for 2021.

The continuing effects of the COVID-19 pandemic brought further disruption at the beginning of 2021 as schools returned to remote learning and summer 2021 examinations were cancelled in early January. As we implement the instructions of the Minister of Education for the 2021 awarding process, CCEA is continuing to provide support and engage with our schools and colleges in their important work of setting centre determined grades. CCEA is also providing advice to the Department of Education on options for the 2022 examinations series given the impact on learning for pupils in the current academic year. Although the move to remote home working presented different challenges, it also created the potential to reshape how CCEA will operate in a new normal. Council has been impressed by the adaptability and perseverance of CCEA staff, as they navigated the exceptional changes, and the support provided to their colleagues. The health and wellbeing of our CCEA staff remains a top priority as we begin to see a reduction in the number of government restrictions in Northern Ireland. Despite the widespread disruption caused by the COVID-19 pandemic, CCEA Council continues to have confidence in the Corporate Governance arrangements at CCEA. Quality standards and internal control frameworks are operating effectively to ensure a reliable basis for future operations.

While negotiating the demands and changes that the global health crisis brought, CCEA has seen a number of changes across the organisation. In January, Trevor Carson completed his term as CCEA Chairperson. On behalf of Council, I wish to acknowledge and thank Trevor for his dedication, leadership and service to CCEA and the wider Education Community during his eight years as Chairperson. I would also like to acknowledge the service of outgoing members Robert Thompson, Rose Byrne, Ana Kerr, Cormac McKinney, Christine Harpur and former members Marlene Kinghan and Samantha Kirk.

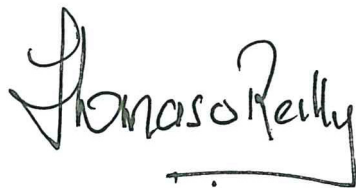
In February, the Minister of Education announced the appointment of eight new members to Council as well as my own appointment as Chairperson. I am deeply honoured to take up the role of Chair and to have the opportunity to work with CCEA staff and represent such a professional and important organisation. Council is also delighted to welcome new members: Philip Hanna, Majella Corrigan, Hugh Edward McCarthy, Teresa Anne Kingsley, Sarah Sellars, Donna Marie O'Connor, Robert Smyth and the reappointment of Brian Wilson. These new members, alongside continuing council members Patricia Slevin, Leslie Caul, Carol Fitzsimons, Kathleen O'Hare and Paula Leitch will bring further knowledge and expertise to CCEA Council.

Chief Executive Justin Edwards, announced that he would be pursuing a new career in the technology world, leaving CCEA in April 2021. Over six years, Justin led significant change in many areas of CCEA's work, such as the innovative digital skills framework. He also navigated an array of challenging circumstances, no more so than in 2020–21, positively leading the organisation through one of its most demanding and unprecedented periods. Council is indebted to him for his sheer commitment to education and wish him well in the future.

Council is delighted to report that Margaret Farragher, CCEA's Director of Education, has been appointed Interim Chief Executive. Margaret, alongside the strong senior management team, will continue the professional and dedicated approach to the challenges and important work that lies ahead in 2021–22. Council has also commenced the process of recruiting a permanent Chief Executive, which is planned to be completed by early Autumn.

Looking forward on curriculum and assessment, CCEA will support schools after long periods of remote learning through revised and new resources. During the next year we will consider the British Council 2020 Language Trends report, as well as continuing to provide support for the delivery of effective Relationships and Sexuality Education (RSE) in schools. Other areas of high priority for Council include working with the Department for the Economy and the Further Education sector in considering the future arrangements for Vocational Qualifications in Northern Ireland in light of the continuing reform programme in Great Britain.

Council also awaits with keen interest the outcomes of several key reports on Northern Ireland's educational landscape. In particular, the Expert Panel on Educational Underachievement in Northern Ireland and Independent Review of Education as set up by the New Decade, New Approach. Given CCEA's broad remit, we anticipate playing an active part in helping to address the findings to enable our children and young people to develop the skills they need and improve the outcomes for all.



Tommy O'Reilly
Chairperson
CCEA

Our Council

Membership as at 31 March 2021

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 Tommy O'Reilly
(Chairperson)
Former CEO of the Social Security Agency and Deputy Permanent Secretary in the Department of Education



Ms Patricia Slevin
Former Principal of Victoria College, Belfast



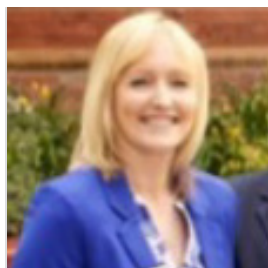
Dr Leslie Caul OBE
Chair Irish Football Association



Mrs Carol Fitzsimons MBE
Chief Executive
Young Enterprise NI



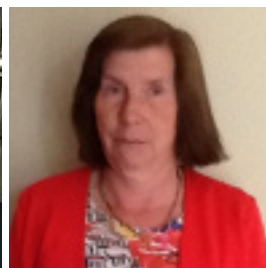
Mrs Kathleen O'Hare
Former Principal
Hazelwood Integrated College, Newtownabbey



Ms Majella Corrigan
Director of Planning and School Provision, Council for Catholic Maintained Schools



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



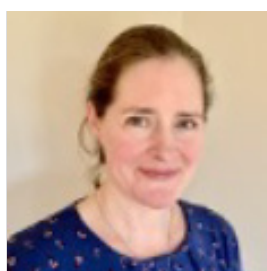
Mrs Paula Leitch
Former Assistant Principal of the Belfast Model School for Girls



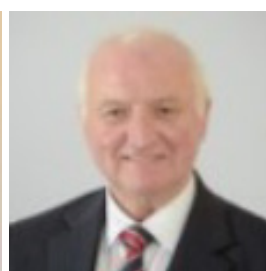
Professor Philip Hanna
Senior Academic, Queens University Belfast



Mrs Donna Marie O'Connor
Interim Director of HR, NI Fire and Rescue Service



Mrs Sarah Sellars
Freelance Communications Consultant



Mr Hugh Edward McCarthy
Director of the Controlled Schools Support Council



Mr Robert Smyth
Director of Delivery and Risk Management, Allstate NI



Mrs Teresa Anne Kingsley
Solicitor of the Supreme Court of England and Wales

A special thanks to the following Council members who served until 31 January 2021:

Mr Trevor Carson, Ms Rose Byrne, Mr Robert Thompson, Dr Ana Kerr, Mrs Christine Harpur, Mr Cormac McKinney.

We would also like to thank Mrs Marlene Kinghan, who resigned on 30 September 2020, and Mrs Samantha Kirk, who resigned early February 2021.

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 income and expenditure, Statement of Financial Position, and 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 Financial Reporting Manual 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 2020 to 31 March 2021

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 am accountable for ensuring that CCEA complies with all relevant legislation, regulations and codes of practice, including compliance with MPMNI. I am responsible 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 in line with 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;
- Regulation Committee; and
- Remuneration Committee.

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

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

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 2020–31 March 2021

Members	Council Meetings (8 in year)	Audit and Risk Assurance Committee Meetings (5 in year)	Finance Committee Meetings (5 in year)	Education Committee Meetings (2 in year)	Regulation Committee Meeting (5 in year)	Remuneration Committee Meetings (1 in year)	Percentage Attendance
Trevor Carson **(Council Chair)	7	N/A	N/A	N/A	4	1	100%
Mr C McKinney**	6	3	N/A	N/A	N/A	1	83%
Dr L Caul	8	2	N/A	2	5	1	100%
Mrs C Fitzsimons	7	N/A	5	N/A	4	0	84%
Mrs Christine Harpur**	6	3	N/A	N/A	3	N/A	80%
Mr RJ Thompson**	7	N/A	4	2	N/A	N/A	100%
Mr B Wilson	7	1	5	N/A	N/A	1	93%
Dr A Kerr**	7	4	N/A	2	N/A	N/A	100%
Ms R Byrne**	7	N/A	N/A	N/A	3	N/A	91%
Mrs K O'Hare	6	5	N/A	2	N/A	1	88%
Mrs P Leitch	7	N/A	N/A	2	5	N/A	93%
Ms P Slevin	8	N/A	4	1	N/A	N/A	87%
Mrs S Kirk	4	N/A	N/A	0	N/A	1	50%
Mrs M Kinghan	1	N/A	N/A	N/A	N/A	N/A	50%
Mr T O'Reilly #	1	N/A	N/A	N/A	N/A	1	100%
Mr R Smyth#	1	N/A	N/A	N/A	N/A	N/A	100%
Professor P Hanna#	1	N/A	N/A	N/A	N/A	N/A	100%
Mrs D O'Connor#	1	N/A	N/A	N/A	N/A	N/A	100%
Mr H McCarthy#	1	N/A	N/A	N/A	N/A	N/A	100%
Mrs A Kingsley#	1	N/A	N/A	N/A	N/A	N/A	100%
Mrs S Sellars#	1	N/A	N/A	N/A	N/A	N/A	100%
Ms M Corrigan#	1	N/A	N/A	N/A	N/A	N/A	100%

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

** This symbol denotes those Council members whose second term ended on 31 January 2021.

This symbol denotes the new Chair and Council Members appointed on 19 February 2021.

The co-opted member to the Audit and Risk Assurance Committee resigned in January 2021. 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 2020–21, the Council and the sub-committees addressed some challenges and continued to enhance the governance approach with a number of improvements including:

- Due to the emergence of the global COVID-19 pandemic, the Council met an additional 24 times from 1 April 2020 to 3 March 2021. In September 2020, Council had one resignation which reduced numbers to 13. This placed an additional burden on the Council members who showed resilience, dedication and support (to the Chief Executive and Executive Team) and continued to exercise the necessary oversight and governance role associated with the Council and Committees. These meetings were in addition to the normal schedule of Council and Committee meetings during 2020–21 all of which were conducted remotely.
- On 31 January 2021, the existing Chair and six members of Council ended their two terms. For the period 1 February 2021 to 19 February 2021, the Council operated with only six members (following a resignation early February 2021);
- improved induction training and supporting literature for new or recently appointed Council members;
- rotation of Council members as Chairs of sub-committees, ensuring optimal use of skills and experience;
- training and development events for Council members;
- continuing evaluation of Council's effectiveness;
- the digitisation of Council and Committee Meetings to Decision Time, a paperless meeting solution, has now fully transitioned. New members have been provided with access to the application;
- the Council Chair meets 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; and
- improvements made to financial reports, including improved operational and strategic detail, which are presented on a quarterly basis to the Council and Finance Committee.

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 in 2020–21 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 (NI) 2018. An updated handbook provided from the Dear Accounting Officer (DAO) in early April 2018 was included in the self-assessment exercise in 2020–21.

In addition to Audit and Risk Assurance Committee members, consisting 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.

Under the requirements of the ISO standards (ISO 9001, ISO 14001 and OHSAS 18001/ISO 45001), 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. These meetings are Chaired by the Department's Accounting Officer. During the year the Department of Education 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 its 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 includes:

- 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, 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/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 the 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/information provided in respect of the operation of CCEA functions.

Ministerial direction

Ministerial directions are formal instructions from ministers directing their permanent secretary (Accounting Officer) to proceed, despite objections, with a spending proposal. CCEA was not subject to any Ministerial Directions during 2020–21.

The Risk and Control Framework

Risk Management Arrangements

CCEA has an established risk management framework that is managed by the Business Assurance unit in CCEA. 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 manage the risks more effectively. Council and DE are kept informed of any risks that increase beyond CCEA's risk appetite threshold.

CCEA's Corporate Risk Register details eight high-level risks, which are related to the achievement of CCEA's key objectives. Corporate Risks 1 and 8 (listed below) were introduced during 2020–21 to strategically manage and mitigate the significant disruption to CCEA operations caused by the COVID-19 pandemic, the operation of the CCEA Council without a substantive Chair and several Council members after 31 January 2021 and the loss of the Chief Executive in April 2021.

The eight corporate risks are outlined below:

1. failure to effectively manage the disruption caused by the COVID-19 pandemic impacting on CCEA's ability to carry out its core business functions, including failure to implement effective processes to award CCEA accredited qualifications in the academic year 2020–21;
2. 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;

3. 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;
4. 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;
5. failure to adequately protect data and data services;
6. failure to manage market position, corporate reputation and brand value;
7. failure to support the Northern Ireland Curriculum and Assessment Arrangements, to ensure that it meets the aims and objectives of the Department of Education; and
8. failure to effectively manage the corporate governance and management arrangements in CCEA.

CCEA's Risk Management Framework was augmented during the ongoing remote working period by a Gold, Silver, Bronze structure that allowed risks and mitigating actions to be reviewed and implemented urgently and facilitated a cross-functional forum that ensured that emerging risks and threats were identified and addressed.

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 45001, 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 operates to Public Sector Internal Audit Standards. Following a procurement exercise, CCEA appointed KPMG as providers of the internal audit service. Internal audit developed a one-year internal audit strategy and an annual operational plan, both approved by the Audit and Risk Assurance Committee to consider the disruption caused by COVID-19. The 2020–21 internal audit operational plan contained five risk-based audits. All five risk-based audits were completed with all achieving satisfactory ratings. Internal Audit's overall level of assurance for 2020–21 is rated as satisfactory.
- **External Audit**
ASM Chartered Accountants currently undertake the external audit function on behalf of the NIAO. 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). The Comptroller and Auditor General certified CCEA's Annual Report and Accounts for 2019–20 with an unqualified audit opinion without modification on the 1 July 2020. The external audit identified one priority 2 and one priority 3 recommendation, all of which have been actioned. CCEA's Annual Report and Accounts were laid before the Northern Ireland Assembly 7 July 2020.

- ***CCEA's planning and performance management framework***
The overall strategic direction of CCEA is set out in CCEA's draft Corporate Plan. The most recent Draft Corporate Plan for 2020–25 was presented to the Department of Education during 2020–21 for consideration and remains draft until the Northern Ireland Programme for Government is finalised.

Key Indicators (KSIs) for CCEA are set and managed through the 2020–21 CCEA Operational Plan. This incorporates those objectives and KSIs identified in the Department of Education (DE) Business Plan. Within the Operational Plan, there are 72 KSIs, 37 of which are DE Business Plan KSIs and 35 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 2020–21 DE Business Plan, 32 KSIs (86%) were Achieved or Substantially Achieved, 4 (11%) assessed as Likely to be Achieved but with Some Delay and one measure (3%) was Not Achieved. A more detailed review of performance is included in the Review of Performance in 2020–21 section of the CCEA Annual Report and Accounts 2020–21.

- ***Regulation***
The annual self-assessment exercise against the Regulatory General Conditions of Recognition (GCOR) was not required for 2020 due to the disruption caused by the COVID-19 pandemic.
- ***ISO 9001 (Quality), ISO 14001 (Environmental), OHSAS 18001 (Health and Safety)***
In 2020–21, CCEA was successfully recertified to ISO 9001, ISO 14001 and OHSAS 18001/ISO 45001. 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 of the requirements of CCEA's governance and accountability as a public body.
- ***ISO 27001 (Information Security)***
In the year 2020–21, 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). It 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)***
In May 2019 CCEA achieved certification 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 continued 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 retained its silver status through the more robust Sixth Generation Standard in 2019. 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 and continues to move forward for re-accreditation in 2022.

- ***Learning and Development***

CCEA recognises that the foundation of achieving success is our continuous approach to learning and the ability to support the organisation to achieve its strategic objectives. The foundation for achieving CCEA's corporate plan and longer-term aims is the capability and the capacity of its workforce. To realise these ambitions, the People Strategy continued in 2020–21 to make a strong commitment to this ethos and to ensure a culture that promotes diversity, respect and quality and strived to ensure that all professional development was agile, progressive and aligned to personal and business goals.

- ***A Changing Environment***

No change has impacted the workplace as quickly as COVID-19. CCEA has adapted its ways of working and delivering training to ensure that we continue to deliver on all our commitments. We are now seeing how technology and digital learning is continuing to play a vital part in our learning strategy to continue to upskill our staff, our most valuable resource, in terms of personal and professional development.

The 2020–21 Learning and Development plan was developed to incorporate key themes to address organisational requirements but also recognised the challenges that COVID-19 presented in terms of the workforce. These were identified under three key themes:

- Connectivity: CCEA leadership and management
- Adaptability: building resilience and flexibility within teams and across CCEA
- Safe resourcing: COVID-19 training and guidance for line managers and staff

The programme also dovetails into organisational requirements that address areas such as:

- Technical or Digital Skills Development
- Leadership and Management
- Adaptability and Soft Skills Training
- Educational Development
- Compliance or Policy Development

- ***Financial Management***

Despite considerable disruption and a challenging work environment, CCEA continued to operate effective and high-quality financial management processes throughout 2020–21. Budget reports are provided monthly to the Executive team and Department of Education (DE). Financial performance is also reported to the CCEA Finance Committee and Council as a standing item.

CCEA's core functions were significantly disrupted by COVID-19, including the cancellation of the summer 2020 examination series. CCEA worked closely with the DE Finance Team to manage and mitigate the financial implications of the disruption. The implications on expenditure for summer 2020 allowed CCEA to offer a 75% discount on entry fees. The Minister subsequently announced the cancellation of the January 2021, March 2021 and summer 2021 examinations series. This resulted in CCEA generating further savings that were released back to DE in March 2021.

- ***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 that 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 2020–21, CCEA completed over 200 PPEs. All PPEs required by DE within the 2020–21 year were submitted within agreed timelines.

Information Management and General Data Protection Regulation (GDPR)

A GDPR Steering Group was in place throughout 2020–21 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 training and awareness sessions.

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 2020–21 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 2020–21.

Safeguards against losses

CCEA has a robust framework of ISO-controlled procedures and policies to counter fraud. CCEA has in place Anti-Fraud and Whistleblowing policies which were reviewed in 2019 followed by training and awareness sessions for all CCEA staff on the revised policies.

During 2020–21, 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 2020–21 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, KPMG. In recognition of the disruption caused by the COVID-19 pandemic, a one-year internal audit plan was developed for 2020–21 with a view to development of a three-year internal audit strategy for 2021–24. The three-year internal audit programme will be subject to ongoing review by management, KPMG and the Audit and Risk and Assurance Committee.

The following Internal Audit Reviews have been completed during 2020–21:

Audit Area	Status	Assurance Rating
Review of GCOR 2018–19	Complete	Satisfactory
Risk Management	Complete	Satisfactory
Cyber security and account control	Complete	Satisfactory
Customer Services and Compliant Management	Complete	Satisfactory
Financial Controls	Complete	Satisfactory
Entries	Complete	Satisfactory

All reviews, together with the Annual Internal Audit Report for the year ended 31 March 2021, will be presented to the Audit and Risk Assurance Committee in April 2021.

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 their internal audit work; and
- the extent to which resource constraints may impinge on their 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.**

During 2020–21, 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.

Significant Issues

CCEA's Response to the COVID-19 Outbreak

On 19th March 2020, the Minister of Education, Peter Weir, announced the cancellation of the summer 2020 examinations series due to the government's response to the outbreak of COVID-19. 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 directed CCEA on four occasions in relation to policy decisions to award grades in the absence of examinations for summer 2020. In response CCEA developed a framework to oversee the safe implementation of the Minister's policy with the objective of ensuring that learners in Northern Ireland achieve a fair grade based on merit at the end of their course. A further direction in relation to the Minister's policy for awarding arrangements for summer 2021 was issued in March 2021.

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 Review Group in early January 2019 made up of senior CCEA officials whose functions may be affected by EU exit. This group has continued to meet to consider and mitigate risks and threats to CCEA's business before and after the UK's exit from the EU on 1 January 2021.

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.

In addition to the established Risk Management Framework, CCEA introduced a Gold/Silver/Bronze Governance Structure to ensure that emerging and significant risks were identified and mitigations put in place in a timely manner. The establishment of this structure ensured that all internal managers were aware of and inputted to decision making processes on a daily basis and the documentation of these actions and risks provided an effective platform by which to manage the widespread disruption caused by COVID-19.

CCEA's Corporate Risk Register details eight high-level risks, which are related to the achievement of CCEA's key objectives and which have been outlined in the Risk and Control Framework section. As highlighted, CCEA introduced a seventh corporate Risk specifically relating to COVID-19 in late 2020 and an eighth corporate risk relating to the appointment of a Chair, Council Members and a Chief Executive. All Risk Registers within CCEA follow a common format for consistency purposes and within this format remedial actions are identified that mitigate the identified risk. The timescales and progress around these remedial actions is regularly reviewed within the CCEA Risk Management framework.

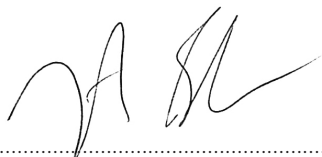
Review of effectiveness

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 2020–21;
- 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 2020–21.

This Governance Statement was formally reviewed and recommended by CCEA's Audit and Risk Assurance Committee on 18 March 2021 and 20 April 2021.



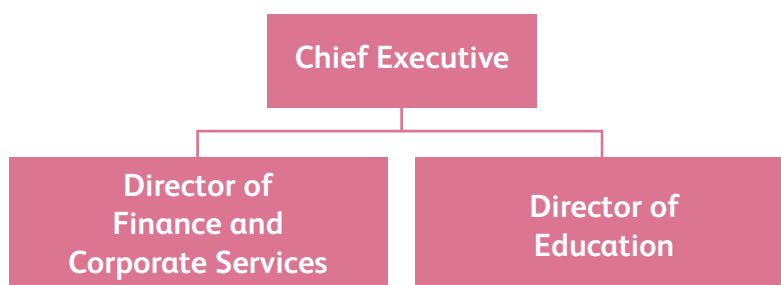
Signed: Date: 24th June 2021

Margaret Farragher, Interim 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

CCEA's current Chairperson was appointed by the Education Minister on the 19 February 2021. The previous Chairperson was appointed on 1 February 2013, reappointed on 1 February 2017, and completed his second tenure on the 31 January 2021.

The Chief Executive was appointed on 1 December 2014 and formally resigned with effect from 30 April 2021. The Interim Chief Executive was appointed on a fixed term contract on the 21 April 2021.

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 one to three months.

Chairperson, Chief Executive and Director Remuneration

The Chairperson's contractual remuneration is determined by the Department of Education and is paid monthly in arrears. No pension contributions are made. Any proposed increase to the rate requires DE and DoF approval.

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. 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. Department of Education 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.

	Single total figure of remuneration					
	Salary £000		Pension benefits ** (to nearest £1000)		Total (£000)	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Justin Edwards Chief Executive	115-120	105-110	42,000	31,000	155-160	135-140
Leah Scott Director of Finance and Corporate Services	70-75	70-75	23,000	19,000	90-95	85-90
Margaret Farragher Director of Education	75-80	75-80	27,000	26,000	105-110	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 2020-21 year, the Chairperson, Trevor Carson, received a remuneration of £10,833. In addition, £527 was paid in respect of employer's National Insurance Contributions until his resignation on 31 January 2021. Tommy O'Reilly was appointed Chairperson on 19 February 2021 and received a remuneration of £1,408 during the 2020-21 year. In addition, £93 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.

	2020-2021	2019-2020
Band of Highest-Paid Director's Total Remuneration	£110,000–£115,000	£105,000–£110,000
Median Total Remuneration*	£31,346	£28,785
Ratio	3.5	3.7
Staff Remuneration Range	£15,000–£115,000	£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.

The banded remuneration of the highest-paid director in CCEA in the financial year 2020–21 was £110,000–£115,000 (2019–20, £105,000 - £110,000). This was 3.5 times (2019–20, 3.7) the median remuneration of the workforce, which was £31,346 (2019–20, £28,785). This decrease in the ratio was due to the median remuneration salary increasing by almost 9%, but the highest-paid director's salary only increasing by 4.76%. No employees received remuneration in excess of the highest-paid director in 2020–21 and 2019–20.

Remuneration ranged from £18,000 to £111,000 in 2020–2021 (2019–20, £17,000 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 31/03/21	Real increase/ (decrease) in accrued lump sum in the year to 31/03/21	Total accrued pension at 31/03/21	Total accrued lump sum at 31/03/21	CETV at 31/03/21	CETV at 31/03/20	Real increase/ (decrease) in CETV
	£000	£000	£000	£000	£000	£000	£000
Justin Edwards Chief Executive	2.5-5	0-2.5	25-30	5-10	326	288	38
Leah Scott Director of Finance and Corporate Services	0-2.5	(0-2.5)	20-25	15-20	265	243	15
Margaret Farragher Director of Education	0-2.5	–	5-10	–	61	41	13

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

39 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 2020–21 are as follows:

Band	Actual Annual Pensionable Earnings (£)	Contribution Rates
1	Up to £28,168.99	7.4%
2	£28,169 to £37,918.99	8.6%
3	£37,919 to £44,960.99	9.6%
4	£44,961 to £59,587.99	10.2%
5	£59,588 to £81,254.99	11.3%
6	£81,255 and above	11.7%

In 2020–21, the employer’s contribution rate was 25.1%, (25.1% in 2019–20).

Contributions for the year:	2020–2021	2019–2020
	£	£
Employer’s	495,516	469,155
Employees’	201,638	190,751
Total	697,154	659,906

Northern Ireland Local Government Officers’ Superannuation Committee Scheme

CCEA participates in the Northern Ireland Local Government Officers’ Superannuation Committee Scheme (the NILGOSC scheme) for 265 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	£8.0399 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:

Band	Pensionable pay (£)	Contribution rates	50/50 Rate
1	£0 to £15,000	5.5%	2.75%
2	£15,001 to £22,900	5.8%	2.90%
3	£22,901 to £38,300	6.5%	3.25%
4	£38,301 to £46,400	6.8%	3.40%
5	£46,401 to £91,900	8.5%	4.25%
6	More than £91,900	10.5%	5.25%

In 2020–21, the employer’s contribution rate was 19.5% (20% in 2019–20 plus a fixed deficit recovery contribution of £144,600).

Contributions for the year:	2020–2021	2019–2020
	£	£
Employer’s	1,649,082	1,622,420
Employees’	574,087	541,958
Total	<u>2,223,169</u>	<u>2,164,378</u>

National Employment Savings Trust

CCEA participates in the National Employment Savings Trust (NEST) for 260 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 2020–21 the employee contribution rate was 5 % (5% in 2019–20) of pensionable pay, and the employer contribution rate was 3% (3% in 2019–20).

Contributions for the year:

	2020–2021	2019–2020
	£	£
Employer’s	9,056	25,627
Employees’	15,101	34,144
Total	<u>24,157</u>	<u>59,771</u>

Staff Report

Staff Costs (Audited)

Staff costs comprise:

	Permanent staff/FTC* 2020–21	Temporary staff 2020–21	Total 2020–21	Total 2019–20
	£000	£000	£000	£000
Wages and salaries	11,087	206	11,293	10,727
Social Security costs	1,165	17	1,182	1,100
Pension costs	3,562	9	3,571	3,303
Total	15,814	232	16,046	15,130

* 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 2020–21	Total 2019–20
Directly Employed	314	3	317	335
Total	314	3	317	335

*Fixed term contract

Employee Sickness Absence

Average annual sickness absence for the reporting year from 1 April 2020 to 31 March 2021 decreased to 8.6 days in comparison to 12.0 days in 2019–20. Short-term absence decreased by 185% from 1,671 days in 2019–20 to 585 days in 2020–21.

Overall absence decreased by 43% from 3830 days in 2019–20 to 2,686 days in 2020–21.

Off-Payroll Payments

CCEA made no off-payroll payments during the 2020–21 financial year.

Staff Composition

As at 31 March 2021, the Executive Team was made up of one male Chief Executive and two female Directors.

Of the remaining 320 employees, 176 are female while 144 are male. The number of staff at each grade is shown below:

Grade	No. of Staff
Clerical Officer	48
Senior Clerical Officer	10
Executive Officer	53
Senior Executive Officer	48
Higher Executive Officer	52
Senior Administrative Officer	22
Senior Professional Grade	60
Programme Manager	17
Principal Officer	2
Business Manager	8
Director	2
Chief Executive	1

Consultancy Costs

CCEA incurred consultancy costs of £13,327 in the financial year 2020–21, £nil 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.

CCEA is an equal opportunities employer

It is CCEA's policy to secure fair and equal consideration of applications from persons seeking employment and to secure fair and equal treatment to staff already employed within CCEA.

It has been and will continue to be the policy of CCEA that all eligible persons shall have equal opportunities for employment and advancement on the basis of merit. This right is protected in many instances by legislation. This code should be read in conjunction with Section 75 of the NI Act 1998. CCEA are taking forward their statutory duty to remain fully committed to promoting equality, diversity and good relations in all aspects of its work and to uphold the principle of selection or merit on the basis of fair and open competition.

As an Equal Opportunity Employer, CCEA will endeavour to reach the widest possible labour market. Advertisements, internal or external, will not discriminate in selection for recruitment, promotion, training or transfer. Nothing will be stated that might be interpreted as reflecting any form of discrimination. Advertisements will not be confined unjustifiably to areas or publications, which would exclude or disproportionately reduce the number of applications of a particular group. Reasonable adjustments will be made to the recruitment and selection process for persons with a disability.

Eligibility criteria for selection will be related to job requirements, will be non-discriminatory and will be stated in advertisements for all job vacancies. Any tests used in recruitment, training or promotion will be examined to ensure that they are related to job requirements and are non-discriminatory.

Selection panel decisions and reasons for such decisions will be recorded at each stage of the selection process.

As training and information plays a major part in the promotion of equal opportunities, persons engaged in recruitment and promotion will undergo training that will include guidance on the avoidance of unlawful discrimination.

CCEA completes the Public Authority Statutory Equality and Good Relations Duties Annual Progress Report to the Equality Commission. This can be viewed on our website at: <https://ccea.org.uk/about/policies/equality/annual-progress-reports>

This report presents CCEA's progress in fulfilling its statutory equality and good relations duties and implementing Equality Scheme Commitments and Disability Action Plans.

Staff Engagement – Investors in People

CCEA has been working with Investors in People since 2002 and have embarked and engaged in this journey of improvement.

CCEA was successfully re-accredited at Silver-level status in February 2019. A significant change to this standard was the introduction of an online assessment which gave staff the opportunity to have their voices heard and to provide first-hand feedback from across the organisation. The survey also produces quantitative data split by each indicator therefore making it easier to find strengths and areas of focus.

In order to capture or compare data from the 2019 survey, the same online survey was deployed in May 2020.

Summary of Results

A total of 71% of staff completed the survey which is an increase of 5% from 2019. This should be considered as a positive endorsement from staff to our continued commitment to them, especially in the challenging aspect of remote working due to the COVID-19 pandemic.

The Investors in People Benchmark depicts an increase of 30 points (from 630 in 2019 to 660 in 2020).

Benchmarks and Comparators

Average score comparators with 2019 survey results show increases across all nine indicators in 2020.

We will continue our continuous improvement journey with the IiP survey being deployed in May 2021 with full assessment in 2022.

Reporting of compensation and exit packages for all staff 2020–21 (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)	0 (6)	0 (6)
Total resource cost	0(0)	0(0)	0(6)

*Figures in brackets refer to 2019–20

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 2020–21 financial year.

Losses and Special Payments

The total value of CCEA's losses and special payments did not total more than £1,000 for 2020–21 financial year.

Gifts

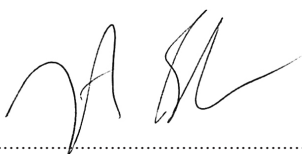
CCEA adheres to the limits and rules laid out in its Management Statement approved by the Department and the guidance in Managing Public Money Northern Ireland (MPMNI). There were no gifts made or accepted during the 2020–21 financial year that exceeded these limits. CCEA has a policy on Offers and the 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 2020–21 was significantly lower than previous years. As highlighted under the Summary Financial Results 2020–21 section, COVID-19 created significant disruption to virtually all examination series in 2020–21 and resulted in reduced income. The reduced income was mitigated primarily by the reduction in CCEA's operating expenditure.



Signed: Date: 24th June 2021

Margaret Farragher, Interim 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 (CCEA) for the year ended 31 March 2021 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. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

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 2021 and of CCEA's net expenditure for the year then ended; and
- have been properly prepared in accordance with 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 for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law 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 2019, 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

In auditing the financial statements, I have concluded that CCEA's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on CCEA's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for CCEA is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Council and the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

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

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 I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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, based on the work undertaken in the course of the audit:

- 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.

Matters on which I report by exception

In the light of the knowledge and understanding of CCEA and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Council and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Council and the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing CCEA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by CCEA will not continue to be provided in the future.

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 reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. 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.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to CCEA through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included Schedule 3 of the Education (Northern Ireland) Order 1998.
- making enquires of management and those charged with governance on CCEA's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of CCEA's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate.
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and

- investigating significant or unusual transactions made outside of the normal course of business.

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.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
BELFAST
BT8 6RB

1 July 2021

03 FINANCE STATEMENTS AND NOTES



Statement of Comprehensive Net Expenditure for the year ended 31 March 2021

	Note	2020–2021 £	2019–2020 £
Revenue from contracts with customers	3	(390,141)	(204,722)
Other operating income	3	(2,437,736)	(9,900,221)
Total operating income		(2,827,877)	(10,104,943)
Expenditure			
Staff costs	4	16,046,642	15,130,034
Other operating expenditure	6	7,382,676	15,322,897
Depreciation	7	373,063	367,249
Amortisation	8	2,066	3,835
Total operating expenditure		23,804,447	30,824,015
Net operating expenditure		20,976,570	20,719,072
Finance expense	9	415,000	251,000
NET EXPENDITURE FOR THE YEAR	18	21,391,570	20,970,072

Statement of Other Comprehensive Net Expenditure

	Note	2020–2021 £	2019–2020 £
NET EXPENDITURE FOR THE YEAR (transferred to general reserve)		21,391,570	20,970,072
Net gain on revaluation of property, plant and equipment (in revaluation reserve)	7 & 17	(19,907)	(2,378)
Net gain on revaluation of intangibles (in revaluation reserve)	8 & 17	46	(21)
Actuarial loss/(gain) in respect of pension liability	18	8,960,000	6,419,000
COMPREHENSIVE NET EXPENDITURE FOR THE YEAR		30,331,709	27,386,673

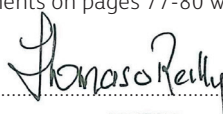
All amounts above relate to continuing activities.

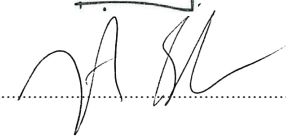
The notes on pages 81-100 form part of these financial statements.

Statement of Financial Position at 31 March 2021

	Note	2020–2021 £	2019–2020 £
Non-current assets			
Property, plant and equipment	7	746,786	1,002,269
Intangible assets	8	22,706	6
Total non-current assets		769,492	1,002,275
Current assets			
Inventories	10	4,623	5,100
Trade and other receivables	11	2,491,867	2,609,248
Cash and cash equivalents	12	1,779,466	2,119,447
Total current assets		4,275,956	4,733,795
Total assets		5,045,448	5,736,070
Current liabilities			
Trade and other payables	13	(3,541,414)	(3,045,584)
Total current liabilities		(3,541,414)	(3,045,584)
Total assets less current liabilities		1,504,034	2,690,486
Non-current liabilities			
Provisions	14	(718,000)	(637,000)
Pension liabilities	5.1c	(28,924,146)	(18,235,228)
Total non-current liabilities		(29,642,146)	(18,872,228)
Total assets less total liabilities		(28,138,112)	(16,181,742)
Taxpayers' equity and other reserves			
Revaluation reserve	17	(15,519)	(35,383)
General reserve	18	(28,122,593)	(16,146,359)
Total equity		(28,138,112)	(16,181,742)

The financial statements on pages 77-80 were approved by the Council on 24 June 2021 and were signed on its behalf by:

Tommy O'Reilly  Date 24th June 2021
Chairperson

Margaret Farragher  Date 24th June 2021
Interim Chief Executive

The notes on pages 81-100 form part of these financial statements.

Statement of Cash Flows

for the year ended 31 March 2021

		2020–2021	2019–2020
	Note	£	£
Cash flows from operating activities			
Net expenditure after interest		(21,391,570)	(20,970,072)
Adjusted for:			
Depreciation	7	373,063	367,249
Amortisation	8	2,066	3,835
Bad debt provision	11	169	(627)
Bad debts written off		7	2
IAS 19 pension costs*	5.1d	1,734,918	2,694,228
Decrease/(increase) in inventories	10	476	2,100
(Increase)/decrease in trade and other receivables	11	117,204	(516,523)
Increase/(decrease) in trade and other payables	13	495,834	534,735
(Decrease)/increase in provisions	14	75,000	(1,419,000)
Net cash outflow from operating activities		<u>(18,592,833)</u>	<u>(19,304,073)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(97,672)	(205,467)
Purchase of intangible assets	8	(24,812)	-
Net outflow from investing activities		<u>(122,484)</u>	<u>(205,467)</u>
Cash flows from financing activities			
Recurrent grants received	16	18,313,771	20,149,918
Capital grants received	16	61,565	227,179
Net inflow from financing activities		<u>18,375,336</u>	<u>20,377,097</u>
Net increase in cash and cash equivalents in the year		(339,981)	867,557
Cash and cash equivalents at 1 April 2020	12	2,119,447	1,251,890
Cash and cash equivalents at 31 March 2021	12	<u>1,779,466</u>	<u>2,119,447</u>

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

The notes on pages 81-100 form part of these financial statements.

Statement of Changes in Taxpayers' Equity

Year ended 31 March 2021

	Note(s)	General Reserve £	Revaluation Reserve £	Total Taxpayers' equity £
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	(20,952,507)	2,398	(20,954,905)
Auditors remuneration		17,565	-	17,565
Actuarial loss in respect of pension liability	18	(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)
Changes in taxpayers' equity 2020–21				
Comprehensive net expenditure for the year	18	(21,372,323)	19,864	(21,392,187)
Auditor's remuneration		(19,247)	-	(19,247)
Actuarial gain in respect of pension liability	5	(8,960,000)	-	(8,960,000)
Recurrent grant-in-aid from the Department of Education	18	18,313,771	-	18,313,771
Capital grant-in-aid from the Department of Education	18	61,565	-	61,565
Balance at 31 March 2021		(28,122,593)	(15,519)	(28,138,112)

The notes on pages 81-100 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 March 2021

1 STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the 2020–21 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. CCEA has received its resource allocation for 2021–22. The allocation represents a slight increase compared to the 2020-21 starting position. CCEA has also bid for funding for 2021–22 to directly address COVID-19 linked issues. In addition, CCEA is working closely with DE in relation to a range of financial scenarios in 2021–24. We do not anticipate any significant changes to future levels of 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 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.

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.

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 2022. Management consider that this is unlikely to have a significant impact on the accounts in the period of initial application.

1.19 Contingency Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, CCEA discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

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 2021 is analysed as follows:

	Chief Executive	Education	Finance & Corporate Services	Total
	£(000s)	£(000s)	£(000s)	£(000s)
Expenditure	2,648	12,090	9,482	24,220
Income	(755)	(1,683)	(390)	(2,828)
Net expenditure after interest	1,893	10,407	9,092	21,392

3 OTHER OPERATING INCOME

	2020–2021	2019–2020
	£	£
Revenue from contracts with customers	390,141	204,722
Other operating income		
Examination fees	1,653,856	9,120,660
Other activities	783,880	779,561
Total operating income (shown net of VAT)	2,827,877	10,104,943

4 STAFF COSTS

Staff Costs comprise:

	Permanent staff/FTC*	Temporary staff	Total	Total
	2020–2021	2020–2021	2020–2021	2019–2020
	£	£	£	£
Wages and salaries	11,087,530	206,453	11,293,983	10,727,229
Social Security costs	1,165,088	16,618	1,181,706	1,099,403
Pension costs	3,561,897	9,056	3,570,953	3,303,402
Total	15,814,515	232,127	16,046,642	15,130,034

* 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 £28,168.99	7.4%
2	£28,169 to £37,918.99	8.6%
3	£37,919 to £44,960.99	9.6%
4	£44,961 to £59,587.99	10.2%
5	£59,588 to £81,254.99	11.3%
6	£81,255 and above	11.7%

In 2020–21, the employer's contribution rate was 25.1%, (25.1% in 2019-20)

Contributions for the year:	2020–2021 £	2019–2020 £
Employer's	495,516	469,155
Employees'	201,638	190,751
Total	697,154	659,906

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 265 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	£8.0399 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 2019–20 are as follows:

Band	Pensionable pay (£)	Contribution rates	50/50 Rate
1	£0 to £15,000	5.5%	2.75%
2	£15,001 to £22,900	5.8%	2.90%
3	£22,901 to £38,300	6.5%	3.25%
4	£38,301 to £46,400	6.8%	3.40%
5	£46,401 to £91,900	8.5%	4.25%
6	More than £91,900	10.5%	5.25%

In 2020–21, the employer's contribution rate was 19.5% (20% in 2019–20) plus a fixed deficit recovery contribution of £144,600.

Contributions for the year:	2020–2021	2019–2020
	£	£
Employer's	1,649,082	1,622,420
Employees'	574,087	541,958
Total	<u>2,223,169</u>	<u>2,164,378</u>

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

	2020–2021	2019–2020
	£(000s)	£(000s)
Present value of funded liabilities	(94,164)	(70,998)
Fair value of plan assets	65,240	52,763
Net underfunding in funded plans	(28,924)	(18,235)
Present value of unfunded obligations (Note 14)	(643)	(637)
Net liability – total non-current liability	(29,567)	(18,872)
Amounts in the statement of financial position		
Liabilities	(29,567)	(18,872)
Asset	-	-
Net liability	(29,567)	(18,872)

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

	2020–2021	2019–2020
	£(000s)	£(000s)
Opening defined benefit obligation	71,635	71,785
Current service cost	3,014	3,036
Past service cost	-	32
Provision for McCloud/Sargeant Liability	-	1,206
Interest cost	1,638	1,814
Contributions by members	574	542
Actuarial gains	19,398	(5,354)
Estimated unfunded benefits paid	(45)	(44)
Estimated benefits paid	(1,407)	(1,382)
Closing defined benefit obligation	94,807	71,635

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

	2020–2021	2019–2020
	£(000s)	£(000s)
Opening fair value of employer assets	52,763	62,026
Expected return on assets	1,223	1,563
Contributions by members	574	542
Contributions by employer	1,649	1,787
Contributions in respect of unfunded benefits	45	44
Actuarial gains	10,438	(11,773)
Unfunded benefits paid	(45)	(44)
Benefits paid	(1,407)	(1,382)
In-year pension adjustment	-	-
Closing fair value of plan assets	65,240	52,763

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

	2020–2021	2020–2021	2020–2021	2019–2020
	Quoted	Unquoted	Total	Total
Equities	46.2%	0.1%	46.3%	42.6%
Bonds	35.7%	0.0%	35.7%	38.7%
Properties	0.0%	8.9%	8.9%	10.0%
Cash	5.3%	0.0%	5.3%	4.7%
Other	0.7%	3.1%	3.8%	4.0%

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

	2020–2021	2019–2020
Discount rate	2.1%	2.3%
Future salary increases	4.2%	3.4%
Future pension increases	2.7%	1.9%
Pension accounts revaluation rate	2.7%	1.9%
CPI Inflation	2.7%	1.9%

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

	2020–2021	2019–2020	2018–2019	2017–2018	2016–2017
	£(000s)	£(000s)	£(000s)	£(000s)	£(000s)
Fair value of employer assets	65,240	52,763	62,026	56,091	52,324
Present value of defined benefit obligation	(94,164)	(71,635)	(71,785)	(67,217)	(63,254)
Deficit	(28,924)	(18,872)	(9,759)	(11,126)	(10,930)
Experience adjustments on plan assets	10,438	(11,773)	2,591	1,402	7,477
Experience adjustments on plan liabilities	(19,398)	5,354	(91)	(256)	689
Actuarial gains/(losses) on employer assets	10,438	(11,773)	2,591	1,402	7,477
Actuarial (losses)/gains on obligation	(19,398)	5,354	(91)	(255)	(12,910)
Actuarial gains/(losses) recognised in statement of changes in taxpayers' equity	(8,960)	(6,419)	2,500	1,147	(5,433)

Sensitivity Analysis:

The approximate impact of changing the key assumptions on the present value of the funded defined obligation as at 31 March 2021 and the projected service cost for the year ending 31 March 2022 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)	92.092	96.236
% change in present value of total obligation	-2.2%	2.2%
Projected service cost (£M's)	4.400	4.733
Approximate % change in project service cost	-3.6%	3.7%

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)	94.635	70.683
% change in present value of total obligation	0.5%	-0.5%
Projected service cost (£M's)	4.564	4.564
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)	95.765	92.563
% change in present value of total obligation	1.7%	-1.7%
Projected service cost (£M's)	4.733	4.400
Approximate % change in project service cost	3.7%	-3.7%

Post retirement mortality assumption

Adjustment to mortality age rating assumption*	-1 year	+1 Year
Present value of total obligation (£M's)	97.554	90.774
% change in present value of total obligation	3.6%	-3.6%
Projected service cost (£M's)	4.751	4.377
Approximate % change in project service cost	4.1%	-4.1%

* 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;

	2020–2021	2019–2020
	£	£
Current service cost	3,014,000	3,036,000
Interest on obligation and Expected return on assets	415,000	251,000
Contributions by employer	(1,649,082)	(1,786,772)
Contributions in respect of unfunded benefits	(45,000)	(44,000)
Past Service cost	-	32,000
Loss	<u>1,734,918</u>	<u>1,488,228</u>

e) **National Employment Savings Trust**

CCEA participates in the National Employment Savings Trust (NEST) for 260 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 2020–21 the employee contribution rate was 5 % (5% in 2019–20) of pensionable pay, and the employer contribution rate was 3% (3% in 2019–20).

Contributions for the year:

	2020–2021	2019–2020
	£	£
Employer's	9,056	25,627
Employees'	15,101	34,144
	<u>24,157</u>	<u>59,771</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 £46,052. These annual costs will continue in line with pension payments and are index linked.

	2020–2021	2019–2020
	£	£
Provision for liabilities and charges	643,000	637,000

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

	2020–2021	2019–2020
	£	£
Examiner and teacher costs	1,757,218	7,234,970
Premises and equipment	2,281,611	2,579,459
Supplies and services	2,198,492	2,879,925
Substitute teacher costs	390,015	1,134,438
Printing costs	621,257	725,761
Distribution costs	98,989	617,085
Auditors remuneration	19,247	17,565
Transport and travel costs	3,605	119,179
Council fees and expenses	12,242	14,515
	<u>7,382,676</u>	<u>15,322,897</u>

CCEA's external auditor is the Northern Ireland Audit Office (NIAO). The cost of audit work performed by the NIAO in 2020–2021 was £19,247 which included £17,997 for audit services and £1,250 for non-audit services in relation to the National Fraud Initiative 2020-2021. In 2019-2020 the cost of audit work was £17,565 for audit services only.

7 PROPERTY, PLANT AND EQUIPMENT 2020-21

	Computer Hardware	Computer Software	Office Furniture and Equipment	Plant and Machinery	Vehicles	Assets Under Construction	TOTAL
	£	£	£	£	£	£	£
COST OR VALUATION							
At 1 April 2020	2,117,874	223,258	1,691,289	30,429	25,594	39,793	4,128,237
Indexation	2,718	312	34,100	(155)	399	–	37,374
Additions	39,572	–	11,924	7,651	–	38,525	97,672
Disposals	–	–	–	–	–	–	–
At 31 March 2021	2,160,164	223,570	1,737,313	37,925	25,993	78,318	4,263,284

ACCUMULATED DEPRECIATION							
At 1 April 2020	1,662,461	170,058	1,258,146	14,402	20,901	–	3,125,968
Indexation	95	(11)	17,126	(103)	360	–	17,467
Charge for year	237,227	27,984	101,286	1,835	4,731	–	373,063
Depreciation eliminated on disposal	–	–	–	–	–	–	–
At 31 March 2021	1,899,783	198,031	1,376,558	16,134	25,992	–	3,516,498

NET BOOK VALUE							
At 31 March 2020	455,413	53,200	433,143	16,027	4,693	39,793	1,002,269
At 31 March 2021	260,381	25,540	360,754	21,791	1	78,318	746,786

Property, plant and equipment have been re-indexed at 31 March 2021 using the indices from the Office for National Statistics, and the overall gain of £19,907 (2020: gain of £2,378) after depreciation was transferred to the revaluation reserve. All tangible assets were owned by CCEA at 31 March 2021.

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.

8 INTANGIBLE ASSETS 2020–21

	Software Licences
	£
COST OR VALUATION	
At 1 April 2020	358,391
Indexation	(45)
Additions	24,812
Disposals	–
At 31 March 2021	383,158
ACCUMULATED AMORTISATION	
At 1 April 2020	358,385
Indexation	1
Charge for year	2,066
Depreciation eliminated on disposal	–
At 31 March 2021	360,452
NET BOOK VALUE	
At 31 March 2020	6
At 31 March 2021	22,706

Intangible fixed assets have been re-indexed at 31 March 2021 using the indices from the Office for National Statistics and the overall loss of £46 (2020: gain of £21) after depreciation was transferred to the revaluation reserve. All intangible assets were owned by CCEA at 31 March 2021.

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	–
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.

9 OTHER FINANCE EXPENSE		
	2020–2021	2019–2020
	£	£
NILGOSC interest on obligation and expected return on assets	415,000	251,000
	<u>415,000</u>	<u>251,000</u>

10 INVENTORIES		
	2020–2021	2019–2020
	£	£
Teaching aids	4,623	5,100
	<u>4,623</u>	<u>5,100</u>

11 TRADE AND OTHER RECEIVABLES		
	2020–2021	2019–2020
	£	£
Trade receivables (see note below)	992,237	171,888
Provision for bad debts	(458)	(627)
Other receivables	3,310	9,050
Prepayments and accrued income	1,496,778	2,428,937
	<u>2,491,867</u>	<u>2,609,248</u>

ANALYSIS OF TRADE RECEIVABLES		
	2020–2021	2019–2020
	£	£
Local Government	368,299	155,576
Central Government	1,271	417
Intra Government Balances	369,570	177,993
Bodies External to Government	622,667	15,895
	<u>992,237</u>	<u>171,888</u>

12 CASH AND CASH EQUIVALENTS		
	2020–2021	2019–2020
	£	£
Balance at 1 April	2,119,447	1,251,890
Net change in cash and cash equivalent balances	(339,981)	867,557
Balance at 31 March 2021	<u>1,779,466</u>	<u>2,119,447</u>
The Following balances at 31 March were held at commercial banks and cash in hand	2020–2021	2019–2020
	£	£
Cash and cash equivalents as in the statement of financial position	<u>1,779,466</u>	<u>2,119,447</u>

13 TRADE AND OTHER PAYABLES		
	2020–2021	2019–2020
	£	£
Amount falling due within one year:		
Trade payables (see analysis below)	387	32,559
Taxes and social security	287,840	314,687
Other payables	13,720	334,046
VAT	45,981	39,738
Accruals and deferred income	3,193,486	2,324,554
Total	3,541,414	3,045,584

ANALYSIS OF TRADE PAYABLES		
	2020–2021	2019–2020
	£	£
Bodies External to Government	387	32,559
Total	387	32,559

14 PROVISIONS			
	Unfunded pension liability provision	Settlement of holiday pay claims provision	Provisions total
	£	£	£
Balance at 1 April 2020	637,000	–	637,000
Provided in the year	6,000	75,000	81,000
Balance at 31 March 2021	643,000	75,000	718,000
Analysis of expected timing of discounted flows:			
Later than 1 year and not after 5 years	142,889	75,000	217,889
Later than 5 years and not after 10 years	178,611	–	178,611
Later than 10 years	321,500	–	321,500
Total	643,000	75,000	718,000

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.

Settlement of Holiday Pay Claims Provision

During the Court of Appeal decision on the PSNI holiday pay claim (PSNI v Agnew), it was agreed that the principle of using 'Normal Pay' for holiday pay purposes had been long established by case law and that there was an expectation that employers would take steps to address any unlawful deductions from wages.

Public sector organisations were advised to engage with their staff groups as soon as possible and agree a position in relation to the payment of Holiday Pay entitlements for current and future years. It was acknowledged that this may involve the use of interim or temporary agreements, pending the Supreme Court decision on the PSNI v Agnew case.

The Department of Finance (DoF) met with departmental representatives to stress the need to develop and implement a retrospective settlement to settle claims and potential claims from employees for a series of deductions back to 1998, prior to the Supreme Court hearing in June 2021.

The settlement of holiday pay claims provision represents the settlement calculated by CCEA using the guidance issued by the Department.

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	2020–2021	2019–2020
	£	£
Buildings		
Not later than one year	262,950	1,051,800
Later than one year and not later than five years	–	262,950
Later than five years	–	–
	<u>262,950</u>	<u>1,314,750</u>

16 DEPARTMENT OF EDUCATION GRANTS IN AID

	2020–2021	2019–2020
	£	£
Recurrent grants in aid	18,313,771	20,149,918
Capital grants in aid	61,565	227,179
	<u>18,375,336</u>	<u>20,377,097</u>

17 REVALUATION RESERVE

	2020–2021	2019–2020
	£	£
At 1 April 2020	(35,383)	(37,781)
Indexation	19,864	2,398
At 31 March 2021	<u>(15,519)</u>	<u>(35,383)</u>

18 GENERAL RESERVE

	2020–2021	2019–2020
	£	£
At 1 April 2020	(16,146,359)	(9,134,384)
Net expenditure for the year	(21,391,570)	(20,970,072)
Actuarial gain	(8,960,000)	(6,419,000)
In-year pension adjustment	–	–
Recurrent grants in aid (Note 16)	18,313,771	20,149,918
Capital grants in aid (Note 16)	61,565	227,179
At 31 March 2021	<u>(28,122,593)</u>	<u>(16,146,359)</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.

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 2020-21
Chair of Finance, Member of Remuneration, Education and Appeals Committees	Belfast Metropolitan College	Member of Board of Governors	£2,505 Examinations income
Member of Audit and Risk and Regulation Committees	South East Regional College	Member of Board of Governors	£1,413 Examinations Income
	Stranmillis College	Member of Board of Governors	£4,500 Consultation fee
Chair of Education Committee and Member of Finance, Appeals and Remuneration Committees	Belfast Metropolitan College	Board Member	£2,505 Examinations income
Member of Finance and Regulation Committees	Open University	Associate Lecturer	£4,842 Expenditure on course fees
Member of Finance, Appeals and Education Committees	Queens University Belfast	Member of Senate	£185 Expenditure on annual membership subscription
Member of Audit and Risk and Education Committees	Queens University Belfast	Employee	£185 Expenditure on annual membership subscription
Member of Audit and Risk, Regulation and Appeals Committees	St Patrick's Grammar School, Downpatrick	Member of Governing Body	£15,568 Examination Income

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

The Chief Executive during 2020-21, Justin Edwards, formally resigned with effect from 30 April 2021. Margaret Farragher was appointed as the Interim Chief Executive and Accounting Officer on the 21 April 2021.

Date of Authorisation for Issue

The Council's Accounts were approved on the 24 June 2021 by the Chairperson and Accounting Officer and authorised for issue on the 1 July 2021.

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