

CCEA ANNUAL REPORT 2021-2022



Northern Ireland Council
for the Curriculum,
Examinations and Assessment

**Annual Report and Accounts
for the Year Ended 31 March 2022**

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 1 July 2022

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01 PERFORMANCE REPORT



Interim Chief Executive's Foreword



CCEA puts Northern Ireland's students at the centre of everything we do, and we have continued this mission in 2021–22. As Interim CEO over the last twelve months, I witnessed this first-hand in the delivery of high-quality professional services and support despite the backdrop of an unpredictable pandemic.

Many of the challenges that the organisation experienced in 2020–21 remained as the 5-step alternative awarding process once again replaced examinations, alongside the delivery of assessment arrangements and adaptations to support the return of examinations in the 2021–22 academic year.

There is no doubt it was an exceptional period for CCEA as we remained focused on supporting the needs of students. We worked closely with schools and stakeholders to make sure students succeeded despite disruptions to classroom learning. It was an extensive collaborative effort across the education community.

This year brought to the forefront the dedication of Northern Ireland's teachers to their students, as they assessed and submitted over 230,000 grades in summer 2021. Their expertise and professionalism were essential to the 2021 alternative awarding process. On behalf of the organisation and students, I would like to take this opportunity to thank all teaching professionals for their immense contribution and commitment.

More than 58,000 students received their results in August 2021, supporting their progress to the next part of their journey be it further education or seeking employment. As restrictions eased last summer, while visiting some schools and colleges on results days to thank teachers and congratulate students, I was delighted to be able see first-hand how resilient and supportive schools have been.

The last 12 months also saw the return and successful delivery of the November and March examination series. In November/early December over 27,000 students sat GCSE English language, Mathematics and Science examinations – the largest ever November series. For this, resources were re-prioritised effectively to provide support to Question Paper Production (QPP) and to contract 62 percent more examiners than in a pre-Covid year. A further 20,075 students sat GCSE Science examinations at the end of February, with results issued on 14th April 2022'.

Throughout the year CCEA continued to provide schools, teachers and students with a wide range of resources to support them through the alternative awarding arrangements and to prepare for the return of exams in

summer 2022. This included information on optional assessment omissions and a reserve exam series. Also, as examiner judgement is at the heart of the awarding process and will be key this year in taking account of the disruption faced by learners, CCEA has rolled out a large-scale training programme for Examination Officers with the dedicated helpline available as we move towards the summer series.

Students, parents, teachers, schools and our communities want to be engaged in education and the work of CCEA. The last year has shown the value of actively listening to our stakeholders and we will continue this important work and engagement into next year. On behalf of the organisation, I extend my thanks to the education community, the teaching unions, the Northern Ireland Commissioner for Children and Young People (NICCY), Pure Mental NI, Secondary Students' Union of Northern Ireland (SSUNI), ParentKind and the other organisations that have worked with us throughout this difficult time for being generous with their time and support.

I am delighted to report that developments continued for curriculum support, with a diverse range of learning resources launched during the year. This included collaboration with a range of organisations on resources such as the Department of Education's Northern Ireland @100 project, An Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta (COGG) and Professional Development Service for Teachers (PDST) on the Mol Matta Irish Primary mathematics resource which has had over 250 deliverables and six million page views on the CCEA website. A particular highlight was our ongoing work with Department of Education, the Education Authority and a wider educational steering group for the Period Dignity Pilot scheme – a broad initiative which aims to break down barriers, taboos and stigmas. I look forward to this work progressing into the next year as CCEA supports this project with curriculum materials and an online Teacher Professional Learning Programme for all schools in Northern Ireland.

While we collectively address the impact of the disruption in our education settings in a constantly evolving environment because of the pandemic, it is critically important that we do not lose focus on the wider challenges facing education. Part of this conversation took place in January 2022 at CCEA's virtual symposium Taking Stock of the Curriculum and Staying Ahead. Bringing together over 160 attendees from across Northern Ireland's educational landscape, the symposium focused on our skills-based curriculum and the importance of connected learning and progression pathways. The symposium is helping shape CCEA's work to support delivery of the Northern Ireland Curriculum and inform the next stage of our Curriculum Monitoring Programme, much of which reflects educational priorities such as A Fair Start action plan.

Students are the teachers of the future and our work with initial teacher education (ITE) institutions, the Education Authority and the Department of Education is essential to ensure the curriculum is being understood and

applied appropriately in support of best practice for our learners. This will be an important focus for us.

This year has brought new and exciting engagement opportunities. We welcomed the establishment of CCEA's Digital Programme Board to ensure ongoing engagement from the education sector in our planned activities. We have been invited to join the NI Skills Council because of our engagement with the Department for Economy on their review of Digital Skills and we will be part of the newly formed Modern Languages Programme Board, established to advise on challenges facing Modern Languages in primary and post-primary education. We are also conscious of the pending reform agenda for education in Northern Ireland. CCEA awaits recommendations of the Independent Review of Education and sees this as an opportunity to review where we are right now and ask big questions about where we're heading.

Looking forward to 2022–23, the understanding that 'back to normal' might not mean 'back to the way we did it before' is important. Many of the changes made to our curriculum, assessment and examination processes have been successful and are now part of our everyday efforts to continually improve.

Part of this has been reflected in how we have invested in our people, by keeping their health and wellbeing at the forefront while remote working continued. I am proud of the efforts to maintain professional development opportunities for staff and the wellbeing programme being delivered through a dedicated Work Safe, Be Safe hub.

Also, this year has been an opportune time to update our Corporate Plan 2020–2025 given the unprecedented disruption to teaching and learning due to the global pandemic. This update reflects what we have learned over the last two years and how we can maximise this in the years ahead.

CCEA continues with developments across a range of subjects. Computer Adaptive Testing (CAT) has become a growing area of development as we future-proof how we support assessments. This transition to adaptive assessment has many benefits and challenges. We have invested in a pilot for CAT in the areas of Literacy and Numeracy at Key Stage 3, with further pilots planned in 2022–23 including for the Irish Medium sector.

In the wider education sector CCEA will continue to engage with and advise government departments on important areas of educational policy and regulation. More recently this has included next steps in programmes for the Transition of Young People into Careers (14–19) and A Fair Start, both influenced by the learning we have gained during the pandemic of what works and doesn't work. The work of CCEA Regulation will focus on maintaining GCSE and AS/A level standards in Northern Ireland (and their comparability with other jurisdictions) and progressing the Future of Vocational Qualifications project.

I remain struck by the incredible efforts of CCEA staff. Their contribution has been invaluable and their passion for education in a very challenging global environment is inspiring. My appreciation goes to the entire CCEA team for their hard work and determination over the last year and as we steer the organisation together through the challenges and opportunities into the next year.

Margaret Farragher

Interim Chief Executive
CCEA

Note in relation to the signing of the Annual Report and Accounts 2021-22

As recorded in note 23 (page 119 - Events after the reporting period date), the Interim Chief Executive during 2021-22, Margaret Farragher, formally resigned on 10 June 2022 which will take effect from 10 September 2022. The Director of Finance and Corporate Services, Leah Scott, has signed the Annual Reports as Temporary Acting Accounting Officer.

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 the 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 2021–22 we employed 327 staff.

CCEA provides services to learners in Northern Ireland and in doing so we work with a range of direct and indirect customers. We work closely with schools, further education colleges, and the teachers and lecturers who work in them.

We also work with and are accountable to the Department of Education and the Department for the Economy (DfE) 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

For the coming financial year CCEA's key challenges and risks are tied to the process of adjusting to a new normal after the disruption caused by the COVID-19 pandemic. This includes managing the disruption and operating in an ongoing financially pressured environment, while continuing to prioritise and support learning throughout our schools.

Operational, resource and reputational challenges and risks associated with the COVID-19 pandemic continue to be at the forefront of the work of CCEA. A range of measures have been put in place during the last year to mitigate these risks.

Supporting the alternative arrangements and a return to examinations

For the second year, the Summer examinations scheduled for May and June 2021 were cancelled due to the ongoing disruption and uncertainty of the global pandemic. This brought further operational risks and heightened public scrutiny of the organisation.

CCEA adapted, using learning from Summer 2020 to inform and shape our support for schools, colleges, teachers and students as, at the request of the Education Minister, we implemented the five-step process for the alternative awarding arrangements.

CCEA supported schools and colleges with a wide range of guidance and training to ensure a successful Summer 2021 series.

Over the coming months we will continue our work to deliver the first Summer exam series in three years and provide support to schools and students.

Challenging financial environment

The financial management environment remained challenging during 2021–22 due to the ongoing effects of COVID-19 on our core business. CCEA's functions were again significantly disrupted and additional support was required to implement revised awarding arrangements for a second year in a row. This brought further challenges including the need to be responsive and re-engineer business processes when required.

To mitigate this, CCEA continued its close working relationship with the Department of Education around budget management. This regular engagement and dialogue allowed CCEA to flag COVID-19 related pressures efficiently and highlight cost pressures, as well as areas where spend was no longer required. This meant that for a second year in a row, CCEA could offer a 75 percent discount on its normal examination entry fees for Summer 2021.

Work is ongoing to refine CCEA's anticipated financial requirements in 2022–23 as we implement the revised awarding processes for Summer 2022. It is likely that CCEA will continue to experience financial disruption well beyond the 2022–23 financial year, as the impact of the pandemic on public spending is further realised.

Divergence in policy across jurisdictions

Regulatory divergence across the three jurisdictions (England, Wales and Northern Ireland) in both general and vocational qualifications continues to pose risks for Northern Ireland. CCEA Regulation monitors these risks to ensure that these are mitigated and remain manageable.

During the year CCEA Regulation managed a number of risks as follows:

- The vocational reforms in England have potential to destabilise the market in Northern Ireland. CCEA Regulation has taken steps to ensure the supply of vocational qualifications to Northern Ireland is maintained in the short to medium term by monitoring the numbers of qualifications submitted for accreditation and seeking extensions for qualifications with approaching end dates.

- CCEA Regulation supported the Department for the Economy (DfE) in its Future of Vocational Qualifications in Northern Ireland project, which is considering the long-term supply of vocational qualifications in Northern Ireland. CCEA Regulation conducted research and provided reports for DfE to inform the project which aims to ensure continued training and development opportunities for Northern Ireland through skills and qualifications, and to meet the needs of learners and the economy.
- The divergence in GCSE and AS/A level policy across the jurisdictions has been managed through regular meetings with the regulators in the other jurisdictions to agree common approaches and ensure maintenance of standards where possible. Communication with higher education providers and university representative bodies across the UK and Ireland has ensured portability for qualifications taken by Northern Ireland learners.

Financial Report 2021–22

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 2022 shows net liabilities of £21.8m. This includes liabilities due in future years. All liabilities will be met by earned future income and by future grant-in-aid from DE, CCEA's sponsoring department.

CCEA has received its opening resource allocation for 2022-23 (subject to final budget approval). The opening allocation of £21.163m is the same as the opening allocation for 2021-22. CCEA was also allocated £1.492m of earmarked funding linked to the Minister's decision that public examinations would return for the 2021-22 academic year. In recognition of the disruption faced by students because of the COVID-19 pandemic, CCEA was charged with making amendments and adaptations to the assessments across all of CCEA's qualifications (including the Summer 2022 series). A further £237k has also been allocated in relation to other earmarked projects. In addition, CCEA is working closely with DE in relation to a range of financial scenarios in 2022–25. 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.

In the absence of an Executive to agree a Budget, the Department of Finance (DoF) issued Departments with contingency planning envelopes for the 2022-23 financial year. The Finance Minister has advised that it is a reasonable planning assumption for Departments to assume that the baseline contained within the Draft Budget 2022-25 will be maintained, i.e. £2,269.6m for the Department of Education and that it is also reasonable for the Department of Education to assume that specific elements of funding will be received due to Executive/UK Treasury commitments/assurance

Summary Financial Results 2021–22

Overall, 2021-22 was another challenging year for CCEA in relation to financial management as we reengineered our business processes to respond to the on-going COVID-19 disruption. For a second summer in a row, CCEA's core function to conduct, moderate and award qualifications, was significantly disrupted. CCEA was required to implement revised awarding arrangements for Summer 2021, the November 2021 exam series was enhanced, and the January 2022 series was cancelled. All of CCEA's budget streams were impacted by the disruption, altering CCEA's typical financial spend and income profiles.

In implementing the revised awarding arrangements, CCEA did not incur the same expenditure as in a typical year. Some of the associated savings allowed CCEA to offer a 75% discount for Summer 2021 entries. The remaining savings were released during the October 2021 and January 2022 monitoring rounds.

In order to mitigate the budgetary and financial impact of the disruption, and to help managing our financial resources, CCEA worked closely with the Department throughout the year. As a result of the continued disruption, CCEA's total operating expenditure was

£26.4m, representing an increase of £2.6m versus 2020-21 (£23.8m), and a decrease of £4.4m versus 2019-20 (£30.8m).

Income from activities was £4.3m representing an increase of £1.5m versus 2020-21 (£2.8m), and a decrease of £5.8m versus 2019-20 (£10.1m). As highlighted previously, following approval by the Department, a 75% discount on normal examination entry fees was provided for those who received a grade in Summer 2021. CCEA would also typically charge fees in relation to late and amended entries however, this was not relevant in 2021-22 due to the revised awarding arrangements, 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 £0.12m in 2020-21 to £0.10m in 2021-22.

From a budgeting perspective, against net DE funded revenue expenditure, CCEA was underspent by £79k (0.4%). Capital was underspent by £1k (0.9%). This is within the allocation letter 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 budget (excluding depreciation) by year-end'. As highlighted above a range of mitigations were enacted throughout the year, including the discount on fees for summer 2021. The fluid nature of the disruption and the processes involved in CCEA responding created a very challenging financial environment.

DE Funding Allocation	2022 £ (000s)	2021 £ (000s)	2020 £ (000s)
General Recurrent	17,747	19,288	19,865
Covid-19	1,691	1,480	–
Capital	100	160	356
Total DE Funding Allocation	19,538	20,928	20,221

CCEA has contained recurrent and capital expenditure within the resources made available in the 2021-22 financial year by DE.

UK Exit from the European Union

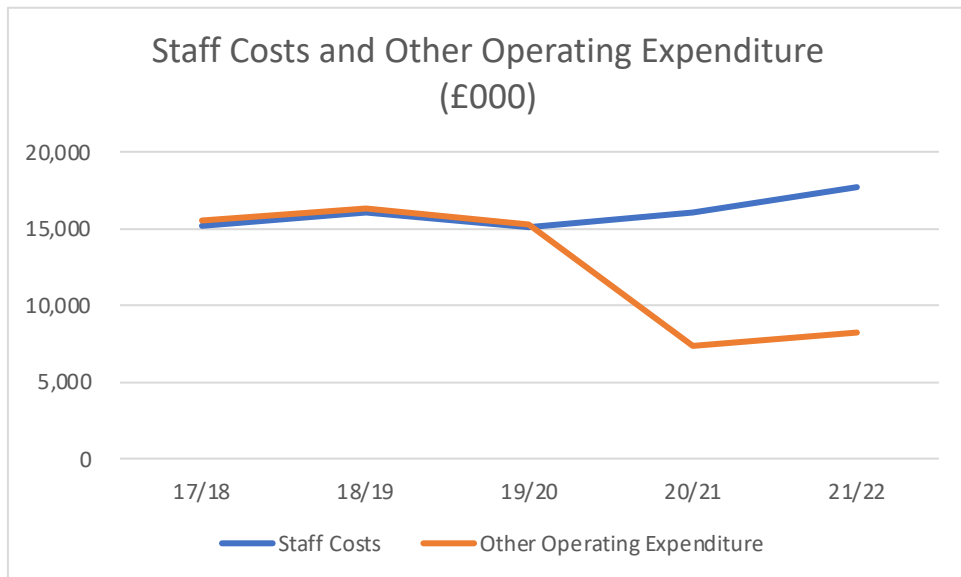
With respect to the EU exit, there was no impact on CCEA's departmental goals, strategic objectives and priority outcomes for 2021-22. No EU exit related funding was sought, and no expenditure was incurred. CCEA's Executive Team continued to monitor any potential risks associated with the UK's exit from the European Union. None were identified during 2021-2022. The impact of the EU exit was reported as a standing agenda item at CCEA's Audit and Risk Assurance Committee. Again, no issues were raised.

Long-term Expenditure Trends

The table and graphs below summarise CCEA's long term expenditure trends for staff costs, other operating expenditure, and capital. The total excludes depreciation, amortisation, and finance expense.

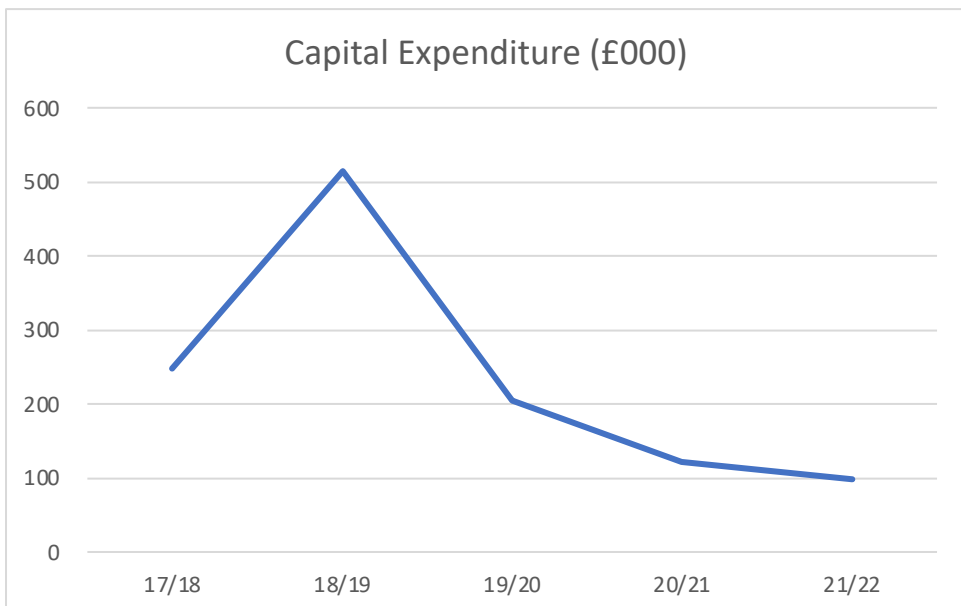
Summary

	17/18 £(000s)	18/19 £(000s)	19/20 £(000s)	20/21 £(000s)	21/22 £(000s)
Staff Costs	15,238	16,063	15,130	16,047	17,679
Other Operating Expenditure	15,566	16,303	15,323	7,383	8,421
Capital Expenditure	249	515	205	122	99
Total	31,053	32,881	30,658	23,552	26,019



In relation to staff costs, although the trend shows a general rise, and annual pay settlements generally push core staff costs up, total annual costs can fluctuate significantly due to variations in pension movements arising from actuarial valuations. In addition, whilst staffing levels within CCEA can fluctuate linked to our annual business and operational plans, we also engaged additional fixed term staff resources, in the last two years, as part our COVID-19 response.

In relation to other operating expenditure, the peak in 2018-19 was primarily linked to additional project/earmarked funding in that year. The significant decrease in 2020-21, which was broadly replicated in 2021-22, was linked to the disruption caused by COVID-19. For example, we did not incur the typical costs associated with the running of examinations such as marking, invigilation, moderation etc. As highlighted previously, these savings were passed on to schools via a discount on our standard examination entry charges.



In relation to capital expenditure, CCEA typically spends between £100k to £200k per annum on requirements such as infrastructure, servers, equipment etc. The peak in 2018-19 related to a number of cyclical IT infrastructure upgrades.

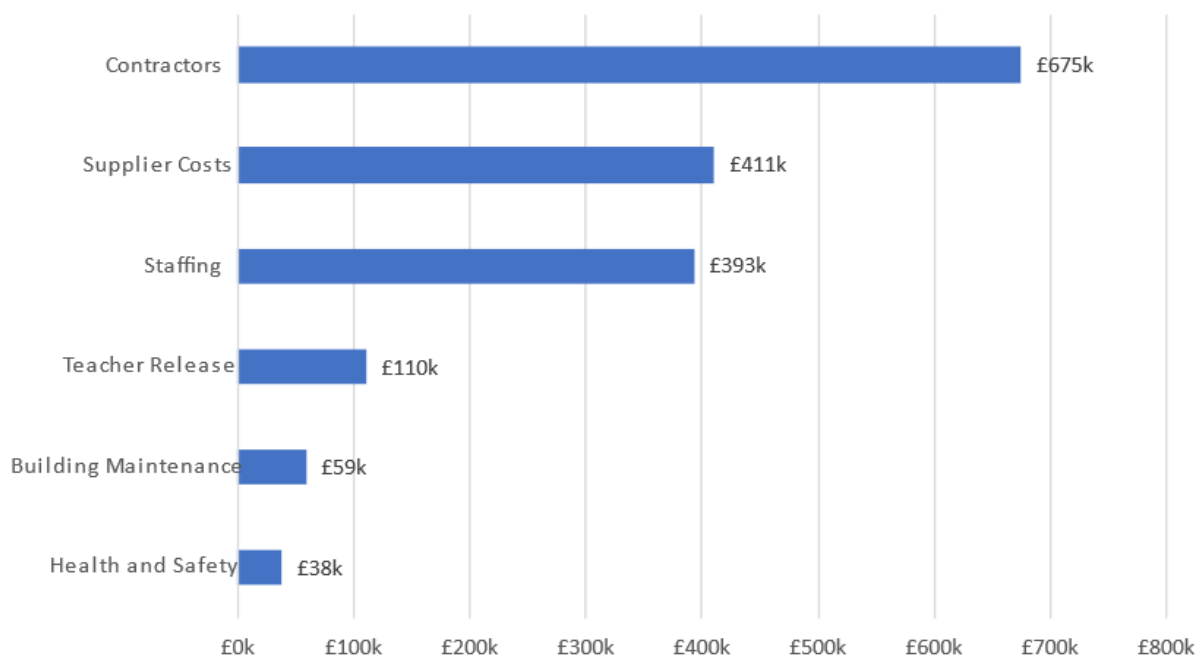
Longer Term

In July 2021, the Department of Education commissioned the initial 2022-2025 Recurrent Funding Information Gathering Exercise. CCEA submitted returns to DE in August 2021 with further refinements in January and February 2022. At that time, CCEA was predicting a funding gap of £13.5m over the 3-year period against a flat budget, of which £8.6m was/is classified as inescapable. The main inescapable estimates included the further impact of COVID-19 in 2022-23 on the Summer 2022 examination series, pay costs, inflation and contract costs, and depending on policy decisions, support for vocational qualifications.

In relation to capital, CCEA at the time identified a potential requirement of £14.3m over the 2022-26 period. The bulk of the potential need is linked to our estates strategy. The estates strategy is currently under review and CCEA may no longer require this magnitude of capital funding.

Both the recurrent and capital estimates are refined as part of the annual business planning process and budget planning cycle.

COVID-19 Related Expenditure in 2021-22



In total, CCEA spent £1.7m in relation to our COVID-19 response. The Department of Education allocated £2.04m earmarked funding, in-year, as part of the June 2021 monitoring round, based on estimates in October 2020. Funding totalling to £0.3m was returned to the Department as part of the October monitoring round as estimates were revised and the impact of COVID-19 became clearer. The bulk of the spend related to contractors, additional staffing, and supplier costs, all linked to revised awarding arrangements during 2021-22. As highlighted previously, the revised awarding arrangements were a direct result of COVID-19 disruption that required CCEA to completely reengineer its core business process as well as providing support to schools and learners. Health and safety spend, and buildings costs, were directly linked to supporting staff safety during the pandemic.

Other Disclosures

Charitable Donations

CCEA made no charitable donations from its own funds during 2021–22 (2020–2021; nil).

Independent Auditor

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

The cost of work performed during 2021–22 was as follows:

	£
Audit Services	18,436
Tax Services	-
Other Services	-
Total	<u>18,436</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, 94% of invoices were paid within 10 days of receipt (91% 2020–21). CCEA paid 98% of invoices within 30 days in 2021–22 (98% 2020–21). Full disclosure for 2021–22 of our performance both in terms of paying invoices within 30 days and 10 days can be found at <https://www.education-ni.gov.uk/publications/prompt-payment-performance>

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.

Data protection

CCEA has a designated Data Protection Officer and has established processes to ensure compliance with the GDPR and Data Protection Act 2018. During 2021-22, there were no lapses in CCEA's Protective Security arrangements, no significant data breaches/losses and no incidents requiring reporting to the Information Commissioners Office (ICO).

Complaints

CCEA takes all 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** we will acknowledge receipt of complaints within five working days. We aim to provide a full response as quickly as possible, but no later than 20 working days. CCEA monitors 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); and
- 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. There is also an online form. Both are available at www.ccea.org.uk

During the 2021–22 financial year, CCEA received 72 complaints. Of these, 98.6% were acknowledged within five working days (if not already answered in full) and 98.6% 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. During 2021–22, 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 policies and procedures;
- rectifying issues with our support materials and improving the guidance and resources available for schools/colleges and learners undertaking our specifications;
- rectifying technical issues or errors for our customers; and
- raising staff awareness of complaints handling and where to seek advice internally.

When a complaint is not upheld, we provide an explanation and set out the reasons. CCEA also signposts the complainant to the next steps within its own internal procedures and onwards to the Northern Ireland Public Services Ombudsman (NIPSO) should they remain dissatisfied.

CCEA monitors patterns and trends in complaints quarterly through the Executive Team and every six months at Management Review Meetings. During 2021–22 we continued to submit complaints information annually to our Regulator, CCEA Regulation, as all awarding organisations are required to do.

CCEA welcomes feedback on its complaints service. We monitor our complaints process on a quarterly basis through an independent survey that enables us to measure satisfaction and make improvements to the process.

Accounting Officer 2021–22

Margaret Farragher, Interim Chief Executive was appointed Accounting Officer of CCEA on 21 April 2021. Justin Edwards held the position of Accounting Officer until 20 April 2021.

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

Key Themes

Review of Performance in 2021–22

CCEA's mission is to:

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

This mission continued to be at the core of all CCEA work in 2021–22 as we navigated through the challenges and opportunities that the global pandemic presented.

A key focus of CCEA's work for 2021–22 was putting measures in place to support schools, colleges, teachers and students as COVID-19 continued to disrupt learning and teaching. This included the implementation of alternative awarding arrangements in the absence of Summer 2021 examinations, supporting a return to classroom-based learning and assessment arrangements and mitigations for the 2021–22 academic year, including adaptations for Summer 2022 exams.

Implementing the alternative awarding arrangements

In summer 2021, CCEA continued to progress the five-step process for the alternative awarding arrangements following the cancellation of exams for a second summer running. CCEA published guidance and support materials for students, parents, teachers, schools and colleges on how the alternative awarding arrangements would operate.

GCSE, AS and A level grades were arrived at using teacher professional assessment known as Centre Determined Grades (CDGs), with quality assurance. To support this our focus was on processing and supporting centres via quality assurance and sampling of CDGs, enabling a consistency in approach across all schools in Northern Ireland. This was backed by a broad support programme, which included:

- successful implementation of Summer 2021 alternative awarding arrangements for all qualifications, including training, quality assurance and awarding;
- delivery of training to 480 school leaders, over a four-week period, by the Chartered Institute of Educational Assessors;
- developing 60 new A level/AS level grade descriptions for AS and A level qualifications for use in Summer 2021;
- making 325 repurposed examination papers (across GCSE, AS and A level) available with enhanced written guidance to support schools in applying mark schemes consistently and accurately; and
- creating a dedicated Summer 2021 web area, containing a bank of relevant FAQs, informative Students' Area, and a Summer 2021 Support Package Area, containing all subject-specific guidance and pre-recorded webinars for CCEA's 72 GCE and GCSE qualifications.

Approximately 7,500 assessment samples for 2,468 students were scrutinised in support of the Summer 2021 CDG process, with 603 review and/or awarding meetings taking place. To support the Post Results service, CCEA contracted 934 examiners and successfully issued 59,708 GCE grades and 155,260 GCSE grades to centres and candidates.

The move to online results continued with 94 percent of centres signing up to receive online GCE results and 11,613 candidates accessing results online in the first 15 minutes of the system going live, including from countries as far as Singapore and Brazil.

Stakeholder engagement was vital, and a high level of collaboration took place across the education community to ensure students progressed onto the next stage of their educational journey.

Harnessing technology to support our work

CCEA continues to explore how technology can support administration of examinations, student engagement and an individualised approach to learning, underpinned by student wellbeing. Like many organisations, the COVID-19 pandemic has presented opportunities to digitise processes and provide more flexible working arrangements for staff and contractors in the conduct of all aspects of operations.

Our successes during the year included:

- deployment and support of additional technology to support staff working from home throughout the health restrictions, as well as keeping our data and network safe;
- improvements to the online marking system, with training in online marking delivered to 500 existing examiners and 100 examiners new to online marking;
- use of CCEA's eSubmission application to increase digitisation of assessments for 12 moderated units and contingency plans created for 28 units, in the event the 2022 visits do not go ahead; and
- accessibility improvements, including sign language added to videos for summer 2022, Recite Me added to CCEA's web player, and ongoing staff training.

Supporting the return to examinations

As the pandemic environment began to change, we continued our work with the Department of Education (DE) on what measures could be put in place to support students should exams return in summer 2022. At the end of May 2021, following the Minister's instructions, CCEA published the assessment arrangements reducing the number of exams and assessments for students in 2021–22 via optional unit omissions, assessment adaptations and provision of a reserve exam series.

Despite the challenges presented by the pandemic, through the support of schools, CCEA operated two GCSE examinations series, November 2021 and March 2022. For the late November/early December 2021 combined GCSE examination series, 26 timetabled examination units went ahead with 78,081 unit results reported to 27,181 students in the March series 2022. There was a 57 percent increase in entries for the November 2021 series, compared to pre-COVID entry figures. In the March series 2022, 12 science examinations were delivered, with results issued to students on 14 April 2022.

As we prepared for a return to a full suite of examinations in the 2021–22 academic year, we continued our provision of support. Highlights included:

- guidance and support materials on the unit omissions, assessment adaptations and contingency arrangements, including:
 - 89 subject specification addenda detailing the omissions and/or assessment adaptations for each qualification; and
 - 71 pre-recorded webinars for all CCEA GCSE and GCE subjects, launched on 1 September;
- guides and information videos to ensure students and parents and/or carers were fully aware of the options and arrangements for Summer 2022;
- monthly Principals' group webinar;

- a new online question paper production method, ensuring question papers continued to be produced on time and without error; and
- senior examiner training, focusing on assessment development, standardising, moderation and awarding – serving as a refresher for all senior examiners.

Throughout 2021–22 we have been guided by our principle of ensuring students are able to progress to the next stage of their journey. This work will continue into summer 2022 as we deliver the first full summer exam series since 2019.

Ensuring regulation and accreditation is consistent with other jurisdictions

CCEA Regulation is an independent function in CCEA, responsible for the accreditation and regulation of regulated qualifications offered in Northern Ireland.

As regulator, it ensures that qualifications submitted for accreditation meet agreed criteria and that all recognised awarding organisations are compliant with the General Conditions of Recognition (GCOR). There is close co-operation in regulatory activities between the four UK jurisdictions, in particular England and Wales which share the GCSE and AS/A level brand of qualifications. CCEA Regulation seeks to promote synergy where possible with the fellow regulators as by doing so there is consistency and fairness for learners and portability of qualifications is maintained.

The importance of this regulatory role continued in 2021–22, amid the COVID-19 response and further divergence. CCEA Regulation’s activities during the last year have included the following:

- *The implementation of an Alternative Awarding Framework on the cancellation of the Summer 2021 exams* – This framework reflected the Education Minister’s direction and was designed to enable the awarding organisation, in the absence of exams, to deliver outcomes enabling students to progress. An appeals process was also developed by the awarding organisation within the regulatory framework.
- *Developing the extended Vocational Contingency Regulatory Framework in common with Ofqual, for the assessment and awarding of vocational and technical qualifications (VTQs)* – This was supported in October 2021 by a stakeholder event aimed at providers, to ensure shared understanding of the arrangements for the assessment and awarding of VTQs.
- *Stakeholder engagement and close collaboration with schools, work-based learning providers, Further Education, Higher Education, awarding organisations, other regulators and government departments across the UK* – The aim was to share key information and resources to support student progression and improve public understanding, while reducing the assessment burden for students in summer 2022.
- Regulating and monitoring AO compliance with the GCOR and the Vocational and Technical Qualifications Contingency Regulatory Framework (VCRF) and consideration of appeals procedures, while considering the effect of pandemic restrictions.
- Recognising three new AOs to offer vocational qualifications to students and accrediting 342 vocational qualifications.
- Progression of the Apprenticeship Framework (AppsNI) and Traineeships to review and approve qualifications for AppsNI, including providing support and advice to DfE.
- Providing regulatory advice to DfE on contingencies for assessments and examinations and other specific projects, including a feasibility study on options for future vocational qualification provision, an evaluation of alternative arrangements for assessment and awarding of vocational qualifications for 2020–21, an evaluation of DfE Skills Intervention Programme and a review of Essential Skills ICT.
- Digital improvements were progressed with the support of CCEA ICT, including the development of an app for applications to the Examination Procedures Review Service

- (EPRS), alongside work to digitise the Northern Ireland entitlement framework qualifications accreditation number (NIEFQAN) process.
- *Working with other jurisdictions to support Awarding Organisations and ensure that qualifications taken by students in Northern Ireland were fair and consistent* – This included participating in a joint regulatory (CCEA Regulation, Ofqual and Qualification Wales) review and analysis of 88 AOs with the focus on financial stability and cybersecurity.
 - Contributing to the National Occupational Standard (NOS) Review Programme through the UK Standards and Frameworks meetings.

Promoting the health and wellbeing of CCEA staff

Throughout the pandemic CCEA has continued to ensure its most important resource, its people, have been able to work safely both in the CCEA buildings and at home. CCEA puts employees at the centre of all decisions to ensure a positive contribution to their physical and mental health and wellbeing.

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. Part of this was the Be Safe Work Safe campaign and online hub. This focused on practical measures staff could take to be safe themselves and ensure the safety of others should they attend CCEA buildings.

The CCEA HR Team took an integrated approach to health and wellbeing through a proactive, interactive and constructive employee wellbeing programme. This was aimed at nurturing employee engagement with regular promotion and encouragement to participate in online and virtual health and wellbeing activities. The programme consisted of webinars, yoga and Pilates sessions and mindfulness, sign language and Irish language classes.

Curriculum and assessment

During 2021–22, CCEA continued to develop wide-ranging curriculum support, resources and materials to enable the delivery of the Northern Ireland Curriculum for students of all ages and at all stages of their educational journey. Highlights of the year included:

- **Northern Ireland Centenary Project** – launch of resources for primary and post-primary schools and shared education to support understanding of the run-up to 1921, Partition and the creation of Northern Ireland.
- **Relationships and Sexuality Education (RSE) framework** – publishing resources for all key stages on teen parenting, consent and a range of other topics on the RSE hub.
- **Roll out of the DE Period Dignity scheme** to provide free period products to all schools in Northern Ireland – this was supported by additional resources and support webinars for teachers to address the toxic trio of shame, stigma and poverty for young women.
- **Irish-medium support and resources** included translation and editorial services to support the translation of curriculum resources and alternative assessment arrangements for CCEA and other Awarding Organisations to unlock a wider range of qualifications for post-primary schools. In addition, the first of two textbooks to support language development at Key Stage 4 were completed alongside research to develop a suite of new resources designed to support Irish-medium students' language recovery and restoration of confidence following COVID-19.

- **For Numeracy and Mathematics** two additional ‘How to’ posters for primary and post-primary and three chapters of Financial Capability in a Digital World, on Apps, Banking and Money, were published.
- Published a video showing how the curriculum is being delivered through Shared Education primary school partnership working.
- **Connected learning for transitions** included working closely with the Education Authority on the Improving Curriculum Delivery at Key Stage 3 through the Connected Learning initiative (Key Stage 3 project) and linking that with CCEA’s emotional health and wellbeing work. CCEA also progressed a practical guide to support action research for teachers and developed four Professional Learning Modules.
- **CCEA’s first Curriculum Symposium – Taking Stock of the Curriculum and Staying Ahead** took place in January 2022. Over 160 representatives from across Northern Ireland’s educational landscape attended to hear about Northern Ireland’s skills-based curriculum, the importance of connected learning and progression pathways as well as developments in other jurisdictions.

During 2021–22, we carried out further piloting of computer adaptive tests for Key Stage 3 Numeracy and Literacy, with pupils from 112 schools completing 15,010 numeracy tests and 13,792 literacy tests. The assessments provide a range of outcomes and reports, including standardised scores, percentiles, stanines and detailed individual diagnostic reports on pupils’ strengths and areas for development. This detailed data is intended to inform teaching and learning, school evaluation and the monitoring of progress over time. Further pilots are planned in 2022–23 including for the Irish Medium sector.

Building effective partnerships and collaboration

During 2021–22 CCEA embraced opportunities to establish strong collaborations and strategic partnerships to lead the continuing transformation of learning and teaching. This included:

- A joint project with An Chomhairle Um Oideachas Gaeltachta agus Gaelscolaíochta (COGG) in conjunction with Professional Development Service for Teachers (PDST), to publish **Mol Mata**, an online mathematics resource aimed at Irish-medium students at Key Stage 2. The project aimed to support both the north and south curricula in the teaching of mathematics.
- Developing the **Ready to Vote?** resource jointly with the Electoral Office for Northern Ireland. The resource introduces students to key concepts about who represents us, how elections work, why it is important to be on the Electoral Register and how to be an active citizen.
- Working with The Dairy Council for Northern Ireland, CCEA produced **Sustainable Farming** resources and videos, aiming to help students understand more about sustainable farming, while connecting it to the GCSE Agriculture and Land Use qualification.
- Collaborating with the Ulster-Scots Agency on their **Discover Ulster-Scots** website to include curriculum-based resources for students.

Driving improvement within the organisation

CCEA is a quality-focused organisation, committed to achieving and maintaining a range of quality standards in our work. To help improve efficiency and quality of how we operate and increase the quality of products and services being accredited, CCEA annually undergoes the rigorous process of implementing a range of internationally recognised quality standards.

During 2021–22, CCEA successfully maintained certification for five globally respected ISO standards:

ISO 9001 (Quality)

ISO 14001 (Environmental),

ISO 45001 (Occupational Health and Safety)

ISO 20001 (Information Technology – Service Management) and

ISO 27001 (Information Security Management).

CCEA remains one of a select few in Northern Ireland that are accredited for the National Cyber Security Centre (NCSC) Cyber Essentials Plus.

The five ISO certifications are testament to the dedication of CCEA staff to improving processes across CCEA's business and also its focus on pertinent areas such as environmental and occupational health and safety legislation and information security (including cyber security) and governance.

- ISO27001 (International best practice standards in Information Security)
- Cyber Essentials (NCSC Best practice guidelines)
- Cyber Essentials Plus (NCSC Best practice Cyber Security Implementations).

During the year we continued our customer focus with the processing of complaints, Freedom of Information (FOI) and Environmental Information Regulations (EIR) requests and Subject Access Requests (SARs). During 2021–22 we processed 72 complaints. Of these, 98.6% were acknowledged within five working days (if not already answered in full) and 98.6% of complaints received a full response within 20 working days.

We received and responded to 56 FOI and/or EIR requests. The number of SARs were 292, mainly relating to the provision of non-certified statements of results. The continued increase in this service under the Data Protection Act mitigated the suspension of CCEA's certified copy/replacement certificate service for a period due to the ongoing COVID-19 pandemic.

Developing our people

CCEA recognises that the foundation of achieving success is in our approach to supporting and developing our people. This is embedded throughout CCEA's People Strategy which acknowledges the importance of continuous learning. Learning and development for staff continued this year with a greater reliance on technology and virtual platforms. The shift from predominantly face-to-face training delivery to online learning ensured we created greater opportunity to upskill and develop our people. Key initiatives in the Annual Staff Development Programme included:

- FLEX – Focused Learning and Educational Excellence
- Senior Leadership Programme
- Education Development Programme
- Middle Manager Programme
- Continuous Improvement/Accredited Programmes
- Departmental Specific Training
- Accredited Coaching and Mentoring Programmes
- Wo/Man in Leadership Network

Looking Forward

Ensuring that our learners can progress this year

CCEA is committed to supporting schools, colleges, teachers and learners as we approach the first full Summer examination series in three years and the successful implementation of CCEA's assessment arrangements.

Resources will be directed to support:

- a reserve examination series for students (which will require an additional 68 question papers);
- continued engagement with centres and stakeholders to ensure clear understanding of the assessment arrangements in all CCEA qualifications; and
- adequate resourcing of all 2022 work, including recruitment of professional examiners and moderators.

CCEA will continue to engage with the Department of Education and other stakeholders on any contingencies that may be required for the 2022–23 academic year and the development of any new systems or processes to manage the contingencies.

Transitioning to a return to hybrid and office-based working

The reality of supporting staff during the pandemic now has changed compared to two years ago and no doubt will continue to do so. CCEA will continue to follow the advice of government and public health experts, while prioritising staff wellbeing, providing transparent communication and enabling meaningful conversations about what the return to the workplace or a new working norm will mean for staff.

As restrictions ease, CCEA staff will be supported through a phased return to office-based working. A hybrid pilot has been put in place to support this, with any change in circumstances or advice from government included as contingencies.

Regulating qualifications in Northern Ireland

CCEA Regulation will continue to monitor standards in the Summer exam series of 2022 and in 2023 to ensure that these are broadly comparable with other jurisdictions.

It is important that there is jurisdictional alignment as much as possible in the arrangements for awarding general and vocational qualifications, as this protects the portability of qualifications taken by students in Northern Ireland.

The increasing divergence of qualifications policy in England and Wales will continue to be monitored and risk assessed. The reforms in England and the effects on supply of vocational and technical qualifications (VTQs) into Northern Ireland will continue to be monitored and the risks mitigated. This will ensure the supply of VTQs continues in the short term. The Department of Education and the Department for the Economy will be kept informed of any developments and their implications.

The effects of the pandemic on teaching and learning have been challenging for learners. Examiners are keenly aware of this and will be mindful to ensure that these effects are taken

into account in awarding qualifications this summer. To support this, CCEA Regulation has worked with CCEA awarding organisation to create principles for awarding in the unique context of the pandemic so that the student interests are protected.

Modernisation

Modernisation to provide efficiencies and enhance our customer service has always been a focus for CCEA.

As a consequence of the pandemic and the NI Executive mandate to work from home, modernisation of internal CCEA systems has been expedited to facilitate business needs. This includes developing and using bespoke applications to allow safe sharing of confidential materials between CCEA and external stakeholders. This in turn has ensured the timely awarding of qualifications for students sitting external examinations during the Covid-19 pandemic.

Throughout 2022–23, we will continue to look at opportunities to scale up and further automate processes to reduce paper usage. We will continue to move to online meetings, with over 500 online assessments planned. We will increase the use of software platforms, for example 12 units will use eSubmission and 23 units across 13 subjects will use online marking for the first time in Summer 2022, for approximately 25,000 entries. CCEA's rollout of examination scripts to online marking will continue at pace with the final 95 components scheduled to transition online between 2023 and 2025.

Part of our work to future-proof our applications and improve the user interface for students will include the redevelopment of the online Examinations player for November 2022. This will be trialled during mock examinations in early 2023, in preparation for the Summer 2023 examinations series. Development of CCEA's eResults application is also nearing fruition, with the final subject outcomes available online to centres in 2022.

These developments coupled with greater access to secure data analytics will see further advancements in our work in assessment and awarding.

Continue our modernisation programme

Though the Covid-19 pandemic has given a platform for technological advancement, in many other ways it remains a transformative challenge for teaching and learning. For 2022–23, CCEA plans to engage with stakeholders to design resources and projects that are adaptable to the pandemic running its course, that protect educational opportunities, while meeting CCEA's statutory and policy obligations.

A wide range of resources are planned, including:

- SEN Q Skills Framework for functional curriculum, social and emotional wellbeing;
- continuation of Irish-medium projects including the Irish Language Framework;
- continuation of the Period Dignity (primary and post-primary) project;
- other Department of Education commissioned projects with supporting resources, including a flexible school starting age, cardiopulmonary resuscitation (CPR) resources, Relationships and Sexuality Education (RSE) and the Queen's Jubilee;
- continuation of the Progression Pathways, including building languages, language and literacy, and mathematics and numeracy web areas;
- completing content for Progression Pathways for English, Mathematics and Modern Languages from Foundation Stage to Post-16;
- progression of transition Key Stage 3 training and Teacher Professional Learning (TPL) resources; and
- Learning through Play resources.

Review of Performance in 2021–22

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:

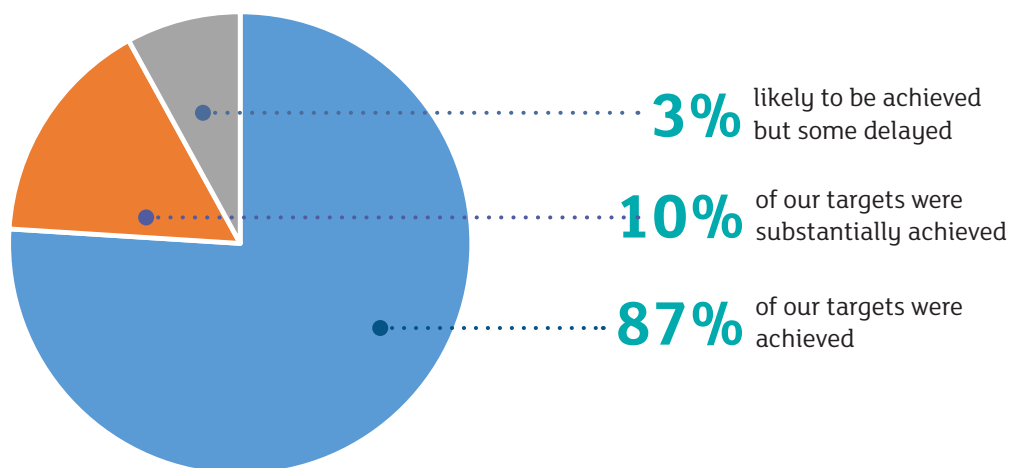
- Outcomes – meeting the needs of our sponsoring department, stakeholders and customers;
- Quality – improving quality and standards in everything we do;
- Solutions – leading solutions for education; and
- Resources – managing resources in an effective, efficient and economical way.

These four themes form the basis for the CCEA corporate objectives, which were assessed in 2021-22 through 67 measures. These measures were designed to be strategic, cross-cutting and outcome-based, allowing CCEA to continue to focus on continuous improvement, implementing innovative processes and using resources efficiently across the organisation.

In 2021-22, there were 30 DE Business Plan Measures and 37 internal CCEA operational measures.

CCEA recorded strong organisational performance during 2021–22.

CCEA Performance Measures 2021–22



We Achieved or Substantially Achieved 65 of our 67 performance measures (97%). The remaining two measures (3%) were Likely to be Achieved but with Some Delay. Further details on the reasons for the delays in achieving these two measures are provided below.

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	S2 Informing Our Solutions from Local, National and International Best Practice
Resources Managing Resource in an Effective, Efficient and Economical Way	R1 Using Technology to Enable Solutions	R2 Recruiting and Developing Talented People



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

Intelligence and Information as Enabler

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.

Measures Likely to be Achieved but with Some Delay

Two measures were Likely to be Achieved but with Some Delay. These related to:

- Cyber Essentials Plus and ICT related ISO Accreditations. The delay was due to the significant requirements of the new ISO 20000 standard and the initial accreditation for Cyber Essentials Plus; and
- The availability, accessibility and appropriateness of gambling resources. The Key Stage 3 element was delayed due to resource pressures.

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 2021 examinations series and delivery of a more normalised November 2021 examination series;
- Significant planning and development to facilitate a return to normalised examinations in Summer 2022, including contingency arrangements in the cases of further disruption and plans for a Reserve Series;
- Resources delivered to support key curriculum aspects, for example NI@100, Relationships and Sexual Education, Period Dignity and Emotional Health and Wellbeing;
- Establishment of a CCEA Digital Programme Board to promote Digital Skills resources and increase usage and uptake;
- Continued development of online processing, for example for the November 2021 series: 100% of non-General Qualifications set up to use eCandidate Record Sheets and 100% of assessment structures for all internally assessed units set up and signed off;

- CCEA staff absence figures of 3.6% (DE target 6%);
- Full compliance with Exceptional General Conditions of Recognition (GCOR);
- Full compliance with the Management Statement and Financial Memorandum, including an unqualified audit opinion for the Annual Report and Accounts 2020–21;
- Investors in People Silver standard retained; 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 support for schools and colleges to deliver the Northern Ireland Curriculum and relevant qualifications. This is in keeping with the Department of Education priorities to support the wider green growth agenda.

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 use 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**

The design principles of the Northern Ireland Curriculum contribute towards a number of the UN member states agreed 17 global Sustainable Development Goals (SDGs).

A core aspect of CCEA's business is to support the implementation of the Northern Ireland (NI) Curriculum across all phases of education. The support CCEA provides in relation to inclusivity, financial sustainability, environmental responsibility and diversity demonstrates our commitment to sustainable development and to strengthening a positive contribution to society, the economy and the environment.

CCEA develops 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 teacher and learners.

- **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 include the cross-curricular skills of Communication, Using Mathematics and Using ICT as well as problem solving, creativity, higher order thinking skills and ability to work with others. These key employability skills are developed over time and build into behaviours and attitudes that young people can take forward into their adult lives.

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 in our 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. However, during the COVID-19 pandemic, CCEA's environmental impact reduced considerably with regards staff travel and paper consumption as many CCEA staff continued to work from home following government COVID-19 guidelines.

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, through regular environmental steering group and environmental champions group meetings, is reported to CCEA's management team at bi-annual management review meetings.

We have combined our environmental, quality and occupational health and safety management systems to create an Integrated Management System (IMS). The IMS supports legislative compliance through its Register of Legislation and Evaluation of Compliance, which incorporates all environmental, occupational health and safety and business legislation that CCEA subscribes to or is required to comply with. It also includes a compliance assessment which enables us to ensure that we are taking the necessary steps or actions to ensure that we are legally compliant.

CCEA's contracted ISO assessor, SGS, noted that CCEA 'has demonstrated effective implementation and maintenance/improvement of its IMS 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:

- using Microsoft Teams or Skype to communicate and conduct CCEA business while working from home;
- Piloting Microsoft Teams calling to include being able to make and receive external telephone calls from landlines or mobile phones, meaning we can call schools, centres or other stakeholders directly;
- using Office 365 or SharePoint to support electronic communications and document sharing;
- encouraging paperless meetings now achieved through Microsoft Teams; and
- using CCEA's company electric van, although use was greatly reduced due to the alternative 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 integrated ISO Quality, Environmental and Occupational Health and Safety policy. This policy includes a range of environmental objectives that shape CCEA's environmental improvement programme and these are supported through documented policies and procedures.

In compliance with the Display Energy Certificates (DEC) legislation, our energy efficiency was assessed by external qualified assessors in June 2021. The Clarendon building achieved

a score of 19 and an energy performance operational rating of A, which is the highest grade available. The building's energy performance operational rating is based on its carbon dioxide (CO₂) emissions for the last year. It is given a score and an operational rating on a scale from A (lowest emissions) to G (highest emissions). The typical score for a public building is 100 which would give an operational rating of D.

An ongoing estates project considering CCEA's estate requirements beyond July 2023 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 that is recycled or sourced from sustainable forests.

Since the start of the COVID-19 pandemic, 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 remains low, dropping from 2,304,156 copies in 2019–20 to only 11,121 during 2020–21. However, with more staff returning to the buildings in 2021–22 there has been an increase to 432,622 copies on the floor standing photocopiers.

Printing through the Print Production Team has also increased from 663,901 copies in 2020–21 to 1,452,560 in 2021–22 (119%) mainly as a result of the return of the November and March examination series.

We printed 68,019 CCEA Award certificates in 2021. This represented a slight reduction due to the alternative awarding arrangements, which saw the cancellation of the January and March examinations timetable as a result of the COVID-19 pandemic.

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 the pandemic. The paper usage across the organisation was reducing year by year, but the reduction in 2020–21 and 2021–22 is due to circumstances outside our control. It is expected that, even with the modernisation processes that teams implemented 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 2021–22.

Area of Focus	Target 2021–22	Status
eSubmission application to enable materials for language speaking tests to be uploaded to CCEA for assessment. This could feed into online meetings.	Successful set up of Assessment Structures for e-Moderation and eSubmission units by March 2022	Not applicable. Impacted by cancellation of examinations
	The successful transition to digital submission of GCE and GCSE Music and GCSE Gaelge files for Moderation by March 2022	Not required. Impacted by cancellation of Summer 2020-21 examinations
e-Moderation	Successful delivery of e-Moderation training by March 2022	Not required due to cancellation of summer 2021 examinations. No moderation required therefore no moderators to be trained.
	Successful transition of Entry Level to eCandidate Record Sheets by March 2022	Met for all with the exception of OLA due to the cancellation of the Summer 2021 series.
	Successful set up of Assessment Structures for e-Moderation and eSubmission units by March 2022	Met for January 2022 and March 2022 series. Not applicable for Summer 2021 due to cancellation of series.
Online Marking	Successful transition of agreed new units to online marking by March 2022	Not required. Impacted by cancellation of Summer 2021 examinations
	Successful delivery of online marking training by March 2022	Met. Training provided for November 2021 (including units normally examined in a January series).

<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 2020–21 zero pages printed in 2021–22</p> <p>Total mileage of attendees (average 30 miles total travel) 2020–21: 71,570 miles 2021–2022: zero mileage required.</p>
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Waste Reduction – Landfill Waste versus recycling

Number of Lifts	2019–20	2020–21	2021–22	% difference from 2019–20 to 2020–21	% difference from 2020–21 to 2021–22
General waste	626	85	267	Decrease by 86%	Increase by 214%
Recycling	241	27	119	Decrease by 89%	Increase by 340%

Landfill waste and recycling statistics are calculated by the number of lifts our waste contractor makes. General landfill has decreased annually since 2019–20. With limited staff in the building due to homeworking, recycling waste such as plastic, non-confidential paper and card has decreased during 2021–22 by 89%. Since some staff have started to return to the building in 2021–22 there has been an increase in both general waste and mixed recycling by 214% and 340% respectively.

Energy Usage

Energy Usage	2019–20	2020–21	2021–22	% difference from 2019–20 to 2020–21	% difference from 2020–21 to 2021–22
Electricity (KWh)	654,437	296,358	320,206	55% decrease	8% increase
Gas (M3)	25,526	20,591	*114,450 (kWh)	19% decrease	*47% decrease
Oil (Litres)	61,446	77,237	68,823	26% increase	11% decrease

Due to the pandemic electricity usage for 2021–22 continues to remain lower than that of pre-pandemic usage (2019–20). During 2021–22 more staff have been working in the CCEA building with the introduction of the November and March examination series. This has resulted in an increase in electricity from 2020–2021 of 8%.

*CCEA has changed its gas supplier and usage is now recorded in kWh. It should be noted that at the time of writing the report for 2020–21 gas readings were estimated due to staff being unable to access the building. The statistics for 2021–22 represent actual usage and balance out the estimates of the previous year.

Oil usage had increased by 26% during 2020–21 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. Some remedial actions have been completed, resulting in an 11% decrease in oil usage during 2021–22.

Staff Travel – Flights

Year	Number of Flights
2019–20	248
2020–21	0
2021–22	14

Due to the pandemic staff continue to use Microsoft Teams for meetings or courses when possible. There have been 14 flights during 2021–22, which is an increase from zero flights during 2020–21.

Staff Travel – Car Mileage




Year	Car Mileage
2019–20	68,197
2020–21	3,187
2021–22	6,936



Due to the pandemic staff mileage for 2021–22 continues to remain low in comparison to mileage pre-pandemic (2019–20) with a 90% reduction. During 2021–22 car mileage has increased by 118% in comparison to 2020–21. This increase is a result of November and March examinations being held and staff requiring to visit centres. However, CCEA staff continue to use Microsoft Teams for meetings and training where possible.

Positive Sustainable Impacts of the development of the Curriculum





The pandemic and the various lockdowns required different ways of working to support schools. The travel restrictions and the inability to produce paper-based materials resulted in positive contributions to supporting environmental challenges. CCEA has provided all new guidance and resources, promoted existing resources and facilitated support to teachers online.

The following projects demonstrate the progress achieved, with impact measured by the engagement of the public with online resources via the number of website visits and specific page views.

Area of Focus	Project	Action taken or public engagement
Provision of online curricular resources to support relevant environmental issues	Supporting Curriculum and Assessment 2021/22	<p>Curriculum Delivery Support resources developed include:</p> <ul style="list-style-type: none"> an emphasis on the benefits of learning outdoors such as fostering closer connections with nature; and a focus on the positive impact that coronavirus has had on the environment and exploring ways in which they can better support the environment post-pandemic. <p>This work contributes to the following Sustainable Development Goals (SDGs):</p> 
Support for Initial Teacher Education and Early Career Teachers	Supporting Teacher Education and Professional Learning	<p>Supporting Teacher Education and Professional Learning Support for better understanding of the rationale and design principles of the curriculum and its optimum delivery</p> <p>This work contributes to the following SDGs:</p> 
Support for inclusion in schools	Q Skills Online Teacher Professional Learning Course	<p>Prerequisite Skills (Q Skills) Support for embedding good assessment practices in the teaching and learning cycle for learners with SEN. This gives teachers the opportunity for professional development in their own school or at home.</p> <p>This work contributes to the following SDGs:</p> 

<p>Provision of online curricular resources to support relevant current societal issues</p>	<p>Wellbeing Hub</p>	<p>In August 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, the Department of Health, the Public Health Agency, the Health and Social Care Board and the Education Authority.</p> <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 wellbeing and mental health.</p> <p>In September 2020, the Wellbeing Hub was promoted via social media channels such as Facebook, Twitter and Instagram, a Latest News Story on the CCEA website and a C2k notice board campaign. This resulted in 23,679 page views in 2020–22.</p> <p>As part of its ongoing commitment to raise awareness and promote the wellbeing of primary and post-primary pupils and those with SEN, CCEA has continued to support teachers by developing a range of new resources throughout the 2021–22 academic year.</p> <p>This work contributes to the following SDGs:</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div data-bbox="919 1245 1034 1357" style="text-align: center;">  <p>3 GOOD HEALTH AND WELL-BEING</p> </div> <div data-bbox="1043 1245 1158 1357" style="text-align: center;">  <p>4 QUALITY EDUCATION</p> </div> </div>
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<p>Provision of online curricular resources to support relevant current societal issues</p>	<p>Relationships and Sexuality Education (RSE)</p> <p>LGBTQ+</p> <p>Menstruation</p> <p>Internet Safety and Sexual Violence and Abuse</p> <p>Consent</p> <p>Teen Parenting</p> <p>Male Privilege</p> <p>Relationships and Sexuality Education Framework</p> <p>Period Dignity</p>	<p>CCEA has continued to add new resources to the RSE hub on Relationships and Sexuality Education.</p> <p>Specifically, new resources have been developed on LGBTQ+, Consent, Teen Parenting and Male privilege, which will be published to the hub by 31 March 2022.</p> <p>CCEA has also developed a framework for Relationships and Sexuality Education which sets out very clearly what should be taught in an age-appropriate way at each key stage from Foundation through to post 16. CCEA has consulted widely with stakeholders to ensure that the framework includes all the priority themes that teachers have prioritised. The framework includes guidance and information and links to resources. It provides schools with a consistent approach to the development of policy and the delivery of RSE in schools.</p> <p>CCEA has taken forward a project to roll out a scheme to deliver free period products to all schools in NI. The project has provided training and support for schools in the development of policy and has helped support teachers in addressing the toxic trio of stigma, shame and poverty associated with period dignity.</p> <p>This work contributes to the following SDGs:</p> <div data-bbox="916 1301 1283 1417"> </div>
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<p>Provision of online curricular resources to support relevant economic issues</p>	<p>Northern Ireland@100 Years</p>	<p>CCEA has developed a suite of rich web resources to mark the centenary of Northern Ireland. The resource includes units of learning on partition and the creation of Northern Ireland in 1921, a timeline that provides learning materials on all aspects of how Northern Ireland has impacted on the world. These include lesson plans and activities that teachers can use to bring to life the people and the cultural, social, historical and societal changes and events that have marked the last 100 years. In addition, it includes resources on Life in the 1920s, a 1921 school day and a series of activities and lessons on time capsules. This web resource has been developed with multiple opportunities for use as a shared education resource.</p> <p>This work contributes to the following SDGs:</p> <div style="display: flex; justify-content: space-around;">   </div>
<p>Provision of online curricular resources to support relevant economic issues</p>	<p>Talk Money, Talk Solutions Eco Schools resource files</p>	<p>Talk Money, Talk Solutions is a collection of practical problem-solving activities for use in primary school. This resource aims to help develop the financial capability of primary school pupils. Activities outlined in this resource give pupils opportunities to carry out tasks and develop problem-solving skills in a very creative and enjoyable way. This resource has had 410 page views in this financial period.</p> <p>This work contributes to the following SDGs:</p> <div style="display: flex; justify-content: space-around;">   </div>

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.

Positive Sustainable Impacts through the delivery of CCEA Qualifications

A number of CCEA qualifications provide opportunities for students to explore and develop their understanding in environmental, societal and economic issues for a sustainable society.

The following tables demonstrate the relevant content covered by students studying for CCEA GCSE and GCE with impact measured by the number of students completing each qualification in Summer 2021. Due to the COVID-19 pandemic, all examinations for Summer 2021 were cancelled and grades were awarded on the basis of teacher judgement through an alternative awarding process. However, the content of the qualifications below still formed the basis of these grades.

Area of focus: Environmental Issues

Qualification	Relevant Content	Number of students completing qualification 2020–21
GCSE Agriculture and Land Use	<ul style="list-style-type: none"> • Students learn how plants contribute to maintaining a healthy and balanced environment. They also analyse the impact agricultural practices have on the natural environment and consider how modern farming can limit this impact, while enhancing biodiversity and promoting sustainability, and limiting the impact on our ecosystems. • They learn about care and management of the countryside and the rules of the agencies and government departments in protecting and maintaining the rural environment. • There is a section in the specification on renewable energy and climate change including the effect of climate change on weather patterns and how farmers can reduce their carbon footprint. • In a unit on animals on the land they explore how farming is responding to increasing environmental concerns about land. They study pollution and farm waste. 	307
GCSE Biology	<ul style="list-style-type: none"> • Students learn about ecological relationships, including terms such as ecosystem and biodiversity. • They explore the carbon and nitrogen cycles and global warming and evidence of this. • Students also study human activity and its impact on biodiversity. 	3,860

GCE Biology	<ul style="list-style-type: none"> • Students explore biodiversity and human impact on biodiversity. They study how certain agricultural practices can have an impact on biodiversity. • They also look at the impact of pollution. • They develop understanding of a range of initiatives and departmental policies to conserve habitats and promote biodiversity. • They study global warming and climate change including potential consequences of species and ecosystem biodiversity. 	2,769
GCSE Construction and the Built Environment	<ul style="list-style-type: none"> • Students explore resource considerations in construction, evaluating the importance of each and their interdependence, including environmental issues. • They study a unit on sustainable construction, allowing them to develop knowledge about renewable energy, impact of construction on the natural environment, pollution and carbon footprint. They look at planning permission in the context of environmental protection, green belts and conservation areas. They gain knowledge and understanding of using sustainable construction and the environmental impact of building materials. • Students also explore knowledge and understanding of renewable energy technologies and/or materials using examples from local, European and/or global contexts such as wind turbines, biomass and solar panels. 	1,022

GCE Environmental Technology	<ul style="list-style-type: none"> • This qualification highlights the need to manage our planet’s resources more effectively. • Students explore how our society will move towards to a more sustainable way of living. For example, students explore in detail the use of wind, solar and biomass technologies to generate power. • They produce a technical report based on a scenario by investigating the installation and use of renewable energy sources. • Students investigate the theory and practice behind enhancing the environmental performance of buildings. They also produce a technical report based on the nine elements of the Code for Sustainable Homes. 	127
GCSE Geography	<ul style="list-style-type: none"> • Students explore a unit that focuses on understanding our natural world. This includes physical geographical processes and systems, and human interaction with them. • Students investigate environments, the processes that shape our weather and the sustainable management of rivers and coastal environments. They evaluate a coastal management strategy, referring to the principles of sustainability. • In another unit students investigate strategies that aim to reduce the development gap, in particular the United Nations’ 2030 Agenda for Sustainable Development and its Sustainable Development Goals. • Students also explore topical issues (such as globalisation) and evaluate the role of appropriate technology and fair trade as sustainable solutions to the problem of unequal development. • Students explore the environmental impact of the increasing use of resources. They also gain an insight into the need to adopt strategies to manage resources. • They investigate the impacts of mass tourism and the role that ecotourism can play in protecting the environment. • Students also analyse the causes and effects of global climate change. 	6,272

GCE Geography	<ul style="list-style-type: none"> • Students learn about physical processes and systems and human interaction with them. • Students investigate fluvial environments, local and global ecosystems, and the processes that shape weather and climate. • Students have the option of studying tropical ecosystems: nature and sustainability. They investigate the threat posed by human activity in modifying tropical ecosystems through attempts to develop their resources along with the need to find sustainable management strategies in these fragile environments. • Another option is looking at the nature and potential threat of dynamic adjustments to our coastal environments. Students also consider the need for sensitivity and sustainability of human activity in coastal environments. • Students develop their understanding of the natural processes of global climate change. They also explore how earlier climates affect current socio-economic development. • Students consider the need for and desirability of sustainable solutions to the consequences of modern development. 	1,871
	<ul style="list-style-type: none"> • In the Human Geography unit students understand that sustainability relates to the environment by exploring the rationale underpinning sustainability. 	
	<ul style="list-style-type: none"> • Students consider the impact of urban settlements, urban systems and transport on the environment. They also consider the role of people in planning and designing settlements to make them more efficient and sustainable. They can also look at issues associated with ecotourism and its regulation. 	

Area of focus: Societal Issues

Qualification	Relevant Content	Number of students completing qualification 2020–21
GCSE Learning for Life and Work	<ul style="list-style-type: none"> • Students must complete a unit on Personal Development that includes content on: • personal health and wellbeing; • emotions and reactions to life experiences; • relationships and sexuality; • personal safety and wellbeing; • contribution of diet, exercise and attitude to health and wellbeing; • risks associated with alcohol, substance misuse and other unhealthy lifestyle choices; • impact on mental health of lifestyle factors such as hygiene, stress, work-life balance and income; • developing a healthy mind; • support for young people with addictions and mental health issues; • managing emotions and life experiences; • managing change; • risk-taking behaviour (self-harm, excessive dieting, overeating); • forms of abuse on social media; and • strategies to deal with abuse and bullying. • They learn about care and management of the countryside and the rules of the agencies and government departments in protecting and maintaining the rural environment. • There is a section in the specification on renewable energy and climate change including the effect of climate change on weather patterns and how farmers can reduce their carbon footprint. • In a unit on animals on the land they explore how farming is responding to increasing environmental concerns about land. They study pollution and farm waste. 	3,494

<p>GCSE Health and Social Care</p>	<ul style="list-style-type: none"> • Students learn about meeting the emotional and social needs of clients and children’s services in a health and social care context. • They develop their understanding of: <ul style="list-style-type: none"> - childhood, adolescent and early adulthood emotional and social development and factors affecting it; - inter-related factors affecting self-esteem and mental health; - how relationships affect social and emotional development; and - coping with life changes including informal and professional help. • Students consider government strategies and factors influencing health and wellbeing and policies for protecting vulnerable children. 	<p>1,515</p>
<p>GCE Health and Social Care</p>	<ul style="list-style-type: none"> • Students develop their understanding of anti-discriminatory care values in relation to mental health, legislation such as the Mental Health Act, The Children Order and the UNCRC. • Students explore concepts of health, stress related illness, mental health, and mental illness and the impact of ill health, environmental, behavioural and socio-economic factors on psychological wellbeing; as well as organisations supporting wellbeing. • They develop their understanding of abuse and safeguarding policies. • They explore how families can support those with social and emotional needs, the support offered by the range of health and social care sectors, and family issues. • Students will also learn about psychological aspects of human behaviour, treatment and therapies for stress and socio-economic influences on stress, depression, aggression, eating disorders and phobias. 	<p>3,094</p>
<p>GCE Sports Science and the Active Leisure Industry</p>	<ul style="list-style-type: none"> • Students complete a unit in Health, Fitness and Lifestyle. This includes content such as: • lifestyle factors influencing wellbeing; • effects of the use and misuse of legal and illegal substance on wellbeing; • impact of lifestyle management on work/life/time balance, coping with stress, mental health, and emotional wellbeing; and • social benefits to being a member of club or group and physical challenges and positive effect on mental health and motivation. 	<p>208</p>

Area of focus: Economic Issues/Financial capability

Qualification	Relevant Content	Number of students completing qualification 2020–21
GCSE/GCE Economics	<ul style="list-style-type: none"> • Students learn about economic concepts and terminology. They develop understanding of the factors of production and learn to distinguish between consumer goods, capital goods and services. They also develop understanding of specialisation and explore the perspectives of different economic agents. • Students develop understanding of the market and market forces, and they investigate the reasons for market failure. They explore and analyse how supply and demand affect the market, and they evaluate the role of the labour market. They also undertake simple break-even analysis and evaluate the effects of changes in costs and revenue. • Students evaluate financial products and develop understanding of how financial services are regulated. They learn how to manage their personal finances and develop understanding of the financial choices available to them. • Students explore how households, firms and the government affect the economy. They develop understanding of why and how economic growth occurs and how unemployment affects the economy. They also analyse and evaluate how the government controls markets. • Students explore globalisation and the benefits of international trade for the UK economy. They develop understanding of how exchange rates are determined and how changing rates affect both trade and the economy as a whole. 	408

GCSE Learning for Life and Work	Unit 2 of this qualification is <i>Personal Development</i> . This includes the following content that students must cover: <ul style="list-style-type: none"> • Managing a budget; • The consequences of poor budgeting; • Making financial decisions about the following based on research, advice and the credibility of information: <ul style="list-style-type: none"> - online shopping; - personal loans; - internet banking; - current accounts; - savings schemes; and - individual savings accounts (ISAs); • Protecting against fraud and identity theft; • Making financial decisions, and the advantages and disadvantages of consumer choices; • The advantages and disadvantages of using comparison websites for car and home insurance, electricity, gas and oil; and • Sources of financial advice and consumer protection, including relevant consumer legislation. 	3,494
Levels 1 and 2 Preparation for Adult Life	Students complete a unit in <i>Effective Financial Management</i> . In this unit they develop their understanding of: <ul style="list-style-type: none"> • how to manage finances effectively; • personal budgeting; • sources of support and advice; and • savings plans. 	1,595

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 2021 CCEA staff 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. This was done via online donations due to the ongoing COVID-19 pandemic.

Wellbeing

CCEA recognises the strategic and staff benefits of investing in a proactive and interactive employee wellbeing programme and launched a new programme in January 2022.

The Human Resources team designed the annual wellbeing programme in response to analysis of the cause of absence, which enabled us to identify initiatives to help address the key reasons for absence. Employee engagement after wellbeing programme events provided feedback to ensure value for money.

Feedback from staff engagement demonstrates that managers and staff view the programme as a positive exercise, demonstrating CCEA's commitment to investing in employee health and wellbeing.

The 2022 programme provides Webinars, Yoga, Pilates, Mindfulness, Sign Language and Irish Language classes.

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

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 aligned to personal and business goals. The Learning and Development framework maximises the efficiency and effectiveness of the organisation and continues to create a culture of equality of opportunity. We have continued our investment in staff during these unprecedented times with real-time communication and effective leadership being at the forefront of what we do to ensure our staff feel engaged, motivated and ultimately still connected to their teams and the business as a whole.

Learning and Development was one of the areas heavily impacted by COVID-19 and, as a result, we adapted to these changes with a greater reliance on technology and virtual platforms. Such a rapid digital adoption transformed how we continued to develop

and deliver our Annual Staff Development Programme in 2021–22. The shift from predominantly face-to-face training delivery to online learning ensured we created greater opportunity to upskill and develop.

The 2021–22 Learning and Development Programme was designed to enhance our capacity for service delivery, flexibility and agility to respond to business need as and when it arose. To address the Learning and Development needs for 2021–22, the Learning and Development team embarked on virtual consultation and engagement with Business Managers and Programme Managers. This gave a clear understanding of the needs of the individual teams and the business in these unprecedented times. Our key focus was skills development and accredited programmes to ensure our staff are at the cutting edge of professional thinking and development.

Key themes of the Annual Staff Development Programme: FLEX – Focused Learning and Educational Excellence include:

- Senior Leadership Programme
- Education Development Programme
- Middle Manager Programme
- Continuous Improvement/Accredited Programmes
- Departmental Specific Training
- Wo/Man Network.

CCEA recognises the strategic and staff benefits of investing in a proactive and interactive employee wellbeing programme and launched a new programme in January 2022.

The Resources team have designed the yearly programme based on an analysis of absence causation which identifies initiatives to help address the key reasons for absence. To underpin the wellbeing programme, employee engagement provides post-event feedback to ensure value for money.

Feedback from engagement with staff has demonstrated that managers and staff view the programme as a positive exercise, which demonstrates CCEA’s commitment to investment in employee health and wellbeing.

The 2022 programme consists of webinars, yoga, Pilates, mindfulness, sign language and Irish language classes.

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 is 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 with our investment in professional development. CCEA successfully retained Silver IiP status in June 2022.



Signed: Date: 23 June 2022

Leah Scott

Director of Finance and Corporate Services
Temporary Acting Accounting Officer

02 ACCOUNTABILITY REPORT



Non-Executive Directors' Report



The Council for the Curriculum, Examinations and Assessment recognises that the past 12 months have been extremely challenging for the entire education community in Northern Ireland and we continue to witness disruption to teaching and learning as a result of the global pandemic.

Public examinations were cancelled in the summer of 2021 and new arrangements have been put in place so that public examinations can proceed in summer 2022.

Despite the many significant challenges and the adverse impact COVID-19 had on schools there have been some positives. The true collaborative spirit of Northern Ireland's education community was clear as school leaders, teachers and educational organisations came together to ensure students could progress. Council would like to express our appreciation and thanks to the wider teaching community for their commitment and tireless effort as they submitted over 230,000 grades to more than 58,000 students as part of the summer 2021 awarding process – an immense achievement that is a testament to the education community across Northern Ireland.

Throughout 2021–22, CCEA continued in its mission to place learners at the centre of all its work, driving forward significant projects with determination and purpose while facing a further period of exceptional circumstances and scrutiny. I would wish to thank our young learners and their parents and guardians for their resilience and hard work despite the considerable challenges.

Council has also witnessed the hard work of our staff over the last year in improving how we deliver services and engage with the profession, parents and learners, while managing the significant risks associated with running large scale public examinations. On behalf of the Council, I want to recognise and thank our people who have demonstrated such commitment, resilience and flexibility in another challenging and uncertain year. Tested by the pandemic, we have seen teams come together like never before, collaborating to solve problems at pace. Undoubtedly, this work will help expedite our ambition to be a public sector exemplar for use of technology in our work and communications.

Council also welcomed the extensive engagement with the Northern Ireland Assembly Education Committee over the past 12 months as its members took an increasing interest in our work and how we responded to the historic cancellation of exams and disruption brought about by COVID-19. The CCEA team was able to address any system issues, listen to the concerns of Committee members and provide reassurance that we were developing innovative solutions to support our colleagues in the wider education sector.

I look forward to further discussions on important education issues with the newly formed Committee in 2022–23.

Alongside the alternative awarding and assessment arrangements, I was pleased to see how the organisation has strengthened its collaboration with education providers and other stakeholders at large, including through the Period Dignity project, the Ready to Vote resources with the Electoral Office, CPR resources to save lives entered into the Curriculum and Sustainable Farming support materials created in collaboration with The Dairy Council for Northern Ireland.

Council was delighted to reflect on the success of our first ever curriculum symposium Taking Stock of the Curriculum and Staying Ahead chaired by Kathleen O'Hare, the Chair of the Council's Education Committee. The symposium examined key areas such as the importance of connected learning and progression pathways, developments in other jurisdictions, the impact of the pandemic, the need for more vocational pathways and demand for continuous professional learning for teachers. I look forward to the feedback from the symposium being incorporated into the next stage of the Curriculum Monitoring Project.

This year also saw early engagement with the Independent Review of Education, a key commitment in the New Decade, New Approach agreement. The Council was delighted with the opportunity to meet with the review panel and outline the broad and unique remit of this organisation, as well as our vision for education in Northern Ireland. We look forward to continued engagement and await the panel's interim report expected later in 2022.

Several important strategic and policy reports were issued in 2021–22 which will impact on our work in the next corporate planning period. The Fair Start report received widespread support across the education and political communities and sets out a comprehensive package of measures to tackle educational underachievement. While good progress has been made in implementing some of the report's recommendations, there remains substantial work to be done if we are to tackle this systemic problem.

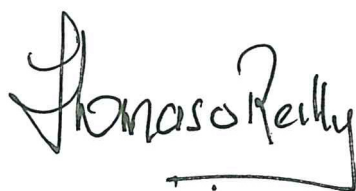
The last twelve months have also seen the Economy Minister launch the Skills for a 10x Economy strategy. This is a key policy change as it outlines plans to grow specific sectors of the local economy to be ten times their current size over the next ten years. A key element will be a focus on innovation by increasing further education qualifications in technical and professional skills and rebalancing higher education towards Science, Technology, Engineering and Mathematics (STEM). This ambition will have implications for our work, not least in how we support young learners up to the age of nineteen, and we will have ongoing engagement with the Department as it implements the Minister's new strategy.

There has been further policy divergence across the UK, with challenges emerging for the vocational sector due to the changes in England. As we

move into 2022–23, the Minister and the Council are committed to ensuring Northern Ireland’s learners have access to a wide range of qualifications with public confidence maintained.

Last year, I was honoured to assume the role of CCEA Chair. That sentiment has only strengthened in the last year as the CCEA team demonstrated its deep commitment to delivering our remit and the organisation’s centrality to education in Northern Ireland has become even more evident.

As Chair of the Council, I am proud of our collective progress over the last year. I warmly thank everyone involved and look forward to us building on that momentum in the year ahead together.

A handwritten signature in black ink that reads "Tommy O'Reilly". The signature is written in a cursive style with a long horizontal stroke at the end.

Tommy O'Reilly
Chairperson

Our Council

Membership as at 31 March 2022

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



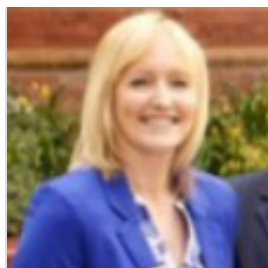
Dr Leslie Caul OBE
Chair Irish Football Association



Mrs Carol Fitzsimons MBE
Chief Executive
Young Enterprise NI



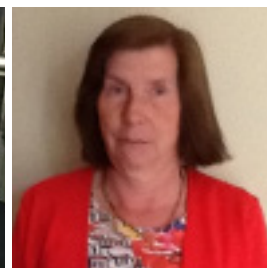
Mrs Kathleen O'Hare
Former Principal
Hazelwood Integrated College, Newtownabbey



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



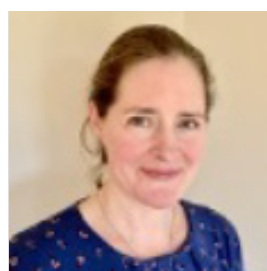
Mrs Paula Leitch
Former Assistant Principal of the Belfast Model School for Girls



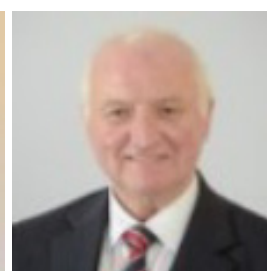
Professor Philip Hanna
Senior Academic, Queens University Belfast



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



Mrs Sarah Sellars
Solicitor of the Supreme Court of England and Wales



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

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 Interim 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 2021 to 31 March 2022

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 (DE) and Managing Public Money NI (MPMNI). Sections cover:

- 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, 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 Governing 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 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 formally met nine times. There were also ten closed session meetings as well as two Council development sessions during 2021–22. Committee schedules were as follows:

- Finance Committee met three times;
- Audit and Risk Assurance Committee met four times;
- Education Committee met three times;
- Regulation Committee met three times; and
- Remuneration Committee met three times.

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

Council/Committee Members' Attendance for Financial Year 1 April 2021 – 31 March 2022

Members	Council Meetings (9 in year)	Audit and Risk Assurance Committee Meetings (4 in year)	Finance Committee Meetings (3 in year)	Education Committee Meetings (3 in year)	Regulation Committee Meeting (3 in year)	Remuneration Committee Meetings (3 in year)	Percentage *Attendance*
Mr T O'Reilly	9	4	3	3	3	3	100%
Mr R Smyth	4	4	N/A	3	N/A	2	69%
Professor P Hanna	9	4	N/A	3	N/A	N/A	100%
Mrs D O'Connor	6	3	N/A	N/A	3	N/A	75%
Mr H McCarthy	7	N/A	N/A	3	N/A	2	80%
Mrs A Kingsley	7	N/A	2	2	3	3	83%
Mrs S Sellars	9	4	N/A	N/A	3	N/A	100%
Ms M Corrigan	9	2	N/A	N/A	3	N/A	88%
Ms P Slevin	8	N/A	1	N/A	N/A	3	80%
Mrs K O'Hare	9	N/A	2	3	N/A	3	94%
Mr B Wilson	8	N/A	3	2	N/A	3	89%
Dr L McCaul	9	N/A	2	2	N/A	3	89%
Mrs C Fitzsimons	8	2	N/A	N/A	2	N/A	75%
Mrs P Leitch	8	3	N/A	3	N/A	N/A	88%
Ms B Black**	N/A	N/A	N/A	N/A	2	N/A	100%
Ms J Elwood	N/A	N/A	N/A	N/A	2	N/A	100%
Mr D Ua Bruadair**	N/A	N/A	N/A	2	N/A	N/A	100%
Mr J Gray**	1	N/A	N/A	0	N/A	N/A	0%

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

During 2021–22, the Council and the Committees addressed some challenges and continued to enhance the governance approach with a number of improvements including:

- improved induction training and supporting literature for new or recently appointed Council members;
- rotation of Council members as Chairs of Committees, ensuring optimal use of skills and experience;
- training and development events for Council members;
- the digitisation of Council and Committee Meetings to Decision Time, a paperless meeting solution - this is now complete and 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 CCEA's Governing 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. Discussions are taking place with DE with a view to carrying out an independent review during 2022-23.

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:

- compliance with legislation;
- the effectiveness of the risk management framework;
- risk and assurance in awards and purchases;
- an annual audit of accounts;
- internal audit activity;
- governance statements;
- readiness for awarding series – risk reports; and
- regulation of qualifications.

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

In addition to Audit and Risk Assurance Committee members, consisting of non-executive members of Council, meetings are attended by CCEA's outsourced internal audit function, DE (as an observer), the NIAO and the outsourced external audit provider.

The core Committee members meet privately with internal audit and, when requested, with NIAO and the outsourced external audit provider. Detailed feedback on 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

From 1 April 2021, CCEA's Executive Team consisted of the Chief Executive, the Director of Education and the Director of Finance and Corporate Services. However, following the resignation of the Chief Executive with effect from 30 April 2021, the structure was revised with the appointment of an Interim Chief Executive on 21 April 2021 and the appointments of a Temporary Director of Examinations (with effect from 6 May 2021) and a Temporary Director of Curriculum and Assessment (from 25 July 2021 to 25 January 2022). The Executive Team normally meets weekly.

Under the requirements of the ISO standards (ISO 9001, ISO 14001, ISO 45001, ISO 20001 and ISO 27001), 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/ Interim 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 senior DE officers. These meetings are chaired by the DE Accounting Officer.

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

During 2021-22, CCEA did not identify or report any non-compliances with the Corporate Governance in Central Government Departments: Code of Good Practice NI 2013. CCEA

has a robust governance framework in place as detailed in its Management Statement and Financial Memorandum and as outlined in CCEA's Governing Council and Committee standing orders. The CCEA Executive regularly report overall performance to CCEA's Governing Council and Committees. This includes compliance information, risks, fraud etc. Compliance is also reported through the mid-year and end-year governance statements to DE. A review of corporate governance arrangements is also scheduled to take place in 2022-23.

Evaluation of the quality of data provided to CCEA's Governing Council

The range, value, integrity and appropriateness of data provided to Council and Committees by the Executive is a key aspect of effective governance and will be evaluated within the independent review referred to above.

The main sources of data which the Council and Committees rely on includes:

- statistical information (for example examinations entry and outcome data, and trend data);
- financial information (for example spend against budget and Annual Report and Accounts);
- resource information (for example estates, absence, workforce structure, performance reviews and pay information);
- governance information (for example risk registers, internal and external audit reports, policies, procurement information, business cases, 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 2021–22.

The Risk and Control Framework

Risk Management within CCEA

CCEA has an integrated risk management framework which governs the management of all risks across the organisation and which is overseen by the Business Assurance Team. The Corporate Risk Register is formally reviewed on a quarterly basis and considered by the Executive Team and the Audit and Risk Assurance Committee (ARAC). The ARAC 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 and changes and emerging risks are reported to Directors 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. 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 are regularly reviewed within the CCEA risk management framework.

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;
2. Failure to ensure adequate processes and resources (including human, physical and financial) to support the provision of quality services and products (including digital solutions) across all CCEA functions (including managing third party dependencies);
3. Failure to deliver the full range of CCEA qualifications which adequately meets the needs of all learners in Northern Ireland and that the qualification offer aligns with Department of Education policy;
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 comply with Governance arrangements including data, data services, cyber security, General Conditions of Recognition (GCOR), Quality Standards, Health and Safety, Equality and HR Legislation;
6. Failure to manage corporate reputation and brand value;
7. Failure to effectively support the Northern Ireland Curriculum and Assessment Arrangements, to ensure that they meets the aims and objectives of the Department of Education; and
8. Failure to effectively manage the Corporate Governance and management arrangements in CCEA.

Corporate Risks 1 and 8 (listed above) were included during 2021–22 to strategically manage and mitigate the significant disruption to CCEA operations caused by COVID-19 and the departure of the Chief Executive in April 2021, which has led to a number of short-term temporary contract arrangements for senior staff.

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/Interim Chief Executive, ARAC and Council that the risk, governance and control frameworks in CCEA are effective. This work covers the continued certification to ISO 9001, ISO 14001, ISO 45001, ISO 27001 and ISO 20000; post-project evaluations (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 three-year internal audit strategy 2021–22 to 2023–24 incorporating an internal audit plan for 2021–22, both of which were approved by the ARAC. The 2021–22 internal audit plan contained six risk-based audits. All six risk-based audits were completed with all achieving satisfactory ratings. Internal Audit's overall level of assurance for 2021–22 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 ARAC via the NIAO's Report to those Charged with Governance (RttCwG). The Comptroller and Auditor General certified CCEA's Annual Report and Accounts for 2020–21 with an unqualified audit opinion without modification on 1 July 2021. The external audit identified one priority 2 and two priority 3 recommendations, all of which have been actioned. CCEA's Annual Report and Accounts were laid before the Northern Ireland Assembly on 2 July 2021.

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 reviewed and revised during 2021–22 following a consultation with all CCEA staff and remains draft until the Northern Ireland Programme for Government is finalised.

CCEA performance is managed and monitored through the 2021–22 CCEA Operational and Business Plan. This incorporates those actions and outcome measures which are approved by DE. Within the Operational and Business Plan, there are 67 measures; 30 of these are DE approved (the CCEA Business Plan) and 37 are CCEA measures (the CCEA Operational Plan). Each quarter, performance 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 DE and CCEA's Finance Committee.

In summary, 29 (97%) of the 30 measures in the 2021–22 DE Business Plan were assessed as Achieved or Substantially Achieved with one measure (3%) assessed as Likely to be Achieved but with Some Delay. A detailed review of performance is included in the Review of Performance in 2021–22 section of the CCEA Annual Report and Accounts 2021–22.

Regulation

The annual self-assessment exercise against the Regulatory General Conditions of Recognition (GCOR) was not required for 2021 due to the disruption caused by the COVID-19 pandemic.

ISO 9001 (Quality), ISO 14001 (Environmental) and ISO 45001 (Health and Safety)

In 2021–22, CCEA was successfully recertified to ISO 9001, ISO 14001 and 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)

CCEA ICT's compliance with the information security standard, ISO 27001, was recertified during 2021. This provides assurance on CCEA's information security controls. There will be a complete re-accreditation during 2022–23, under which all processes and procedures will be individually audited.

Cyber Essentials

Cyber Essentials is a government-backed certification sponsored by the National Cyber Security Centre (NCSC). This is specifically targeted at cyber security as part of overall information security (ISO27001). It will ensure that the CCEA approach to Cyber Security is correct and is aligned with the ISO 27000 accreditation. Cyber Essentials must be achieved before Cyber Essentials Plus can be attempted.

Cyber Essentials Plus

In 2021 CCEA also achieved Cyber Essentials Plus accreditation which is a full technical level audit of systems and processes to ensure approach is matched by the technical operational delivery.

ISO 20000 (Information Technology Service Management Standard)

In May 2021, 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 is a recognised IiP 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 with our investment in professional development. CCEA successfully retained Silver IiP status in June 2022.

Learning and Development

CCEA recognises that the foundation of achieving success is our approach to continuous learning and the ability to support staff to achieve strategic objectives. We continue to ensure that professional development is agile, progressive and 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. We have continued to invest during these unprecedented times with real time communication and effective leadership being at the forefront of what we do to ensure our staff feel engaged, motivated and ultimately still connected to their teams and the business as a whole.

We have adapted to a greater reliance on technology and virtual platforms to deliver our Annual Staff Development Programme in 2021–22. The 2021–22 Learning and Development Programme was designed to enhance our capacity for service delivery, flexibility and agility to respond to business need as and when it arises. The key focus was skills development and accredited programmes to support professional development.

Key themes of the Annual Staff Development Programme FLEX – Focussed Learning and Educational Excellence:

- Senior Leadership Programme
- Education Development Programme
- Middle Manager Programme
- Continuous Improvement/Accredited Programmes

- Departmental Specific Training
- Wo/Man Network.

Financial Management

Despite ongoing disruption and a challenging work environment, CCEA continued to operate effective and high-quality financial management processes throughout 2021–22. Budget reports are provided monthly to the Executive Team and DE. Financial performance is also reported to the CCEA Finance Committee and Governing Council as a standing item.

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 has adopted the Five Case Model for business case production including the introduction of new business case templates.

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 ARAC.

CCEA conducts PPEs in line with recommended practice as directed by the Department of Finance. During 2021–22, CCEA completed over 200 PPEs. All PPEs required by DE within the 2021–22 year were submitted within agreed timelines.

Feedback on the 2019–20 Business Case and PPE test drill was received on 1 July 2021. There were no major points raised with overall positive feedback. The feedback did note some minor points which were taken on board as part of in-year refresher training. The feedback also included some general findings from DE and other DE non-departmental public bodies (NDPBs).

Information Management and General Data Protection (GDPR)

A GDPR Steering Group remained in place throughout 2021–22 to assist the ongoing implementation of GDPR. All CCEA Data Protection related policies and procedures have been reviewed, updated and approved in line with the CCEA three-year rolling review of all policies and all staff have attended relevant training and awareness sessions.

CCEA has a designated Data Protection Officer and has established processes to ensure compliance with the GDPR and Data Protection Act 2018. During 2021–22, there were no lapses in CCEAs Protective Security arrangements, no significant data breaches/losses and no incidents requiring reporting to the Information Commissioners Office (ICO).

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 2021–22.

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 are reviewed in line with CCEA's rolling three-year review of policies and take account of feedback from independent sources (for example DE or internal audit).

During 2021–22, 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 2021–22 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 no losses were 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's internal audit function is outsourced to KPMG. KPMG developed a three-year internal audit strategy 2021–22 to 2023–24 incorporating an internal audit plan for 2021–22, both of which were approved by the Audit and Risk Assurance Committee (ARAC). The three-year internal audit strategy is subject to ongoing review by management, KPMG and ARAC.

The following Internal Audit Reviews were completed during 2021–22:

Audit Assignment	Status	Assurance Level
Procurement	Complete	Satisfactory
Information Governance	Complete	Satisfactory
Payroll, Travel and Subsistence, Bank and Cash	Complete	Satisfactory
Governance – Whistleblowing, Conflicts of Interest, Gifts/Hospitality	Complete	Satisfactory
Summer 2020 Complaints/Appeals (Bias and Discrimination)	Complete	Satisfactory
Human Resources	Complete	Satisfactory

The Annual Internal Audit Report and Overall Assurance Level for the year ended 31 March 2022 was presented to the ARAC on 26 April 2022.

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.

Having considered these audits and the factors above the auditors are providing the Council with the following overall assurance rating in relation to CCEA's system of internal control: **SATISFACTORY.**

During 2021–22, there were no Priority 1 recommendations identified by Internal Audit. All recommendations identified through the six 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

The impact of the outbreak of the COVID-19 pandemic in early 2020 was cataclysmic to the work of CCEA throughout 2020–21 and continued in 2021–22.

Alternative Awarding Arrangements Summer 2021

Despite a brief return to examinations in November 2020, because of the worsening health situation, the Summer 2021 series of public examinations was cancelled by the Education Minister in early January 2021. CCEA was required to develop an entirely new alternative approach to awarding, which was based on teacher professional judgement with quality assurance supported by a framework designed by CCEA.

Planning a Return to Public Examinations

On 17 May 2021 the Education Minister, Peter Weir MLA, announced a roadmap to a return to public examinations for all CCEA Qualifications for 2022, along with reductions in the assessment requirements across a range of CCEA qualifications. 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. As part of the contingency arrangements to support examinations going ahead in Summer 2022, CCEA is required to facilitate an additional Reserve exam series for July 2022. This additional examination series will support as many students as possible being awarded a grade in the context of possible increased levels of absence.

In January 2022 the health situation worsened, placing further uncertainty on the ability to deliver safe exams in Summer 2022. As a result, CCEA worked with DE to prepare contingency arrangements in case examinations were cancelled.

Regulation

In the absence of the normal controls in maintaining standards, with the cancellation of exams and introduction of Centre Determined Grades, CCEA Regulation faced significant challenges to maintain comparable standards with other jurisdictions in the UK during the response to COVID-19. This has been managed effectively with stakeholders, in particular higher education providers, through a communications plan and close monitoring of outcomes across the jurisdictions.

However, diverging policies across the three jurisdictions continues to present risks and this is exacerbated by the open qualifications market in Northern Ireland, as Ofqual regulated awarding organisations (AOs) will adopt English policy for their qualifications in Northern Ireland. CCEA Regulation mitigates this risk through ensuring DE and DfE are aware of the implications of any approaches taken by non-CCEA AOs, and if necessary, instructs the AOs to have different arrangements for Northern Ireland students. Of particular concern too, is the different GCSE grade scale operating across England and Wales and the technical challenges this creates in the joint approach to maintaining standards. These technical difficulties may result in a termination of the three-country approach to standards by Ofqual, which may have implications for qualifications in the future.

People and Resources

The changing requirements and the uncertain health situation throughout 2021–22 have had a considerable impact to the risk environment faced by CCEA. They have placed serious strain on the capacity of the organisation to deliver within available human resources because of increasing demands primarily as a result of the delivery of alternative awarding arrangements for Summer 2021.

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 2021–22;
- 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 2021–22.

This Governance Statement was formally reviewed and approved by CCEA’s Audit and Risk Assurance Committee on 26 April 2022.



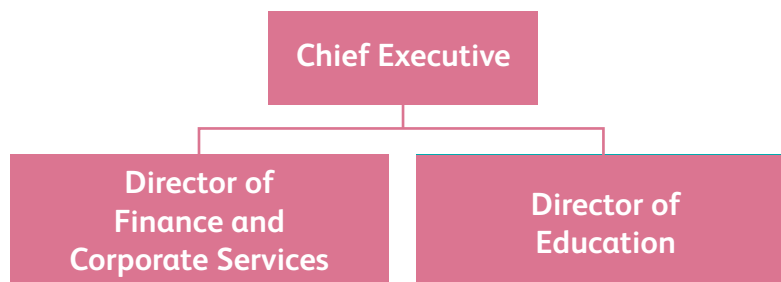
Signed: Date: 23 June 2022

Leah Scott
Director of Finance and Corporate Services
Temporary Acting Accounting Officer

Remuneration Report

CCEA Executive Team

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



The permanent Chief Executive formally resigned in April 2021. This required CCEA to implement revised management arrangements during the 2021–22 financial year. As part of the arrangements, an Interim Chief Executive was appointed and an additional temporary Director for Curriculum and Assessment was added to CCEA's Executive Team.

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 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. The Temporary Director of Education was appointed in May 2021 and the Temporary Director of Curriculum and Assessment was in post from July 2021 to January 2022.

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 Department of Finance 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 CCEA's Governing 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 £1,000)		Total £000	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Margaret Farragher Interim Chief Executive (appointed 21 st April 2021)	80-85	75-80	27	27	115-120	105-110
Director of Education (1 st April - 20 th April 2021)	5-10					
Leah Scott Director of Finance and Corporate Services	70-75	70-75	11	23	80-85	90-95
Justin Edwards Chief Executive (resigned 30 th April 2021)	5-10	115-120	18	42	25-30	155-160
Amanda Swann Temporary Director of Education (appointed 6 th May 2021)	60-65	–	20	–	80-85	–
Corinne Latham Temporary Director of Curriculum (26 th July 2021 - 26 th Jan 2022)	35-40	–	4	–	35-40	–

* 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 2021–22 year, the Chairperson, Tommy O'Reilly received a remuneration of £19,417. In addition, £1,473 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.

Fair Pay Disclosures (Audited)

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

The banded remuneration of the highest-paid director in CCEA in the financial year 2021-22 was £90,000 - £95,000 (2020-21; £110,000 - £115,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2021-2022	25th percentile	Median	75th percentile
Total remuneration (£)	24,920	32,798	42,614
Pay ratio	3.7:1	2.8:1	2.2:1

2020-2021	25th percentile	Median	75th percentile
Total remuneration (£)	24,491	31,346	40,878
Pay ratio	4.6:1	3.6:1	2.8:1

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.

All of the ratios for 2021-22 have reduced from 2020-21 because the highest-paid director band has reduced.

For 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2021-22, Nil (2020-21; Nil) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £18,500 to £92,500 (2020-21; £18,000 to £112,500).

Percentage Change in Remuneration

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

1. salary and allowances, and
 2. performance pay and bonuses
- of the highest paid director and of their employees as a whole.

The percentage changes in respect of CCEA are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2021-22 v 2020-21
Average employee salary and allowances	2.1%
Highest paid director's salary and allowances	-17.8%
Average employee performance pay and bonuses	4.4%
Highest paid director's performance pay and bonuses	N/a ¹

¹No performance pay or bonuses were payable to the highest paid director in these years.

The percentage change for average employee salary and allowances was an increase of 2.1%. This net movement was primarily linked to 3 main factors, namely NJC pay settlement, progression within pay bands and savings associated with staff turnover. In 2021-22 Staff were awarded a 1.75% NJC pay settlement. Each pay band has increasing scale points and each year staff move up a scale point until the top of the pay band has been achieved. The movement in pay band for 2021-22 was the equivalent to an additional average salary increase of 1.75%. These increases were offset by an increase in staff turnover which resulted in staff at the higher end of their pay band being replaced by new employees who normally commence on the lowest scale point of their pay band.

The percentage change for the highest-paid director's salary and allowances decreased by 17.8% because the banded remuneration of the highest-paid director in CCEA in the financial year 2021-22 was £90,000 - £95,000 a reduction from 2020-21 when it was £110,000 - £115,000.

The percentage change for average employee performance pay and bonuses increased by 4.4% as a result of yearly increase in salary bands and a 1.75% NJC pay settlement for 2021-22.

Chairperson, Chief Executive and Director Pension Entitlements (Audited)

The post of Chairperson is non-pensionable.

	Real increase in pension earned in the year to 31/03/22	Real increase/ (decrease) in accrued lump sum in the year to 31/03/22	Total accrued pension at 31/03/22	Total accrued lump sum at 31/03/22	CETV at 31/03/22	CETV at 31/03/21	Real increase/ (decrease) in CETV
	£000	£000	£000	£000	£000	£000	£000
Margaret Farragher Interim Chief Executive (appointed 21 st April 2021) Director of Education (1 st April - 20 th April 2021)	0-2.5	–	5-10	–	85	61	14
Leah Scott Director of Finance and Corporate Services	0-2.5	(2.5-0)	20-25	15-20	288	265	8
Justin Edwards Chief Executive (resigned 30 th April 2021)	0-2.5	–	25-30	5-10	344	326	18
Amanda Swann Temporary Director of Education (appointed 6 th May 2021)	0-2.5	–	10-15	–	132	–	10
Corinne Latham Temporary Director of Curriculum (26 th July 2021 - 26 th Jan 2022)	–	–	20-25	35-40	297	–	–

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

45 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 2021–22 are as follows:

Band	Actual Annual Pensionable Earnings (£)	Contribution Rates
1	Up to £28,309.99	7.4%
2	£28,310 to £38,108.99	8.6%
3	£38,109 to £45,185.99	9.6%
4	£45,186 to £59,885.99	10.2%
5	£59,886 to £81,661.99	11.3%
6	£81,662 and above	11.7%

In 2021–22, the employer's contribution rate was 25.1%, (25.1% in 2020–21).

Contributions for the year:

	2021–2022	2020–2021
	£	£
Employer's	504,996	495,516
Employees'	204,273	201,638
Total	<u>709,269</u>	<u>697,154</u>

Northern Ireland Local Government Officers' Superannuation

Committee Scheme

CCEA participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (the NILGOSC scheme) for 301 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 is 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 £23,000	5.8%	2.90%
3	£23,001 to £38,400	6.5%	3.25%
4	£38,401 to £46,600	6.8%	3.40%
5	£46,601 to £92,300	8.5%	4.25%
6	More than £92,300	10.5%	5.25%

In 2021–22, the employer's contribution rate was 19.5% (19.5% in 2020-21).

Contributions for the year:

	2021–2022	2020–2021
	£	£
Employer's	1,711,143	1,649,082
Employees'	599,226	574,087
Total	2,310,369	2,223,169

National Employment Savings Trust

CCEA participates in the National Employment Savings Trust (NEST) for 180 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 2021–22 the employee contribution rate was 5% (5% in 2020–21) of pensionable pay, and the employer contribution rate was 3% (3% in 2020–21).

Contributions for the year:

	2021–2022	2020–2021
	£	£
Employer's	12,734	9,056
Employees'	21,224	15,101
Total	<u>33,958</u>	<u>24,157</u>

Staff Report

Staff Costs (Audited)

	Permanent staff/FTC* 2021-22	Temporary staff 2021-22	Total 2021-22	Total 2020-21
	£000	£000	£000	£000
Wages and salaries	10,960	470	11,430	11,293
Social Security costs	1,169	29	1,198	1,182
Pension costs	5,038	13	5,051	3,571
Total	17,167	512	17,679	16,046

* 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 2021-22	Total 2020-21
Directly Employed	314	12	326	317
Total	314	12	326	317

*Fixed term contract

Employee Sickness Absence

Average annual sickness absence for the reporting year from 1 April 2021 to 31 March 2022 increased to 8.7 days in comparison to 8.6 days in 2020-21. Short-term absence increased by 179% to 1,633 days in 2021-22 from 585 days in 2020-21. There were higher levels of absence due to a significant increase in COVID-19 cases and self-isolation among CCEA staff in 2021-22 compared to 2020-21. This was a consequence of less public health restrictions being in place in 2021-22 than in 2020-21.

Overall absence increased by over 3% from 2,686 days in 2020-21 to 2,772 days in 2021-22.

Staff Turnover

The staff turnover percentage for CCEA is calculated for the financial year as the number of leavers within that year divided by the average of staff in post over the period. The staff turnover percentage increased from 6.47% in 2020-21 to 7.69% in 2021-22. The staff turnover percentage was higher in 2021-22 due to an increase in the number of fixed-term contracts needs in 2021-2022 to meet additional examination series requirements.

Off-Payroll Payments

CCEA made no off-payroll payments during the 2021–22 financial year (2020–21 £Nil).

Staff Redeployment

No formal redeployments were required within CCEA, during the 2021–22 financial year, to deal with the impact of COVID-19 and the UK's exit from the EU. Temporary, ad-hoc arrangements within and between teams, enabled CCEA to successfully navigate any pressures that arose.

Staff Composition

As at 31 March 2022, the Executive Team was made up of one female Interim Chief Executive and two female Directors.

Of the remaining 324 employees, 177 are female while 147 are male. The number of staff at each grade is shown below:

Grade	No. of Staff
Clerical Officer	45
Senior Clerical Officer	10
Executive Officer	49
Senior Executive Officer	53
Higher Executive Officer	51
Senior Administrative Officer	25
Senior Professional Grade	63
Programme Manager	18
Principal Officer	2
Business Manager	8
Director	2
Chief Executive	1

Consultancy Costs

CCEA incurred consultancy costs of £nil in the financial year 2021–22, (2020–21 £13,327).

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.

The online survey is to measure progress and provide trend data on staff perceptions and organisational culture to support our action planning.

Our aim is to:

- invest and build capacity of our workforce;
- plan for the future in order to deliver on our Operational and Corporate objectives;
- be progressive and forward thinking and adapt to change;
- continually reshape and reform how our staff work; and
- embrace a continuous improvement culture that strives to be best in class and an employer of choice.

To capture or compare trend data from the 2019 survey, the same online survey was deployed in May 2020 and also in 2021.

Summary of Results: Comparators results from 2020 to 2021

A total of 73% of staff completed the survey in 2021 which is an increase of 2% from 2020 and a 13% increase 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. It must be noted that these surveys provide a sense check of where we stand at each given year.

The Investors in People Benchmark depicts a minimal drop of just 3 points, from 660 in 2020 to 657 in 2021. The benchmark in 2019 was 630, showing an increase of 27 points overall, which is encouraging taking into consideration the challenges of the last 18 months and staff working remotely.

Benchmarks and Comparators

1. Average ratings present at 5+ (out of 7) in seven of the nine indicators, which is a positive result.
2. The highest rated indicators centre on:
 - a. managing performance (5.5)
 - b. structuring work (5.4)
 - c. values and behaviours (5.3).
3. The lowest scoring area overall is recognising and rewarding high performance (4.5) followed by leading and inspiring people (4.9).
However, both indicators maintained the same average ratings as 2020.
4. Theme-Level: Of the 27 themes in the framework, 9 present slight improvements in average ratings compared with 2020 survey outcomes, 5 produced ratings equal to 2020 scores and 13 showed a decrease.
5. We have achieved increases in average ratings in four of the lowest scoring themes.

CCEA successfully retained Silver IiP status in June 2022.

Reporting of compensation and exit packages for all staff 2021–22 (Audited)

There were no redundancies or other departures in 2020–21 or 2021–22.

Assembly Accountability and Audit Report (Audited)

Remote Contingent Liabilities (Audited)

CCEA does not have any material remote contingent liabilities in the 2021–22 financial year (2020–21 £Nil).

Losses and Special Payments (Audited)

The total value of CCEA's losses and special payments did not total more than £1,000 for 2021–22 or 2020–21 financial years.

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 2021–22 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 (Audited)

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.

For a second year in a row, CCEA's actual earned income for 2021–22 was significantly lower than in a normal year. As highlighted under the Summary Financial Results 2021-22 section, COVID-19 again created significant disruption to virtually all examination series in 2021-22 and resulted in reduced income. The reduced income was mitigated primarily by the reduction in CCEA's operating expenditure.

Signed:  Date: 23 June 2022

Leah Scott
Director of Finance and Corporate Services
Temporary Acting Accounting Officer

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 2022 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. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted 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 2022 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 that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, 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:

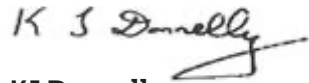
- obtaining an understanding of the legal and regulatory framework applicable to CCEA through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included Schedule 3 of the Education (Northern Ireland) Order 1998;
- 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

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
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28 June 2022

03 FINANCIAL STATEMENTS AND NOTES



Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

	Note	2021–2022 £	2020–2021 £
Revenue from contracts with customers	3	(470,319)	(390,141)
Other operating income	3	(3,807,825)	(2,437,736)
Total operating income		(4,278,144)	(2,827,877)
Expenditure			
Staff costs	4	17,678,661	16,046,642
Other operating expenditure	6	8,420,516	7,382,676
Depreciation	7	316,140	373,063
Amortisation	8	8,188	2,066
Total operating expenditure		26,423,505	23,804,447
Net operating expenditure		22,145,361	20,976,570
Finance expense	9	602,000	415,000
NET EXPENDITURE FOR THE YEAR	18	22,747,361	21,391,570

Statement of Other Comprehensive Net Expenditure

	Note	2021–2022 £	2020–2021 £
NET EXPENDITURE FOR THE YEAR (transferred to general reserve)		22,747,361	21,391,570
Net (gain) on revaluation of property, plant and equipment (in revaluation reserve)	7 & 17	(8,753)	(19,907)
Net loss on revaluation of intangibles (in revaluation reserve)	8 & 17	265	46
Actuarial (gain)/loss in respect of pension liability	18	(11,634,000)	8,960,000
COMPREHENSIVE NET EXPENDITURE FOR THE YEAR		11,104,873	30,331,709

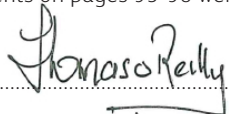
All amounts above relate to continuing activities.

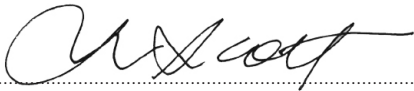
The notes on pages 99-119 form part of these financial statements.

Statement of Financial Position at 31 March 2022

	Note	2021–2022 £	2020–2021 £
Non-current assets			
Property, plant and equipment	7	538,471	746,786
Intangible assets	8	14,256	22,706
Total non-current assets		552,727	769,492
Current assets			
Inventories	10	2,347	4,623
Trade and other receivables	11	2,135,471	2,491,867
Cash and cash equivalents	12	472,244	1,779,466
Total current assets		2,610,062	4,275,956
Total assets		3,162,789	5,045,448
Current liabilities			
Trade and other payables	13	(3,519,563)	(3,541,414)
Total current liabilities		(3,519,563)	(3,541,414)
Total assets less current liabilities		(356,774)	1,504,034
Non-current liabilities			
Provisions	14	(629,000)	(718,000)
Pension liabilities	5.1c	(20,768,107)	(28,924,146)
Total non-current liabilities		(21,397,107)	(29,642,146)
Total assets less total liabilities		(21,753,881)	(28,138,112)
Taxpayers' equity and other reserves			
Revaluation reserve	17	(7,026)	(15,519)
General reserve	18	(21,746,855)	(28,122,593)
Total equity		(21,753,881)	(28,138,112)

The financial statements on pages 95-98 were approved by the Governing Council on 23 June 2022 and were signed on its behalf by:

Tommy O'Reilly:  Date: 23 June 2022
Chairperson

Leah Scott:  Date: 23 June 2022
Director of Corporate Services, Temporary Acting Accounting Officer

The notes on pages 99-119 form part of these financial statements.

Statement of Cash Flows

for the year ended 31 March 2022

		2021–2022	2020–2021
	Note	£	£
Cash flows from operating activities			
Net expenditure after interest		(22,747,361)	(21,391,570)
Adjusted for:			
Depreciation	7	316,139	373,063
Amortisation	8	8,188	2,066
Bad debt provision	11	(1,511)	169
Bad debts written off		-	7
IAS 19 pension costs*	5.1d	3,388,961	1,734,918
Decrease in inventories	10	2,276	476
Decrease in trade and other receivables	11	357,908	117,204
(Decrease)/Increase in trade and other payables	13	(21,851)	495,834
Increase in provisions	14	-	75,000
Net cash outflow from operating activities		(18,697,251)	(18,592,833)
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(99,071)	(97,672)
Purchase of intangible assets	8	-	(24,812)
Net outflow from investing activities		(99,071)	(122,484)
Cash flows from financing activities			
Recurrent grants received	16	17,273,838	18,313,771
Capital grants received	16	215,262	61,565
Net inflow from financing activities		17,489,100	18,375,336
Net increase in cash and cash equivalents in the year		(1,307,222)	(339,981)
Cash and cash equivalents at 1 April 2021	12	1,779,466	2,119,447
Cash and cash equivalents at 31 March 2022	12	472,244	1,779,466

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

The notes on pages 99-119 form part of these financial statements.

Statement of Changes in Taxpayers' Equity

Year ended 31 March 2022

	Note(s)	General Reserve £	Revaluation Reserve £	Total Taxpayers' equity £
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	(21,352,459)
Auditors remuneration	6	(19,247)	-	(19,247)
Actuarial loss in respect of pension liability	18	(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)
Changes in taxpayers' equity 2021–22				
Comprehensive net expenditure for the year	18	(22,728,925)	8,493	(22,720,432)
Auditor's remuneration	6	(18,436)	-	(18,436)
Actuarial gain in respect of pension liability	5	11,634,000	-	11,634,000
Recurrent grant-in-aid from the Department of Education	18	17,273,838	-	17,273,838
Capital grant-in-aid from the Department of Education	18	215,262	-	215,262
Balance at 31 March 2022		(21,746,855)	(7,026)	(21,753,881)

The notes on pages 99-119 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 March 2022

1 STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the 2021–22 Government Financial Reporting Manual (FReM) issued by Treasury as directed by the Department of Finance (DoF). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM 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.

Going Concern

In accordance with the FReM, 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 2022–23. The allocation is the same as the opening allocation for 2021-22, with an additional allocation of £1.492m in relation to COVID-19 related activities. In addition, CCEA is working closely with DE in relation to a range of financial scenarios in 2022–25. 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 FReM. 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 is 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. CCEA hold 3 Leases which will transfer onto the Statement of Financial Position (SoFP) in accordance with IFRS 16 on 1 April 2022. 3 leases with a combined Net Book Value (NBV) of £4,445k will come onto the SoFP. These leases cease on 31 July 2026. See Note 15 Leases Commitments for further detail.

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025. 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 Interim 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 74). 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 2022 is analysed as follows:

	Chief Executive	Education	Finance & Corporate Services	Total
	£(000s)	£(000s)	£(000s)	£(000s)
Expenditure	2,215	13,474	11,336	27,025
Income	(970)	(2,836)	(472)	(4,278)
Net expenditure after interest	1,245	10,638	10,864	22,747

3 INCOME

	2021–2022	2020–2021
	£	£
Revenue from contracts with customers	470,319	390,141
Other operating income		
Examination fees	2,784,944	1,653,856
Other activities	1,022,881	783,880
Total operating income (shown net of VAT)	4,278,144	2,827,877

4 STAFF COSTS

Staff Costs comprise:

	Permanent staff/FTC*	Temporary staff	Total	Total
	2021–2022	2021–2022	2021–2022	2020–2021
	£	£	£	£
Wages and salaries	10,960,016	470,174	11,430,190	11,293,983
Social Security costs	1,168,924	29,248	1,198,172	1,181,706
Pension costs	5,037,565	12,734	5,050,299	3,570,953
Total	17,166,505	512,156	17,678,661	16,046,642

* 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.

5.1 a) Teachers' Superannuation Scheme

45 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 2021–22 are as follows:

Band	Actual Annual	
	Pensionable Earnings (£)	Contribution Rates
1	Up to £28,309.99	7.4%
2	£28,310 to £38,108.99	8.6%
3	£38,109 to £45,185.99	9.6%
4	£45,186 to £59,885.99	10.2%
5	£59,886 to £81,661.99	11.3%
6	£81,662 and above	11.7%

In 2021–22, the employer's contribution rate was 25.1%, (25.1% in 2020-21)

Contributions for the year:	2021–2022	2020–2021
	£	£
Employer's	504,996	495,516
Employees'	204,273	201,638
Total	709,269	697,154

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 301 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 45 and 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 2021–22 are as follows:

Band	Pensionable pay (£)	Contribution rates	50/50 Rate
1	£0 to £15,000	5.5%	2.75%
2	£15,001 to £23,000	5.8%	2.90%
3	£23,001 to £38,400	6.5%	3.25%
4	£38,401 to £46,600	6.8%	3.40%
5	£46,601 to £92,300	8.5%	4.25%
6	More than £92,300	10.5%	5.25%

In 2021–22, the employer's contribution rate was 19.5% (19.5% in 2020–21)

Contributions for the year:	2021–2022 £	2020–2021 £
Employer's	1,711,143	1,649,082
Employees'	599,226	574,087
Total	2,310,369	2,223,169

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

	2021–2022 £(000s)	2020–2021 £(000s)
Present value of funded liabilities	(92,026)	(94,164)
Fair value of plan assets	71,258	65,240
Net underfunding in funded plans	(20,768)	(28,924)
Present value of unfunded obligations (Note 14)	(554)	(643)
Net liability – total non-current liability	(21,322)	(29,567)
Amounts in the statement of financial position		
Liabilities	(21,322)	(29,567)
Asset	-	-
Net liability	(21,322)	(29,567)

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

	2021–2022	2020–2021
	£(000s)	£(000s)
Opening defined benefit obligation	94,807	71,635
Current service cost	4,541	3,014
Interest cost	1,982	1,638
Contributions by members	599	574
Actuarial losses /(gains)	(7,891)	19,398
Estimated unfunded benefits paid	(43)	(45)
Estimated benefits paid	(1,415)	(1,407)
Closing defined benefit obligation	92,580	94,807

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

	2021–2022	2020–2021
	£(000s)	£(000s)
Opening fair value of employer assets	65,240	52,763
Expected return on assets	1,380	1,223
Contributions by members	599	574
Contributions by employer	1,711	1,649
Contributions in respect of unfunded benefits	43	45
Actuarial gains	3,743	10,438
Unfunded benefits paid	(43)	(45)
Benefits paid	(1,415)	(1,407)
Closing fair value of plan assets	71,258	65,240

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

	2021–2022	2021–2022	2021–2022	2020–2021
	Quoted	Unquoted	Total	Total
Equities	42.8%	0.1%	42.9%	46.3%
Bonds	26.2%	0.0%	26.2%	35.7%
Properties	0.0%	10.0%	10.0%	8.9%
Cash	4.0%	0.0%	4.0%	5.3%
Other	0.7%	3.1%	3.8%	3.8%
Multi Asset Credit	13.1%	0.0%	13.1%	0.0%

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

	2021–2022	2020–2021
Discount rate	2.7%	2.1%
Future salary increases	4.5%	4.2%
Future pension increases	3.0%	2.7%
Pension accounts revaluation rate	3.0%	2.7%
CPI Inflation	3.0%	2.7%

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

	2021–2022	2020–2021	2019–2020	2018–2019	2017–2018
	£(000s)	£(000s)	£(000s)	£(000s)	£(000s)
Fair value of employer assets	71,258	65,240	52,763	62,026	56,091
Present value of defined benefit obligation	(92,026)	(94,164)	(71,635)	(71,785)	(67,217)
Deficit	(20,768)	(28,924)	(18,872)	(9,759)	(11,126)
Experience adjustments on plan assets	3,743	10,438	(11,773)	2,591	1,402
Experience adjustments on plan liabilities	7,891	(19,398)	5,354	(91)	(256)
Actuarial gains/(losses) on employer assets	3,743	10,438	(11,773)	2,591	1,402
Actuarial gains/(losses) on obligation	7,891	(19,398)	5,354	(91)	(255)
Actuarial gains/(losses) recognised in statement of changes in taxpayers' equity	11,634	(8,960)	(6,419)	2,500	1,147

Sensitivity Analysis:

The approximate impact of changing the key assumptions on the present value of the funded defined obligation as at 31 March 2022 and the projected service cost for the year ending 31 March 2023 is set out below. We have not included sensitivity of unfunded benefits on materiality grounds.

Funded LGPS benefits

Discount rate assumption

	+0.1% p.a.	Base figure	-1.0% p.a.
Adjustment to discount rate			
Present value of total obligation (£M's)	90.001	92.026	94.051
% change in present value of total obligation	-2.2%		2.2%
Projected service cost (£M's)	4.054	4.205	4.365
Approximate % change in projected service cost	-3.6%		3.8%

Rate of general increase in salaries

	+0.1% p.a.	Base figure	-1.0% p.a.
Adjustment to salary increase rate			
Present value of total obligation (£M's)	92.486	92.026	91.566
% change in present value of total obligation	0.5%		-0.5%
Projected service cost (£M's)	4.205	4.205	4.205
Approximate % change in projected service cost	0.0%		0.0%

Rate of increase to pensions and rate of revaluation of pensions accounts

	+0.1% p.a.	Base figure	-1.0% p.a.
Adjustment to pension increase rate			
Present value of total obligation (£M's)	93.590	92.026	90.462
% change in present value of total obligation	1.7%		-1.7%
Projected service cost (£M's)	4.365	4.205	4.054
Approximate % change in projected service cost	3.8%		-3.6%

Post retirement mortality assumption

	-1 year	Base figure	+1 Year
Adjustment to mortality age rating assumption*			
Present value of total obligation (£M's)	95.247	92.026	88.805
% change in present value of total obligation	3.5%		-3.5%
Projected service cost (£M's)	4.373	4.205	4.037
Approximate % change in projected service cost	4.0%		-4.0%

* 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;

	2021–2022	2020–2021
	£	£
Current service cost	4,541,000	3,014,000
Interest on obligation and Expected return on assets	602,000	415,000
Loss	<u>5,143,000</u>	<u>3,429,000</u>

e) **National Employment Savings Trust**

CCEA participates in the National Employment Savings Trust (NEST) for 180 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 2021-22 the employee contribution rate was 5% (5% in 2020–21) of pensionable pay, and the employer contribution rate was 3% (3% in 2020-21).

Contributions for the year:

	2021–2022	2020–2021
	£	£
Employer’s	12,734	9,056
Employees’	21,224	15,101
	<u>33,958</u>	<u>24,157</u>

5.2 Early Departure Costs

Lump sum payments during the year relating to early departures amounted to Nil (2021 Nil).

Annual costs relating to early departures in previous years that are met by CCEA currently amount to £45,881. These annual costs will continue in line with pension payments and are index linked.

	2021–2022	2020–2021
	£	£
Provision for liabilities and charges	554,000	643,000

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

	2021–2022	2020–2021
	£	£
Examiner and teacher costs	2,783,752	1,757,218
Premises and equipment	2,467,154	2,282,611
Supplies and services	2,565,686	2,198,492
Substitute teacher costs	228,337	390,015
Printing costs	162,575	621,257
Distribution costs	165,096	98,989
Auditors remuneration	18,436	19,247
Transport and travel costs	10,063	3,605
Council fees and expenses	19,417	12,242
	<u>8,420,516</u>	<u>7,382,676</u>

CCEA's external auditor is the Northern Ireland Audit Office (NIAO). The cost of audit work performed by the NIAO in 2021–2022 was £18,436 for audit services. In 2020–2021 the cost of audit work was £19,247, which included £17,997 for audit services and £1,250 for non-audit services related to the National Fraud Initiative.

7 PROPERTY, PLANT AND EQUIPMENT 2021-22

	Computer Hardware	Computer Software	Office Furniture and Equipment	Plant and Machinery	Vehicles	Assets Under Construction	TOTAL
	£	£	£	£	£	£	£
COST OR VALUATION							
At 1 April 2021	2,160,164	223,570	1,737,313	37,925	25,993	78,318	4,263,284
Indexation	(9,486)	(1,346)	27,870	5,454	–	–	22,492
Additions	77,163	–	21,908	–	–	–	99,071
Disposals	–	–	–	–	–	–	–
At 31 March 2022	2,227,841	222,224	1,787,091	43,379	25,993	78,318	4,384,847

ACCUMULATED DEPRECIATION							
At 1 April 2021	1,899,783	198,031	1,376,558	16,134	25,992	–	3,516,498
Indexation	(7,072)	(1,148)	19,639	2,319	–	–	13,739
Charge for year	189,521	25,341	98,841	2,436	–	–	316,139
Depreciation eliminated on disposal	–	–	–	–	–	–	–
At 31 March 2022	2,082,232	222,224	1,495,038	20,889	25,992	–	3,846,376

NET BOOK VALUE							
At 31 March 2021	260,381	25,540	360,754	21,791	1	78,318	746,786
At 31 March 2022	145,609	–	292,053	22,490	1	78,318	538,471

Property, plant and equipment have been re-indexed at 31 March 2022 using the indices from the Office for National Statistics, and the overall gain of £8,753 (2021: gain of £19,907) after depreciation was transferred to the revaluation reserve. All tangible assets were owned by CCEA at 31 March 2022.

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.

8 INTANGIBLE ASSETS 2021–22

	Software Licences
	£
COST OR VALUATION	
At 1 April 2021	383,158
Indexation	(333)
Additions	–
Disposals	–
At 31 March 2022	382,825
ACCUMULATED AMORTISATION	
At 1 April 2021	360,452
Indexation	(68)
Charge for year	8,188
Depreciation eliminated on disposal	–
At 31 March 2022	368,572
NET BOOK VALUE	
At 31 March 2021	22,706
At 31 March 2022	14,253

Intangible fixed assets have been re-indexed at 31 March 2022 using the indices from the Office for National Statistics and the overall loss of £265 (2021: gain of £46) after depreciation was transferred to the revaluation reserve. All intangible assets were owned by CCEA at 31 March 2022.

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 the 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	27,706

Intangible fixed assets have been re-indexed at 31 March 2021 using the indices from the Office for National Statistics and the overall gain 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.

9 OTHER FINANCE EXPENSE		
	2021–2022	2020–2021
	£	£
NILGOSC interest on obligations and expected return on assets	602,000	415,000
	<u>602,000</u>	<u>415,000</u>

10 INVENTORIES		
	2021–2022	2020–2021
	£	£
Teaching aids	2,347	4,623
	<u>2,347</u>	<u>4,623</u>

11 TRADE AND OTHER RECEIVABLES		
	2021–2022	2020–2021
	£	£
Trade receivables	614,646	992,237
Provision for bad debts	(1,969)	(458)
Other receivables	53,667	3,310
Prepayments and accrued income	1,469,127	1,496,778
	<u>2,135,471</u>	<u>2,491,867</u>

12 CASH AND CASH EQUIVALENTS		
	2021–2022	2020–2021
	£	£
Balance at 1 April	1,779,466	2,119,447
Net change in cash and cash equivalent balances	(1,307,222)	(339,981)
Balance at 31 March 2022	<u>472,244</u>	<u>1,779,466</u>
The Following balances at 31 March were held at commercial banks and cash in hand	2021–2022	2020–2021
	£	£
Cash and cash equivalents as in the statement of financial position	<u>472,244</u>	<u>1,779,466</u>

13 TRADE AND OTHER PAYABLES		
	2021–2022	2020–2021
	£	£
Amount falling due within one year:		
Trade payables	-	387
Taxes and social security	411,520	287,840
Other payables	32,146	13,720
VAT	35,479	45,981
Accruals and deferred income	3,040,418	3,193,486
	<u>3,519,563</u>	<u>3,541,414</u>

14 PROVISIONS

	Unfunded pension liability provision	Settlement of holiday pay claims provision	Provisions total
	£	£	£
Balance at 1 April 2021	643,000	75,000	718,000
Provided in the year	-	-	-
Utilised in year	(89,000)	-	89,000
Balance at 31 March 2022	554,000	75,000	629,000
Analysis of expected timing of discounted flows:			
Less than 1 year	92,333	75,000	167,333
Later than 1 year but less than 5 years	123,111	-	123,111
In more than 5 years	338,556	-	338,556
	554,000	75,000	629,000

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	2021–2022	2020–2021
	£	£
Buildings		
Not later than one year	1,048,014	262,950
Later than one year and not later than five years	3,148,796	–
Later than five years	–	–
	<u>4,196,810</u>	<u>262,950</u>

IFRS 16 Leases replaces IAS 17 Leases and is 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. CCEA hold 3 Leases which will transfer onto the Statement of Financial Position (SoFP) in accordance with IFRS 16 on 1 April 2022. 3 leases with a combined Net Book Value (NBV) of £4,445k will come onto the SoFP. These leases cease on 31 July 2026.

The financial impact of IFRS 16 in the statement of financial position:

Property Leases

£000s

Right of use asset at 1 April 2022	4,445
Lease Liability at 1 April 2022	(4,445)

The financial impact of IFRS 16 in the statement of comprehensive net expenditure:

2022-2023

£000s

Rental Payments	(1,039)
Depreciation	1,026
Interest	21

16 DEPARTMENT OF EDUCATION GRANTS IN AID		
	2021–2022	2020–2021
	£	£
Recurrent grants in aid	17,273,838	18,313,771
Capital grants in aid	215,262	61,565
	<u>17,489,100</u>	<u>18,375,336</u>

17 REVALUATION RESERVE		
	2021–2022	2020–2021
	£	£
At 1 April 2021	(15,519)	(35,383)
Indexation	8,493	19,864
At 31 March 2022	<u>(7,026)</u>	<u>(15,519)</u>

18 GENERAL RESERVE		
	2021–2022	2020–2021
	£	£
At 1 April 2021	(28,122,593)	(16,146,359)
Net expenditure for the year	(22,747,361)	(21,391,570)
Actuarial gain/(loss)	11,634,000	(8,960,000)
Recurrent grants in aid (Note 16)	17,273,838	18,313,771
Capital grants in aid (Note 16)	215,262	61,565
At 31 March 2022	<u>(21,746,855)</u>	<u>(28,122,593)</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 Membership	Related Party	Position held in Related Party	CCEA's Transactions with Related Party 2021-22
Member of Audit and Risk and Education Committees	Queens University Belfast	Employee	Expense: £185 subscription
Member of Audit and Risk and Regulation Committees	1. Stranmillis College 2. South Eastern Regional College (SERC)	1. Member of Governing Body 2. Member of Governing Body	1. Stranmillis College, expense: £581 room hire and catering 2. SERC, income: £3,461 examinations income
Chair of Finance Committee and member of Remuneration, Appeals and Education Committees	Belfast Metropolitan College (BMC)	Governor	BMC, income: £14,274 examinations income
Member of Finance, Appeals and Education Committees	Queen's University Belfast	Member of Senate	Expense: £185 subscription

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 examination centres and other Public Sector bodies, CCEA has low exposure to credit risk.

23 EVENTS AFTER THE REPORTING PERIOD DATE

The Interim Chief Executive during 2021-22, Margaret Farragher, formally resigned on 10 June 2022 which will take effect from 10 September 2022.

Date of Authorisation for Issue

The Council's Accounts were approved on the 23 June 2022 by the Chairperson and Temporary Acting Accounting Officer and authorised for issue on the 28 June 2022.

