

CCEA ANNUAL REPORT 2022–2023



Northern Ireland Council
for the Curriculum,
Examinations and Assessment

**Annual Report and Accounts
for the Year Ended 31 March 2023**

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 5 July 2023

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01 PERFORMANCE REPORT



Performance Overview

The performance overview is a short summary of the full story of CCEA and its performance in the 2022-23 financial year

Chief Executive's Foreword



The welcome return to public examinations in Summer 2022 came as a timely reminder of the importance and significance of CCEA and the positive impact that it has on thousands of learners across Northern Ireland. CCEA plays a fundamental role in delivering hundreds of thousands of examinations results every year, alongside providing advice, guidance and support on the Northern Ireland Curriculum. As such, CCEA is familiar to many households and families across Northern Ireland, as well as being a trusted partner within the wider education sector.

It is for this reason I feel so privileged to take up the role as Chief Executive and lead this organisation on the next phase of its journey. I wish to thank the interim Chief Executive, Leah Scott, and the wider Executive Team for their leadership and commitment which ensured that CCEA continued to deliver its services and support to schools and colleges.

Throughout 2022–23 we continued to modernise and utilise technology to further support our work. Progress continues with the move to online marking, with 93 percent of CCEA's examination papers now online. Technology also came to the forefront to support the Summer 2022 alternative grading pathways and the unique reserve series.

A particular highlight of the last 12 months has been the chance to forge new and strengthen existing partnerships with various stakeholders and partner organisations to support schools and learners. In September, in partnership with the Consumer Council, we launched the Scamwise resources, aimed at helping students to avoid scams and identity theft.

This year we also developed resources with the Northern Ireland Ambulance Service, the Department of Education and Education Authority Northern Ireland to support the new legislation of cardiopulmonary resuscitation (CPR) and Automated External Defibrillator (AED) statutory inclusion in Key Stage 3 Learning for Life and Work. These examples demonstrate CCEA's expertise and commitment to equipping our learners with the skills and knowledge they need for a modern world.

CCEA has a long history of contributing to wider issues and conversations within the education sector and this year has been no different. Work started on the early stages of CCEA's contribution to the Fair Start Report and will build on existing programmes that were progressed this year such as refreshing the Key Stage 3 e-learning modules, Foundation Stage and Learning Through Play series. Our key role in Fair Start will involve refreshing the design principles of the Northern Ireland Curriculum as we continue to promote and raise key stakeholders' awareness of it.

Having been consigned to Teams, Zoom and screens for much of the last two years, the opportunity to return to face-to-face events and in-person engagement has been most welcome. This year saw the return of the Moving Image Arts showcase and True Colours – two key events that provide learning opportunities for learners, alongside celebrating the talents of our young artists.

In CCEA Regulation, work continued at pace as we implemented the first stage of the return to pre-pandemic grading standards. Through this work, learners were able to progress while ensuring CCEA qualifications retained their value and portability across the three jurisdictions. Outside of the grading standards, CCEA Regulation accredited over 400 qualifications and provided significant support for Vocational and Technical Qualifications to ensure learners received a qualification result.

This year, we were recognised again for our quality and customer service through external accreditation. We retained our five ISO certifications including ISO 9001, ISO 14001 and ISO 27001 (Information Security Management) and we were once again awarded the Investors in People Silver status in a whole-organisation assessment.

Looking ahead to the next 12 months it would be remiss of me not to address the very real and challenging circumstances the education sector faces. Like many organisations across education and beyond, we face significant financial pressures as we all try to achieve more with less. CCEA will continue to explore how best to realign resources where savings can be realised, while maintaining the delivery of our statutory duties and making all efforts to protect the quality of the services we provide to learners and teachers. Engagement will be a key part of this process, as we strive to further develop collaborative and partnership working across education and beyond.

Despite these challenges, we remain committed to playing our role in supporting learners and recognising and rewarding learning.



Gerry Campbell
Chief Executive

About CCEA

Who we are

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

CCEA is the Council for the Curriculum, Examinations and Assessment. We are a non-departmental public body funded by and responsible to the Department of Education (DE), as set out in the Education Order (NI) 1998.

CCEA comprises a chairperson plus 13 non-executive board members appointed by DE. These members bring a wide range of expertise from across education, industry and commerce.

The Council is supported in its work by an Executive Team led by the Chief Executive. It is organised into three broad areas:

- the Chief Executive's Office (including the Regulation Unit);
- the Education Directorate; and
- the Finance and Corporate Services Directorate.

From 1 February 2023 a temporary Director of Curriculum was appointed to establish a temporary Directorate for Curriculum. The structures are under review.

Each area has discrete business units that are subdivided into operational teams. Established in 1994, CCEA currently employs 316 full-time staff and contracts around 5,000 moderators and examiners each year.

What we do

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 (DfE), accrediting a range of qualifications for use in Northern Ireland.

CCEA provides services to learners in Northern Ireland. 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 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.

Everything we do is designed to help all learners develop the skills, knowledge and confidence to achieve their full potential.

Key Issues and Risks

In the year ahead, CCEA's key challenges and risks are:

- sustained financial pressures; and
- managing and supporting the return to pre-pandemic examinations and standards.

Sustained financial pressures

The education sector has operated within a challenging financial environment for many years; an environment that was further strained by the COVID-19 pandemic. For the third year, CCEA faced the challenge of a different examination and awarding process. To support our learners, awarding was based on optional routes to a qualification grade and, for the first time, we introduced a limited Summer 2022 reserve series. This support was essential for learners to progress, though it brought additional resource and cost pressures to the organisation.

During 2022–23, the uncertainty of the pandemic and the resulting mitigations did alter CCEA's typical financial spend and income profiles. CCEA mitigated the impact of this by maintaining its close working relationship with the Department of Education around budget management, allowing the organisation to flag in-year pressures and areas where spend was no longer required.

As we look towards the 2023–24 financial year, for the first time in four years CCEA will deliver a full examinations cycle. Work is ongoing to refine the projected financial requirements for this delivery, balancing this with the anticipated financial challenge facing not just CCEA but the wider public sector. We have started scenario planning to manage the cost pressures and ensure that CCEA delivers on its statutory responsibilities.

Managing and supporting the return to pre-pandemic examinations and standards

Throughout this year, CCEA has continued to manage the impact the pandemic has had on the qualification system, both internally and externally.

Measures were put in place to ensure learners were supported and could progress following the disruption the pandemic brought to teaching and learning since 2020.

The importance of maintaining comparability with qualifications taken in other jurisdictions in the UK continues to be a priority as CCEA plans a return to pre pandemic arrangements. CCEA Regulation continued in its work to monitor and mitigate these risks through further engagement with fellow regulators in England and Wales, alongside Higher Education providers and university representative bodies across the UK and Ireland. This helped to ensure that the outcomes achieved by Northern Ireland learners in Summer 2022 were fair and the qualifications retained their value and portability.

As we move into 2023–24, we will continue with this work to support learners, teachers and schools, particularly with the return to full examination assessment and the journey in returning to pre-pandemic standards, in common with the regulators in England and Wales.

Performance Analysis

The performance Analysis provides a detailed view of CCEA's performance during the 2022-23 financial year.

Financial Report 2022–23

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 2023 shows net liabilities of £0.85m, down from £21.7m in 2021-22, primarily due to a significant reduction in pension liabilities. The net liability 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 an indication of its opening resource allocation for 2023-24, subject to final budget approval. The allocation of £17.762m represents a reduction of £3.071m versus the opening allocation for 2022–23. CCEA have also been allocated £490k of earmarked funding linked to Advance information Contingency Arrangements. A further £106k earmarked funding has also been allocated in relation to the pilot scheme to address period dignity in schools.

Based on the indicated funding allocation for 2023-24, CCEA's Executive Team and Council are assessing the potential impact on CCEA's ability to deliver its core statutory functions. The DE Sponsor Team have been made aware that, at this stage, it is not clear how CCEA can implement the cuts, safely deliver its statutory functions, and fulfil its contractual obligations to the service users, staff, and contractors. CCEA is working closely with DE in relation to a range of financial scenarios to address the funding gap.

Consequently, although we feel that it is appropriate to adopt a going concern basis for the preparation of the financial statements, there remains a significant level of uncertainty that will need to be addressed in the coming months as CCEA agrees mitigation measures with the Department.

Summary Financial Results 2022–23

Overall, 2022-23 was another challenging year for CCEA in relation to financial management as CCEA implemented revised awarding arrangements for the third year in a row. CCEA also faced some additional inescapable pressures in 2022-23 including significant pay, energy and general price pressures. Revised examination arrangements also impacted on CCEA's normal recurrent costs as well as our income/grant. All CCEA's budget streams were impacted by the disruption, altering CCEA's typical financial spend and income profiles.

To mitigate the budgetary and financial impact of the revised awarding arrangements,

and to help manage our financial resources, CCEA worked closely with the Department throughout the year. CCEA was also able to release some of its baseline funding to the Department due to lower than anticipated operational costs linked to summer 2022 awarding. Additional funding was also made available to support the impact of optionality in examinations in Summer 2022, for the unique reserve examination series in Summer 2022 and for the provision of advance information and associated contingency arrangements.

As a result, CCEA's total operating expenditure was £34.4m, representing an increase of £8m versus 2021–22 (£26.4m).

Income from activities was £8.8m representing an increase of £4.5m versus 2021-22 (£4.3m). CCEA would typically charge fees in relation to late and amended entries however, this was again not relevant in 2022-23 due to the revised awarding arrangements, therefore no fees were charged. CCEA's capital spend for the financial year increased from £0.10m in 2021–22 to £0.2m in 2022–23.

From a budgeting perspective, against net DE funded revenue expenditure, CCEA was underspent by £164k (0.7%). 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'. Capital was underspent by £74k (28.2%). The table below outlines CCEA's allocation from the Department of Education.

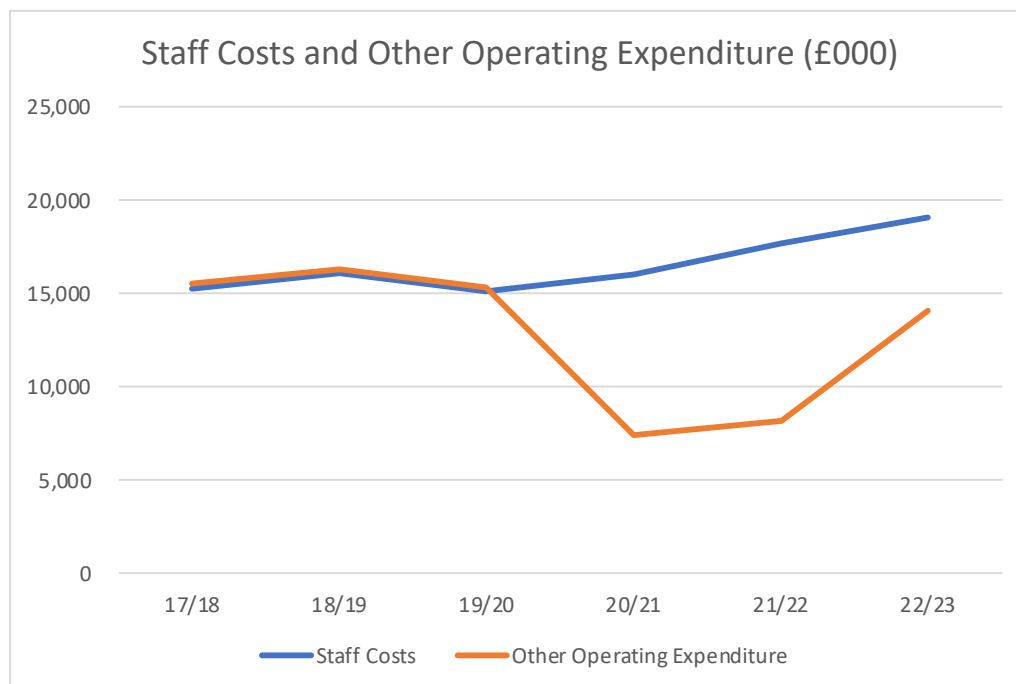
DE Funding Allocation	2023 £ (000s)	2022 £ (000s)	2021 £ (000s)
General Recurrent	20,538	17,747	19,288
COVID-19 Funding (including Summer 2022 Reserve Series)	880	1,691	1,480
Net Impact of Optionality	804	0	0
Advance Information and Contingency Arrangements	1,177	0	0
Capital	263	100	160
Total DE Funding Allocation	23,662	19,538	20,928

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)	22/23 £(000s)
Staff Costs	15,238	16,063	15,130	16,047	17,679	19,107
Other Operating Expenditure	15,566	16,303	15,323	7,383	8,421	14,057
Capital Expenditure	249	515	205	122	99	189
Total	31,053	32,881	30,658	23,552	26,019	33,353

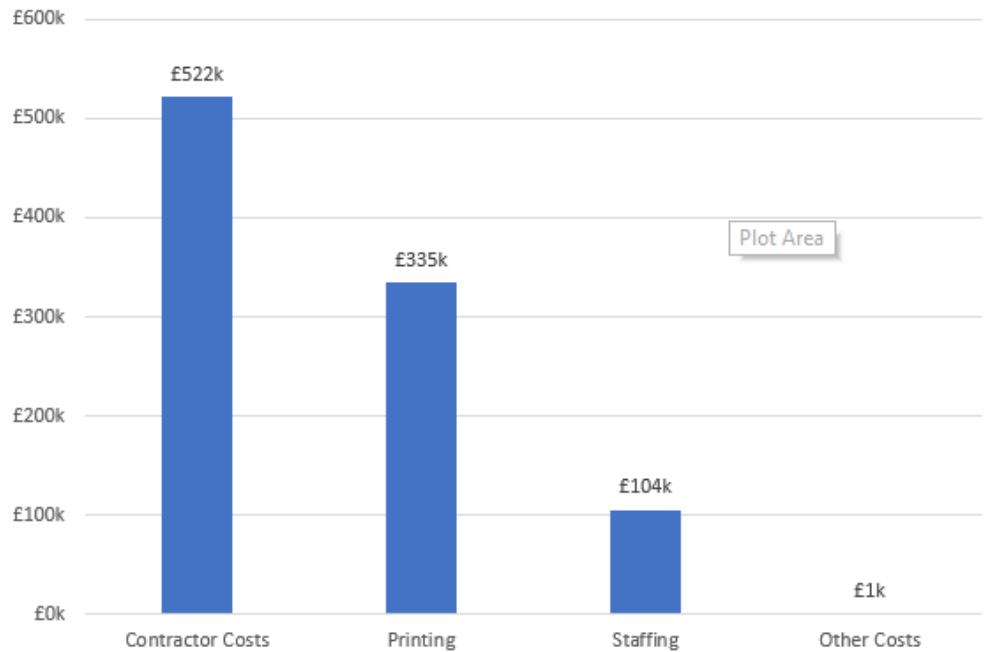


In relation to staff costs, although the trend shows a general rise, and annual pay settlements generally push core staff costs up, total annual costs can also fluctuate significantly due to variations in pension movements arising from actuarial valuations. In addition, whilst staffing levels within CCEA can fluctuate linked to our annual business and operational plans, we also engaged additional fixed term staff resources, in the last three years, as part our requirement to deliver revised awarding arrangements. The majority of CCEA staff are under National Joint Council (NJC) terms and conditions, including pay, which is centrally negotiated on behalf of employers. The pay settlement for 2022-23 resulted in a £820k cost pressure. A similar offer is currently being negotiated for 2023-24, which will result in a further additional cost pressure.

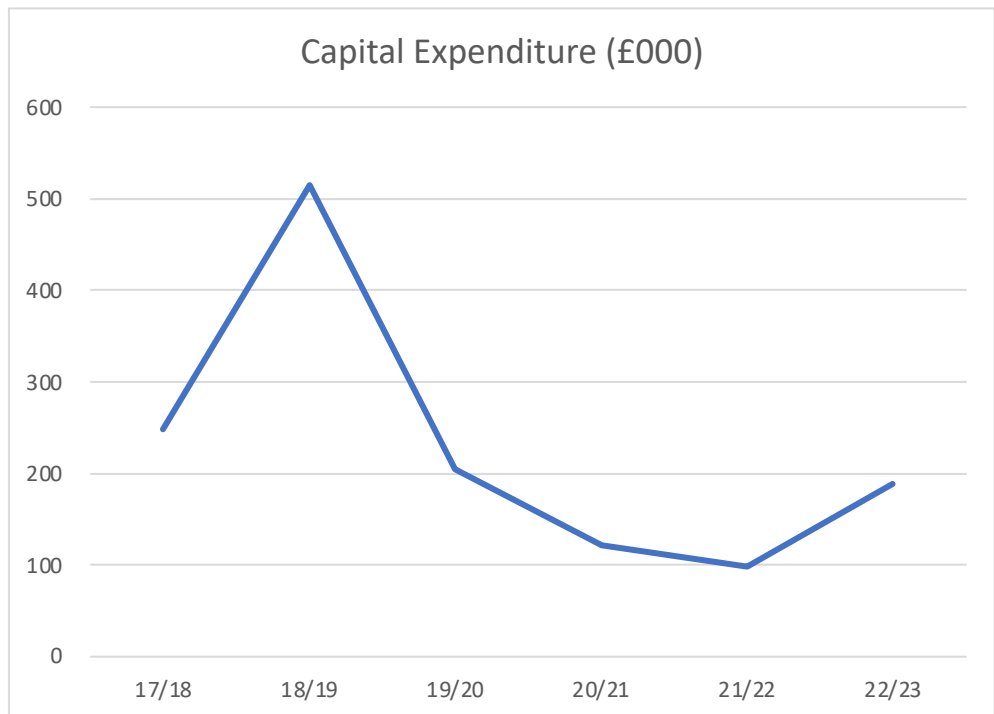
In relation to other operating expenditure, the significant decreases in 2020-21, and 2021-22 were linked to the disruption caused by COVID-19. We did not incur the typical costs associated with the running of examinations such as marking, invigilation, moderation etc. In both years, savings were passed on to schools via a discount on our standard examination entry charges.

The increased spend in 2022-23 is the cost impact of returning to physical examinations in Summer 2022, and the financial impact of the revised awarding arrangements. Additional spend was also required in relation to the provision of advanced (exams) information to schools and the associated contingency arrangements. Advanced Information and Contingency Arrangements spend was made up of payments to contracts (Exams Teams), Printing and additional staffing.

Advance Information and Contingency Arrangements



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 cyclical IT infrastructure upgrades..



Longer Term

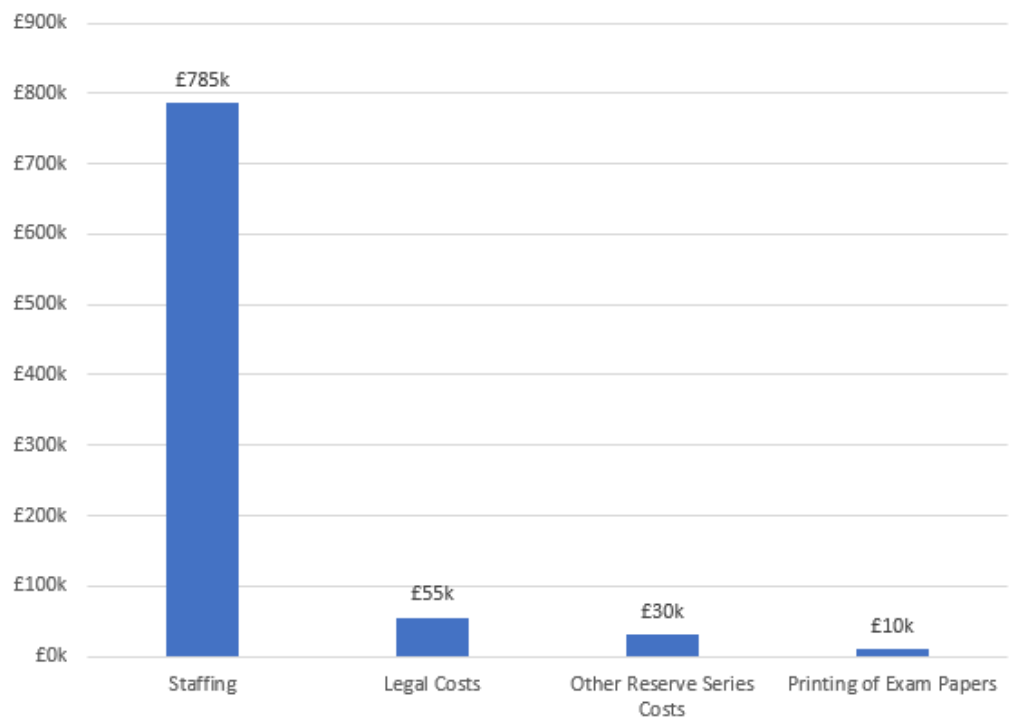
As highlighted in the going concern section, the current financial environment, for the whole of the Public Sector, is challenging. Funding, and required savings for 2023-24, have not been finalised, and at this stage it is not clear what the future funding challenges will be. Pay and price costs continue to rise against a backdrop of funding cuts.

In relation to planning for the future, CCEA will continue to work closely with the Department about strategic priorities and associated funding requirements. CCEA will also

continue to engage in the Recurrent Funding Information Gathering Exercises which are refined as part of the annual business planning process and budget planning cycle.

COVID-19 Related Expenditure in 2022-23

In total, CCEA spent £880k specifically in relation to our COVID-19 response. The Department of Education allocated £1.5m earmarked funding as part of CCEA's opening resource allocation. Funding totalling to £0.67m was returned to the Department in September 2022 as the costs of examinations in Summer 2022 became clearer. The bulk of the spend related to additional staffing for the first part of the financial year, and supplier costs, all linked to revised awarding arrangements during 2022-23.



Other Disclosures

Charitable Donations

CCEA made no charitable donations from its own funds during 2022–23 (2021–22; nil).

Independent Auditor

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

The cost of work performed during 2022–23 was as follows:

	£
Audit Services	18,882
Tax Services	-
Other Services	-
Total	<u>18,882</u>

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

Payment to Creditors

In line with DoF guidance, we aim to pay valid bills within 10 days of receipt. During the reporting year, 93% of invoices were paid within 10 days of receipt (94% 2021–22). CCEA paid 99% of invoices within 30 days in 2022–23 (98% 2021–22). Full disclosure for 2022–23 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.

Information Management and Data Protection

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 2022–23, there were no lapses in CCEA's Protective Security arrangements, no significant data breaches or losses and no incidents requiring reporting to the Information Commissioner's Office (ICO). CCEA was the subject of a Decision Notice issued by the ICO on 7 March 2023 following a requestor complaint. The ICO rejected 4 of the 5 complaint elements but found CCEA in breach of Section 10(1) of the Freedom of Information Act 2000 relating to deadlines for responding to requests. The Chief Executive and Data

Protection Officer have implemented measures to ensure that processes are improved to ensure deadlines are met for future information requests

Complaints

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

As outlined in our Customer Charter, we will aim to acknowledge receipt of complaints within five working days. We aim to provide a full response as quickly as possible, but no later than twenty working days after receiving a complaint.

CCEA monitors all complaints to ensure that any necessary business improvements are made as a result of complaints received.

Our complaints process includes 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 2022–23 financial year, CCEA received 54 complaints. Of these:

- 94.4% were acknowledged within five working days (if not already answered in full); and
- 94.4% of complaints received a full response within 20 working days.

When a complaint is upheld, CCEA seeks to implement corrective actions to ensure that any issues are resolved with the aim of preventing a recurrence. During 2022–23, this has involved improvement actions such as:

- ensuring staff are aware of the Customer Charter timescales for handling complaints and of the How to make a complaint leaflet;
- ensuring staff are provided with guidance and support on best practice in handling and resolving;
- ensuring all staff are aware of and comply with CCEA's policies such as the Dress Code Policy;
- arranging relevant training for staff and contractors;
- resolving technical issues that hinder receipt of customer communications and emails;
- reviewing processes and procedures with regards to responding to information requests; and
- considering feedback in relation to examinations and assessments (for example difficulties experienced by customers) and using that to inform future design and development work.

When a complaint is not upheld (or upheld in part), CCEA provides an explanation to set out the reasons for this. It 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. Feedback in relation to complaints handling and NIPSO guidance is also considered to improve our complaints procedures and the experience of our customers.

CCEA monitors trends in complaints on a quarterly basis through its Executive Team. Additional monitoring is undertaken every six months at Management Review Meetings with the Executive Team and senior management under our ISO frameworks. Customer satisfaction with the complaints procedures is monitored through a quarterly independent survey, enabling us to measure customer satisfaction and make improvements.

During 2022–23, CCEA continued to submit complaints information on an annual basis to our Regulator, CCEA Regulation, as all awarding organisations are required to do.

CCEA welcomes feedback on its complaints service as well as its products and services as it strives to meet customer needs.

Accounting Officer 2022–23

Gerry Campbell, Chief Executive, was appointed Accounting Officer of CCEA on 1 March 2023. Leah Scott, Interim Chief Executive, was appointed Accounting Officer of CCEA from 22 June 2022 until 28 February 2023. Margaret Farragher, Interim Chief Executive, held the position of Accounting Officer for CCEA until 21 June 2022.

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.

Looking Forward

Supporting schools and learners

As CCEA approaches the delivery of the full suite of CCEA examinations in Summer 2023, we are fully committed to ensuring that all schools, colleges and learners are supported. In 2023-24 we will continue to raise awareness and understanding of the assessment arrangements, the support available such as Advance Information, and the approach to awarding this summer.

We will continue to follow our guiding principle of ensuring fairness for all learners and that they are able to progress to the next stage of their journey, be it educational or vocational.

Developing curriculum

CCEA will continue to develop wide ranging curriculum support, resources and materials enabling the delivery of the Northern Ireland Curriculum. CCEA will continue to work with the Department of Education to identify key priorities required to support the understanding and effective implementation of the Northern Ireland Curriculum.

Regulation

CCEA Regulation will continue to work with regulators in England and Wales to monitor and maintain confidence in standards. This will ensure that qualifications in Northern Ireland are comparable and portable as we continue the return journey to pre-pandemic standards.

On behalf of the Department for the Economy (DfE), CCEA Regulation will provide an evaluation report of the assessment and awarding arrangements for vocational and technical qualifications (VTQs) during the COVID-19 affected period. It will continue working to support new apprenticeships and traineeships in the public sector.

As part of the 14–19 strategy, and on behalf of the Department of Education (DE), CCEA Regulation will undertake a review of Occupational Studies qualifications. It will also review qualifications on the Northern Ireland Entitlement Framework Qualifications Accreditation Number (NIEFQAN) file.

Enhancing our modernisation programme

CCEA continues to use technological advancement and stakeholder engagement to design resources and projects that support teaching and learning. In an uncertain financial context, CCEA will look to improve efficiency using technology. These resources include:

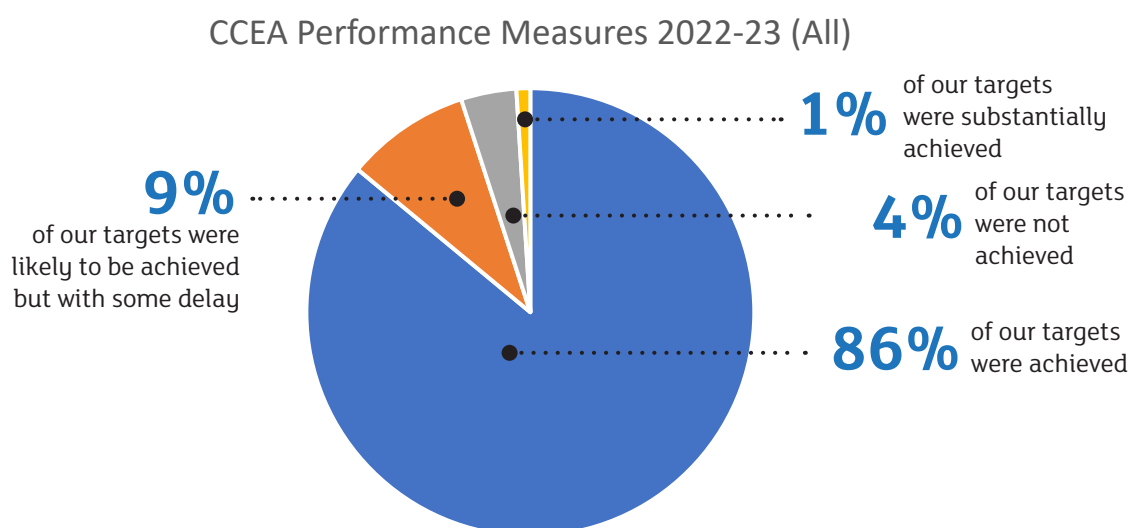
- transitioning the last remaining non-general qualifications (Entry Level Qualifications) to E-Moderation Workflow, which is an online application designed to automate the process of submitting and moderating candidate material;
- extending the moderation sampling method Sampling on the Mark to all subjects in 2023 will further streamline the sampling process for stakeholders, reducing the administration burden and facilitating a robust moderation process; and
- continuing the transition to online marking so that all examination scripts are marked online by 2025 (with the exception of components with complex practical assessment elements).

Performance Analysis in 2022–23

Key Strategic Objectives

An annual Business Plan, which is approved by the Department of Education, is a requirement of the Management Statement and Financial Memorandum. The 2022–23 Business Plan reflects CCEA's objectives for 2022–23 together with specific key performance targets against which CCEA's performance was assessed quarterly throughout the year. The 2022–23 Business Plan also takes account of and is consistent with the strategic objectives set out in the draft CCEA Corporate Plan. CCEA also had in place an Operational Plan for 2022–23 which supported the achievement of the measures and objectives contained in the Business Plan. In 2022–23, there were 22 DE Business Plan Measures and 64 internal CCEA operational measures.

Despite the transition from a sustained period of disruption caused by the COVID-19 pandemic, CCEA continued to record strong organisational performance during 2022–23.



In terms of the DE Business Plan, we Achieved or Substantially Achieved 20 of our 22 performance measures (90%). A further measure (5%) was assessed as Likely to be Achieved but with Some Delay and one measure (5%) was Not Achieved. Further details on these two measures are provided below.

Measure 4.1 – Likely to be Achieved but with Some Delay. This measure relates to the provision of support for Special Educational Needs and the assessment reflects a slight delay in publishing the guidance on assessment.

Measure 5.1 – Not Achieved. This measure related to the provision for Irish Medium Education (IME) and Integrated Education. The measure was not achieved largely because the business case for developing vocational qualifications for the Irish Medium sector, as well as an enhanced suite of applied qualifications to further facilitate Irish Medium education and address Entitlement Framework requirements, did not progress.

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 6: Children and young people make a positive contribution to society

Outcome 7: Children and young people live in a society which respects their rights

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

Summary of Main Business Plan Achievements

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

- delivery of Awarding Arrangements for the Summer 2022 and November 2022 examination series including the implementation of new elements (for example the provision of Advanced Information) designed to assist candidates and centres and ensure a smooth pathway back to normalised awarding arrangements following the COVID-19 pandemic;
- significant planning and development to facilitate a fully normalised return to examination-based awarding in Summer 2023, including contingency arrangements to assist candidates and centres;
- resources delivered to support the Northern Ireland Curriculum, including a modern languages action plan, contributing to the A Fair Start project, publication of literacy, numeracy and modern languages progression pathways and contributing to the Irish Medium Programme Board;
- continued development of online processing with a view to achieving 100% uptake in all appropriate subjects and assessments;
- engagement and collaboration with a range of stakeholders through the Digital Programme Board and Digital Skills Survey and DE Digital Oversight Group;
- CCEA Regulation ensured the maintenance of awarding standards and the accreditation of qualifications for use in Northern Ireland;
- CCEA staff absence figures below the DE target 6%;
- full compliance with General Conditions of Recognition (GCOR); and
- full compliance with the Management Statement and Financial Memorandum, including an unqualified audit opinion for the Annual Report and Accounts 2021–22.

Review of the Year 2022–23

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 2022–23 as we continued the journey post pandemic by re-aligning operations, with a return to full examination series, developing new resources for learners and maximising opportunities where possible.

A key focus of CCEA's work for 2022–23 was successfully returning to full examinations in Summer 22.

The return to examinations

This year saw the full return of examinations, as CCEA successfully delivered the first Summer series since 2019. To support students with the return to examinations, and in light of the disruption from the pandemic, CCEA agreed a range of amendments to assessment arrangements with the Department of Education (DE) for the 2021–22 academic year. This included:

- allowing students to omit one unit of assessment from final grading for the vast majority of CCEA qualifications;
- reducing the threshold at which students could apply for a missed component calculation for assessments they were unable to sit from 40% of the total assessment to 25%;
- introducing a reserve examination to ensure that as many students as possible could be awarded a qualification grade; we offered 68 examinations in the reserve series for all mandatory A2 units (those assessment units students were unable to omit from final grading) and small number of GCSE subjects where students were only required to complete one examined unit; and
- allowing students at AS level who missed their examinations in Summer 2022 and did not wish to continue their studies to A2 to request a grade based on alternative evidence that schools provided on the students' behalf.

To further support students with the transition to public examinations, CCEA provided resources and guidance on preparing for exams, exam rules, malpractice, health and wellbeing, and handling results day.

Total entries managed – including cash-ins	873,425
Total certificates issued	72,077

This led to the successful delivery of GCE and GCSE results for over 78,000 students in August 2022.

Harnessing technology to support our work

CCEA continues to explore how technology can support examinations administration, student engagement and an individualised approach to learning, underpinned by student wellbeing. The COVID-19 pandemic gave CCEA opportunities to digitise processes and introduce more flexible working arrangements for staff and contractors.

Our successes during the year included:

- the move to **Online Marking**, which continued as a further 17 examination papers were added, increasing the total to 93% of CCEA's examination papers marked online;

- **Sampling on the Mark** – in Summer 2022 CCEA continued the moderation process review by successfully delivering a seven-unit moderation sampling pilot, helping to update and provide a more efficient process;
- successfully designing, developing and implementing the **Alternative Grading** apps in Summer 22, which was effective and robust as we re-ran many model options and final grading without any issues, errors, modifications or emergency fixes required; and
- developing software for the Reserve series.

There was a range of other software upgrades to feeder and support systems resulting in:

- **E-Results**, including Non-Generals, removing a printing burden and improving efficiencies; and
- **Reserve series** to accommodate students who could not sit the exams incorporated into Alternative Grading.

Supporting Summer 2023 examinations

In June 2022, CCEA agreed assessment arrangements for the 2022–23 academic year, to support students further. The key areas of CCEA's support package are:

- providing Advance Information that sets out the broad focus of content that will be assessed in the Summer 2023 exams – this supports students' preparation and revision in the period leading up to public examinations;
- retaining the lower eligibility threshold of 25% at which students can apply for Missed Component Calculations to ensure as many students as possible receiving a full CCEA qualification in Summer 2023 can be awarded a qualification grade;
- carrying across coursework and controlled assessment tasks from 2021–22 to 2022–23 where these continue to remain valid and reliable; and
- bringing forward the January examination series for GCSE English Language and GCSE Mathematics to November for a second year.

CCEA has been working to ensure all these arrangements are:

- in place before the Summer 2023 examination series; and
- supported by communications to ensure students, parents, teachers and other stakeholders are aware of and understand the arrangements.

Support highlights for Summer 2023 included:

- guidance and support materials on the unit omissions, assessment adaptations and contingency arrangements, including:
 - 71 subject specification addenda for each qualification;
 - 66 prerecorded webinars for most CCEA GCSE and GCE subjects, launched on 27 January 2023;
- guides and information videos to ensure students and parents and/or carers were fully aware of the assessment arrangements for Summer 2023; and
- Advance Information for 272 separate units and components across CCEA's suite of GCSE, AS and A level qualifications was released on 27 February 2023.

CCEA created an interactive tool called Paper Builder that enables GCSE Mathematics teachers to create bespoke assessment resources for their students. It was launched in February 2023. Paper Builder is a user-friendly online tool featuring a bank of paper questions and answers that reflect the current CCEA GCSE Mathematics specification.

Throughout 2022–23, CCEA has continued to be guided by our principle of ensuring students

are able to progress to the next stage of their journey. This work will continue into Summer 2023 and beyond.

Curriculum and assessment

During 2022–23, CCEA continued to develop wide-ranging curriculum support, resources and materials to help deliver the Northern Ireland Curriculum (NIC).

Highlights of the year included:

- developing and launching a suite of **Queen’s Jubilee Resources** for Key Stage 2, Key Stage 3, students with SEN and teachers to explore the history of the late Queen Elizabeth II and events of the Jubilee;
- publishing **Progression Pathways**, which are user-friendly interactive resources that set out how learning in Northern Ireland connects and progresses, for Language and Literacy, Mathematics and Numeracy, Modern Languages, The Arts and The World Around Us;
- creating and launching resources and teacher support webinars for delivering the **Period Dignity** project supported by engagement with a range of stakeholders;
- continuing to develop **Relationships and Sexuality Education (RSE)** resources, including the RSE Progression Framework resources for SEN, STIs, HIV, Pornography, Consent, Domestic and Sexual Violence and Abuse, and three support webinars for teachers;
- collaborating with DE and Northern Ireland Ambulance Service (NIAS) to develop resources to support teaching **CPR** at Key Stage 3 that are available on the new CCEA Community of Lifesavers Hub;
- providing **Irish Medium Education (IME)** support, which included completing Phase 1 research for the Irish Medium Language Framework, Book 1 Ar Aghaidh to support Key Stage 4 Gaeilge and the assets for CAT Gaeilge Numeracy as well as developing support resources for examination and student translation work alongside the English versions;
- collaborating with a range of stakeholders to design, develop and launch a **Gambling and Gaming Awareness** lesson suite for Key Stage 3 teachers to deliver CCEA’s Learning for Life and Work: Personal Development;
- refreshing and promoting the online **Learning through Play** and **Learning Outdoors** series with over 11000 website visits and 4000 resource downloads;
- publishing the new CCEA guidance, Shared Education and the Northern Ireland Curriculum, which sets out how the Northern Ireland curriculum, CCEA resources and CCEA qualifications can be used to promote relevant shared learning experiences across all key stages; and
- publishing, in response to teacher and school requests, the Assessment Guidance for Special Schools which builds on the Q Skills Teacher Professional Learning online course and aims to support learners with cognitive learning difficulties.

Ensuring regulation and accreditation is consistent with other jurisdictions

As an independent function in CCEA, CCEA Regulation continued its important work to ensure that all recognised awarding organisations that operate in Northern Ireland remain compliant with General Conditions of Recognition (GCOR). We also co-operated

closely in regulatory activities between our UK jurisdictions, in particular England and Wales which share the GCSE and AS/A level brand of qualifications.

CCEA Regulation's activities during the last year have included:

- annual monitoring and compliance activities for all awarding organisations operating in Northern Ireland, as well as recognising two new awarding organisations offering qualifications in Northern Ireland;
- accrediting over 400 qualifications;
- producing the **Insight Report** which provides analysis based on historic trends and patterns for GCSE and GCE qualifications;
- working with fellow regulators in England and Wales and with CCEA awarding organisation to ensure that the outcomes students achieved in Summer 2022 were fair and that qualifications students in Northern Ireland take remained portable;
- meeting with higher education representative bodies, such as UCAS, Russell Group, Medical Schools Council and Irish Universities Association, to ensure that the CCEA approach to standards was well understood and accepted;
- collaborating with the 89 awarding organisations offering vocational and technical qualifications in Northern Ireland to ensure that as many learners as possible received their qualifications by liaising with the awarding organisations to seek acceptable adaptations to enable learners to demonstrate their ability and skill without affecting the integrity of the awards;
- implementing improvements to the Northern Ireland Entitlement Framework Qualifications Accreditation Number (NIEFQAN) file, which involved developing an app for CCEA Regulation to manage the qualifications approval process as part of an ongoing wider departmental strategy to review the process in qualifications approval for the Entitlement Framework;
- delivering papers to the Five Country Regulators conference and panel member contribution to the Federation of Awarding Bodies (FAB) conference;
- providing regulatory advice to the Department for the Economy (DfE), including vocational qualifications reform, a review of the Essential Skills ICT curriculum, a study of the vocational qualifications landscape and a range of evaluations of DfE policy and implementation; and
- conducting an evaluation of assessment and awarding arrangements for Vocational Technical Qualifications (VTQs) in Northern Ireland for the 2021–22 academic year.

Rewarding learning

2022 saw the re-introduction of face-to-face student events. In November CCEA brought together 600 of Northern Ireland's most creative young filmmakers and animators as CCEA's Moving Image Arts Showcase returned post pandemic.

The two-day event was supported by Northern Ireland Screen, Foyle Film Festival, City of Derry Crystal and Cinemagic Film and Television Festival. It celebrated CCEA's Moving Image Arts GCSE, AS and A level students with their animations and films shown on the big screen in front of their peers and teachers.

After a virtual True Colours exhibition at the beginning of 2022 celebrating 2021 examinations' artwork, it was time for a face-to-face event. CCEA's True Colours was a showcase of unique artwork from schools across the country produced by Entry Level, GCSE, AS and A level students for their Summer 2022 examinations in Art and Design, and Contemporary Crafts. True Colours 2023 featured the work of 39 students from 29

schools across Northern Ireland with over 600 students and over 30000 members of the public visiting the Ulster Museum during that time.

Sustainability Report

CCEA continues to engage in approaches designed to deliver its business in a socially responsible manner. It does this 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 is mindful of its 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 Management System standards of ISO 9001 (Quality), ISO 14001 (Environmental), ISO 45001 (Occupational Health and Safety) and the service management standards of ISO 20001 (Information Technology) and ISO 27000 (Information Security) together with the Investors in People (IiP) framework.

- **The Environment**

CCEA continues to use the ISO 14001 environmental management system standard to ensure its business is compliant with environmental and other legislation. This has afforded CCEA the opportunity to look at its environmental aspects and how they may impact on the environment. In doing so, CCEA has created an environmental improvement programme that considers the ongoing development of products or services with the goal of minimising any negative impacts 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 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 built 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 which sits alongside our Aspects and Impacts Register, both of which are 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 to include these as key priorities.

Progress towards meeting our environmental objectives is monitored on an ongoing basis and where improvements have not been realised, we take whatever remedial action we can to address 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.

Our environmental, quality and occupational health and safety management systems are integrated as one management system. The integrated management system (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.

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 making and receiving external telephone calls, meaning easy access to staff for our customers and for us, as an organisation, to communicate with schools, centres or other stakeholders directly;
- using Office 365 (including SharePoint and OneDrive) to support electronic communications and document sharing;
- encouraging paperless meetings achieved through Microsoft Teams;
- increasing the digital submission of marks and work;
- using the company electric van, although use was greatly reduced during the period of alternative assessment arrangements;
- using electronic headed paper rather than hard copy headed paper; and
- moving away from hard copy materials to schools/colleges to electronic means, where possible.

As part of the ISO 14001 management 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. The policy includes a range of environmental objectives that shape CCEA's Environmental Improvement Programme.

In compliance with the regulations for Display Energy Certificates (DEC), our energy efficiency was assessed by external qualified assessors in June 2022. The Clarendon

building achieved a score of 29 and an energy performance operational rating of B. 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.

Recycling continues to be a focus of the Environmental Improvement Programme and follows the waste hierarchy approach: prevent/reduce; re-use; recycle; recovery, then landfill. We provide facilities to recycle paper, card, glass, aluminium cans and plastics and we have a take back scheme for toner and printer cartridges.

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.

As more and more staff have returned to CCEA's buildings, the demand and need for printing has steadily increased since the height of the COVID-19 pandemic in 2020–21 which saw very limited photocopying (11,121 sheets). This increased to 432,622 during 2021–22 as staff shifted towards a hybrid working pattern. This number has increased during 2022–23 to 739,068 sheets as the buildings continue to be used more by staff.

Printing through the Print Production Team has also increased from 1,452,560 in 2021–22 to 2,327,147 in 2022–23 (a 60.2% increase). This is a direct result of the shift back to the normal arrangements for the Summer, Winter and March exam series.

In 2022 we printed 75,974 CCEA Award certificates for the 2021–22 academic year. 2022 included an additional examinations series, the reserve series in July 2022, to accommodate disruptions due to the ongoing 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 to use the Print Production Team's services (for example, the Microprint Team). It is expected that, even with a renewed focus on our paper usage and modernisation initiatives being implemented, printing will increase with more staff availing of printing facilities on site. However, CCEA continues to encourage this new culture of online meetings with 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 2022–23.

Area of Focus	Target 2022–23	Status
eSubmission application to enable digital files to be uploaded to CCEA for assessment	Successful set up of Assessment Structures for online marked units	Met. Successful set up structures enabling the upload of 4716 digital files for online marking of GCSE Languages speaking tests in Summer 2022.
	Successful transition to digital submission of files for specified moderated units	Met. Successful set up of structures enabling the upload of 6675 digital files for online moderation for GCE and GCSE Music, GCE and GCSE Digital Technology, GCE Software Systems, GCS English Literature and GCSE Gaeilge in Summer 2022.
e-Moderation	Successful delivery of e-Moderation training	Met. Successful delivery of training to 124 Senior Moderators for Summer 2022.
	Successful transition of Entry Level to eCandidate Record Sheets	Met. Successful transition of 149 Entry level units enabling 6394 marks to be submitted online in 2022.
	Successful set up of Assessment Structures for e-Moderation and eSubmission	Met. Successful set up of 501 components for e-Moderation and 16 components for eSubmission during 2022–23.
Online Marking	Successful transition of agreed new units to online marking	Met. Successful transition of 21 new units to online marking for 12,958 entries in Summer 2022.
	Successful delivery of online marking training	Met. Successful delivery of training to 50 Senior Examiners for Summer 2022.

Online Meetings transition	Successful delivery of training for transition to online meetings	Met. Successful delivery of training to 300 Senior Examiners and tutorial-based training to 1344 Examiners for Summer 2022.
Provision of online services to support moderation of coursework. General Qualifications, Vocational and Entry Level Qualifications Agreement Trials	Successful delivery of online Agreement Trials for all centre marked coursework and controlled assessment units	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 with no hard copies printed and no mileage was required.

Waste Reduction – Landfill Waste versus recycling

Number of Lifts	2019–20	2020–21	2021–22	2022–23	% difference from 2019–20 to 2020–21	% difference from 2020–21 to 2021–22	% difference from 2021–22 to 2022–23
General waste	626	85	267	333	Decrease by 86%	Increase by 214%	Increase by 24.7%
Recycling	241	27	119	192	Decrease by 89%	Increase by 340%	Increase by 61.3%

Landfill waste and recycling statistics are calculated by the number of lifts our waste contractor makes. Our immediate post-pandemic waste figures show a considerable rise and with more stable hybrid working arrangements we have continued to see this rise, albeit now at a more gradual rate. While General landfill has increased in 22-23 we have also seen a considerable rise in recycling lifts. This is a due to a combination of the installation of new recycling bins, staff communication and awareness initiatives.

Energy Usage

Energy Usage	2019–20	2020–21	2021–22	2022–23	% difference from 2019–20 to 2020–21	% difference from 2020–21 to 2021–22	% difference from 2021–22 to 2022–23
Electricity (KWh)	654,437	296,358	320,206	379,471	55% decrease	8% increase	18.5% increase
Gas (M3)	25,526	20,591	*114,450 (kWh)	*114,056 (kWh)	19% decrease	*47% decrease	25.86% increase
Oil (Litres)	61,446	77,237	68,823	58,001	26% increase	11% decrease	15.72% decrease

The 22-23 financial year saw a general increase in energy usage (apart from Oil). This is in line with expectations following the return to the buildings post-pandemic. Oil usage is now more strictly monitored and controlled i.e manually turned off at weekends, bank holidays etc.

* CCEA, as of 21-22 changed its gas supplier and continues to record usage in kWh. The statistics for 2021–22 represent actual usage and balance out the estimates of the previous year.

Staff Travel – Flights

Year	Number of Flights
2019–20	248
2020–21	0
2021–22	14
2022-23	55

There has been a significant increase (321%) in staff flights. While CCEA continue to carry out meetings remotely, face to face meetings are increasing with the lifting of travel restrictions and the need for meeting external organisations as we move back to normal exam arrangements.

Staff Travel – Car Mileage

Year	Car Mileage
2019–20	68,197
2020–21	3,187
2021–22	6,936
2022-23	24,605

We have seen a large rise in staff mileage during the 2022-2023 year with a 254.7% increase over the previous year. This has occurred due to the increase in meetings being held in CCEA premises particularly over the June and July months during the Summer examinations series and the normalisation of business post Covid-19 pandemic. However, this total still represents a 63.9% decrease from 2019-2020 – prior to the Covid-19 pandemic. While CCEA has returned to face to face meetings, many remote meetings are still taking place so this hybrid approach has allowed us to curb mileage as much as

possible which would normally be expected to rise as more people have returned to the building.

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.

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

At CCEA we believe in making a positive difference to our local communities and are proud to continue our support for social and charitable events in Northern Ireland. In 2022, through partnership with Business in the Community, a group of staff undertook a volunteering day in a local primary school to prepare a vegetable patch for planting. Other staff dedicated time each week to help pupils to improve their reading. We chose Northern Ireland Chest Heart and Stroke (NICHS) as the staff charity and held a fundraising event for them at Christmas. We look forward to building our relationship with NICHS with further events in 2023.

Our people

CCEA continues to ensure its people – its most valuable resource – are at the centre of all decisions to ensure a positive contribution to their physical and mental health. This involves developing a People Strategy, continuing to put health and wellbeing in focus, encouraging staff learning and development, and piloting a permanent hybrid working model.

People Strategy

In 2022 CCEA published its newly developed People Strategy. It sets out a detailed vision and plan for how we will meet the needs of the organisation by embracing diversity, equality and inclusion while recognising the need for change. It expands on the ambitions and actions laid out in our Draft Corporate Plan 2020–2025.

There are five key themes:

- Aligning Human Resources and Skills with Organisational Strategy
- Developing High Quality Leadership and Management
- Attracting, Recruiting and Retaining Talent
- Engaging our People
- Promoting a Culture of Inclusivity and Wellbeing

Learning and Development

CCEA recognises that the foundation of achieving success is in our approach to supporting and developing our people. The 2022–23 annual Learning and Development Programme helped CCEA to deliver its strategic objectives and was aligned to its Corporate Plan and People Strategy.

Throughout 2022–23 CCEA continued to adapt learning approaches, managing a blend of virtual and classroom-based training. We delivered face-to-face training for key development programmes to support greater engagement and collaboration between staff

and continued to deliver technical training through virtual platforms.

The 2022–23 Development Programme incorporated five key areas:

- Key Area 1: Staff Development Programmes
- Key Area 2: Leadership and Management Training such as degree opportunities and professional qualifications
- Key Area 3: Technical Training to ensure staff are competent in their roles
- Key Area 4: Corporate/Compliance Training
- Key Area 5: Departmental Specific Training

Hybrid Working Pilot

CCEA launched a Hybrid Working pilot to assess the feasibility of new ways of working and permanently moving from five days in the office to a hybrid model of working, depending on roles and responsibilities.

An important part of this model is continually gauging feedback from staff. During 2022–23 we sought feedback on the Hybrid Working pilot to help understand staff needs, how the pilot was working and what was needed to make this model a success.

As we look to 2023–24, the Hybrid Working pilot results indicate future success for permanent hybrid working at CCEA.

Wellbeing Programme

CCEA recognises the strategic benefits of investing in a proactive and constructive employee wellbeing programme supported by its dedicated Health and Wellbeing Committee which has representatives from all levels across the organisation.

Health and Wellbeing is also a key theme of CCEA's newly developed People Strategy. People continue to be a strategic theme in our updated Corporate Plan. In the past year we have also established Equality and Disability Forums, demonstrating our commitment to a positive, open and inclusive workplace.

Human Resources base each year's Wellbeing programme on feedback from a range of sources, including staff focus groups, Health and Wellbeing and Reward and Recognition Committees. We held several all-staff workshops to obtain feedback and devise a programme that is fit for purpose and recognises the challenges of hybrid working.

Our Wellbeing programme is structured to promote health, wellness and good mental health for all staff. We offer resources and advice for self-care, such as relaxation and mindfulness practices, and create opportunities for staff to get together to promote cross-organisational connectivity. We have also introduced Workplace Health Checks to give colleagues information and advice on how to improve their physical wellbeing and to signpost to other services whenever needed.

To ensure this programme is fit for purpose and has meaningful impact, HR benchmarks current trends. The programme is designed to offer proactive strategies and early interventions to prevent ill-health before it becomes a problem. It seeks to minimise absence levels for the organisation. CCEA has reaped the benefits of a robust Health and Wellbeing programme demonstrated by low staff turnover, increased staff morale and the reduction in absence levels.

The success of the programme was recognised by Business in the Community who shortlisted CCEA as a finalist for their Health and Wellbeing Award for 2022.

Investors in People Standard (IiP)

CCEA is a recognised Investors in People Organisation since 2002 and has retained its silver status in 2022, and almost doubled the number of indicators at Advanced level which represented an increase of 26% in overall rating from 2019. This is a testament to our continued commitment to the ethos of continuous improvement and adopting leading people practices which create a culture that positively promotes engagement, motivation and career progression. As a progressive organisation, our IiP journey continues each year with our investment in professional development.

Driving improvement within the organisation

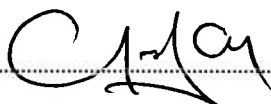
CCEA is a quality-focused organisation, committed to achieving and maintaining a range of quality standards in our work. To help improve efficiency and quality of how we operate and increase the quality of products and services being accredited, CCEA undergoes the rigorous process of implementing a range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

During 2022–23, 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).

The five ISO certifications are testament to CCEA staff's dedication to improving processes across CCEA's business and its focus on pertinent areas such as environmental and occupational health and safety legislation, information security (including cybersecurity) and governance. Some of these areas are highlighted below:

- Data Protection (GDPR) – continuing to process larger numbers of Subject Access requests (as well as more complicated requests) and Freedom of Information requests compared to pre-pandemic levels;
- Environmental Agenda – reinvigorating the environmental agenda, integrating the Environmental Steering Group and Environmental Champions Group and implementing initiatives including the We Mean Green newsletter, new recycling bins and staff water bottles;
- GCOR compliance successfully assessed and submitted to CCEA's Regulator;
- Summer 2022 Post-Results process – facilitating and administrating over 100 Appeals (Examinations, Malpractice, Special Consideration and Other); and
- Developing the Digital Transformation Strategy (DTS) and a DTS with supporting Digital Transformation Appmap (DTA) outlining the building blocks and roadmap of the strategy.

Signed:  Date: 22/6/23

Gerry Campbell
Chief Executive
Accounting Officer

02 ACCOUNTABILITY REPORT



Non-Executive Directors' Report



The Council is pleased to welcome Mr Gerry Campbell as the new Chief Executive of CCEA. We believe his experience, energy and skillset will enhance CCEA's existing leadership team and we are confident that the organisation will continue to go from strength to strength under his leadership. We would also like to thank the interim Executive team for their hard work and dedication in navigating CCEA through another challenging year for the education sector.

During 2022–23, CCEA delivered the first full series of examinations since 2019. We appreciate the tireless efforts of the wider teaching community in preparing students for the return of examinations and their engagement with CCEA staff in the successful delivery of the Summer 2022 series. We recognise that examinations require considerable work and commitment from our staff and colleagues in the Department of Education, as well as further and higher education colleges. We believe that working collaboratively with these diverse groups is essential to ensure appropriate support for students at this important stage in their education journey.

One of the most positive outcomes from the past twelve months has been the strengthening of existing working relationships with schools and principals. It is vital that this collaborative engagement with schools, qualifications regulators, higher education providers and other stakeholders continues into 2023 as we start to address the many challenges that will face education in the next few years.

Undoubtedly, the greatest challenge facing education is the extremely difficult financial climate. The 2023/24 budget settlement for education will be challenging and working together must be a priority if we are to try to mitigate the potential impact on young learners' education. The Council will be working closely with Gerry and the senior leadership team in understanding the impact on the delivery of the Council's statutory duties.

The Council has continued to engage with the team leading on the Independent Review of Education, a key commitment in the New Decade, New Approach agreement. This review has an extensive remit, including looking at future arrangements for curriculum, examinations or assessment, and is expected to deliver a roadmap for the development of the education sector in Northern Ireland. The findings are due for publication during 2023 and the Council will contribute to the implementation of the agreed outcomes that impact on the curriculum, examinations or assessment.

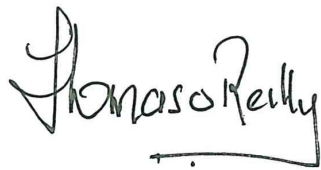
There are also emerging challenges linked with the delivery of the 10X strategy and the work to reform vocational and technical qualifications in Northern Ireland. CCEA staff will continue to collaborate with colleagues in the Department for the Economy in supporting the reforms necessary to

deliver on the strategy. CCEA is actively engaging with policymakers across each of the jurisdictions to explore how best to mitigate policy divergence and maintain public confidence in these important qualifications, which drive the skills market here.

The last twelve months have seen the introduction of new legislation, including the Identity and Language (Northern Ireland) Act 2022 and the Integrated Education Act 2022. CCEA is ready to support the Department of Education in its statutory duty to this new legislation, as well as existing duties regarding Irish Language and Shared Education.

Council would like to thank Mrs Sarah Sellers, Mr Rob Smyth and Ms Majella Corrigan, who stepped down from Council during the past twelve months, for their support and contribution. Each Council member comes with invaluable insights from a wide range of different sectors of our society. We are fortunate that they contribute on a volunteer basis to this organisation and to supporting young learners across Northern Ireland.

Council looks forward to continuing its work on curriculum, qualifications and assessment, alongside regulation activities.

A handwritten signature in black ink that reads "Thomas O'Reilly". The signature is written in a cursive style with a horizontal line underneath the name.

Tommy O'Reilly
Chairperson, CCEA Council

Our Council

Membership as at 31 March 2023

Our Council consists of a Chairperson and members who are appointed by the Minister for Education. 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



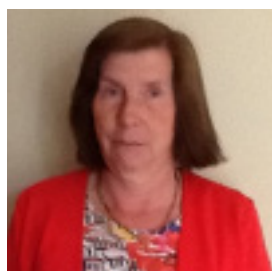
Mrs Carol Fitzsimons MBE
Chief Executive
Young Enterprise NI



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



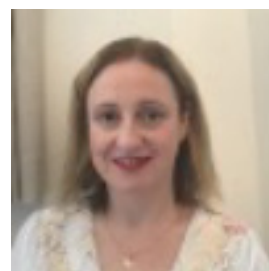
Mr Brian Wilson
Skills Adviser (Partnerships, Education and Society)
British Council Northern Ireland



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



Mr Hugh Edward McCarthy
Director of the Controlled Schools Support Council



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



Professor Philip Hanna
Senior Academic, Queens University Belfast



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

A special thanks to Sarah Sellars who served until November 2022, Majella Corrigan who served until February 2023 and Rob Smyth who served until March 2023.

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 accounts;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

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

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

Annual Governance Statement

1 April 2022 to 31 March 2023

CCEA's Governance Statement has been prepared in accordance with the Corporate Governance in Central Government Departments: Code of Good Practice NI 2013 and guidance issued by the Department of Education (DE) and Managing Public Money NI (MPMNI).

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 the Council are set out in the Education (Northern Ireland) Order 1998. In addition to its statutory responsibilities, the Council is also 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.

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, the Council formally met nine times and in addition there were eight closed Council meetings and two Council development sessions during 2022–23. Committee schedules were as follows:

- Audit and Risk Assurance Committee met four times;
- Finance Committee met five times;
- Education Committee met twice;
- 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 2022 – 31 March 2023

Members	Council Meetings (9 in year)	Audit and Risk Assurance Committee Meetings (4 in year)	Finance Committee Meetings (5 in year)	Education Committee Meetings (2 in year)	Regulation Committee Meeting (3 in year)	Remuneration Committee Meetings (3 in year)	Percentage *Attendance*
Mr T O'Reilly	9	4	4	2	3	3	96%
Mr R Smyth(2)	6	3	N/A	1	N/A	2	71%
Professor P Hanna	6	2	N/A	2	N/A	N/A	67%
Mrs D O'Connor	7	1	N/A	N/A	1	N/A	56%
Mr H McCarthy	8	N/A	4	2	N/A	N/A	88%
Mrs A Kingsley	9	N/A	4	N/A	3	3	95%
Mrs S Sellars(3)	5	3	N/A	N/A	2	N/A	100%
Ms M Corrigan(4)	8	4	N/A	N/A	2	N/A	100%
Ms P Slevin	4	N/A	4	N/A	N/A	N/A	57%
Mrs K O'Hare	6	N/A	5	2	N/A	2	79%
Mr B Wilson	8	N/A	5	2	N/A	2	89%
Dr L Caul	6	N/A	3	1	N/A	N/A	63%
Mrs C Fitzsimons	7	3	N/A	N/A	3	N/A	81%
Mrs P Leitch	7	3	N/A	2	N/A	N/A	80%
Mr C Coffey(5)	5	1	2	N/A	N/A	N/A	100%
Mr T Stevens(5)	5	1	1	N/A	2	N/A	90%
Ms J Elwood (6)	N/A	N/A	N/A	N/A	2	N/A	N/A

- (1) Percentage calculated based on the number of meetings held while the member was in office or appointed to the relevant Committee.
- (2) Resigned with effect from 28 March 2023.
- (3) Resigned with effect from 8 November 2022.
- (4) Resigned with effect from 28 February 2023.
- (5) Non voting members - joined with effect from 10 October 2022.
- (6) Co-opted member of the Regulation Committee since October 2021.

During 2022–23, and working with the Department of Education, the Council and the Committees 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 the Council and Committees. In parallel, during 2022–23 Internal Audit were commissioned to complete an independent review of Governance arrangements and it is anticipated that a report will be finalised during 2023/24.

Audit and Risk Assurance Committee

The 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 Team 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 Team 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, a DE representative, the NIAO and the outsourced external audit provider.

The Committee members can meet privately with internal audit and with the NIAO and the outsourced external audit provider when requested. 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 2022, the Executive Team consisted of the Interim Chief Executive, the Director of Finance and Corporate Services, a Temporary Director of Examinations, and for part of the year an Interim Director of Curriculum & Assessment (from February 2023). At 31 March 2023, CCEA's Executive Team structure was made up of the new permanent Chief Executive, the permanent Director of Finance and Corporate Services and two temporary Directors, Director of Examinations and Director of Curriculum and Assessment. Mr Gerry Campbell was appointed as Chief Executive/Accounting Officer from 1 March 2023 following a successful recruitment exercise.

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 the 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, Chief Executive and senior CCEA and senior DE officials and are chaired by the DE Accounting Officer. In addition, regular fortnightly meetings have been taking place involving senior representatives of DE and CCEA's Executive Team throughout the period of COVID disruption to monitor the alternative awarding arrangements, and latterly to manage the return to public examinations and a stepped return to pre-pandemic awarding standards.

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

During 2022–23, 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 the Council and Committee standing orders. The Executive Team regularly report overall performance to the 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 and a report will be finalised in 2023/24.

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 Team 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 2022–23.

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 continued to operate a Gold/Silver Team Governance Structure to ensure that emerging and significant risks, linked to our COVID disruption response, were identified and mitigations put in place in a timely manner. The use of this structure ensured that relevant managers and teams were aware of, and inputted into, decision making processes on a regular basis.

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 meet 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 2022–23 to strategically manage and mitigate the significant disruption to CCEA operations caused by COVID-19 and the number of short-term temporary contract arrangements for senior staff.

A review of the CCEA Corporate Risk Register is currently underway which is being informed by the findings of the most recent DE Risk Register Alignment exercise and internal audit recommendations. This review will be complete in early 2023/24.

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

The Business Assurance Team is responsible for undertaking the necessary work to give independent assurance to the 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 (PSIAS). 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 2022–23, both of which were approved by the ARAC. The 2022–23 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 2022–23 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 2021-22 with an unqualified audit opinion without modification on 28 June 2022. The external audit did not identify any recommendations in relation to regularity of the Annual Report and Accounts for 2021–22. CCEA's Annual Report and Accounts were laid before the Northern Ireland Assembly on 1 July 2022.

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 2022–28 was reviewed and revised during 2022–23 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 2022–23 Business and Operational Plans. This incorporates a range of actions and outcome measures which are approved by the Council and DE. Within the Business and Operational Plans, there are 86 measures; 22 of which are DE approved (the Business Plan) and 64 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 the Executive Team. The performance is then reported to DE and the Finance Committee. In summary, 20 (91%) of the 22 measures in the 2022–23 DE Business Plan were assessed as Achieved or Substantially Achieved with one measure (4%) assessed as Likely to be Achieved but with Some Delay and a further measure (4%) assessed as Not Achieved. A more detailed review of performance is included in the Review of Performance in 2022–23 section of the Annual Report and Accounts 2022–23.

Quality Assurance Frameworks

Regulatory Compliance

An independent, internal assessment exercise was conducted in 2022/23 which found that CCEA was compliant with all relevant Regulatory General Conditions of Recognition (GCOR).

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

CCEA maintains a robust quality assurance framework through the ISO standards which support the high-quality delivery of services. These include:

- ISO 9001 (Quality);
- ISO 14001 (Environmental);
- ISO 45001 (Health and Safety);
- ISO 27001 (Information Security); and
- ISO 20000 (Information Technology Service Management Standard).

In 2022–23, CCEA was successfully recertified to ISO 9001, ISO 14001, ISO 45001, ISO 27001 and ISO 20000. 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, wellbeing, Information Technology and Information Security. This provides an assurance at strategic and management levels regarding CCEA's approach to information security controls and is particularly important as the cyber security threat continues to rise. 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.

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 highly performing 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. The number of indicators at Advanced Level represents a 26 percent increase in our overall rating from 2019.

Learning and Development

CCEA recognises that the foundation of achieving success is in our approach to supporting and developing our people. The 2022/23 annual Learning and Development Programme assisted CCEA in delivering on its strategic objectives and was aligned to its Corporate Plan and newly developed People Strategy. The People Strategy makes a strong commitment to developing staff with the knowledge and skills required for the future. All training initiatives are driven by the Corporate Agenda. The Council and Executive Team are committed to the development of all staff and strongly support CCEA's continuous improvement ethos and culture.

Financial Management

CCEA continued to operate effective and high-quality financial management processes throughout 2022–23. Budget reports are provided monthly to the Executive Team and DE. Financial performance is also reported to the Finance Committee and Council as a standing item. An Internal Audit Review of Budgetary Controls was carried out in 2022–23 and an assurance level of Satisfactory was provided.

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 uses the Five Case Model for business case production including the relevant business case templates.

CCEA 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 is reported to, and scrutinised by, the ARAC.

CCEA conducts PPEs in line with recommended practice as directed by the Department of Finance. All PPEs required by DE within the 2022–23 year were submitted within agreed timelines.

Feedback on the 2020–21 and 2021–22 Business Case and PPE test drill was received on 22 December 2022. There were no major points raised with overall positive feedback. The feedback did note some minor points which were taken on board. The feedback also included some general findings from DE and other DE non-departmental public bodies (NDPBs).

Information Management and Data Protection

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 (General Data Protection Regulation) and Data Protection Act 2018. During 2022–23, there were no lapses in CCEA's Protective Security arrangements, no significant data breaches/losses and no incidents requiring reporting to the Information Commissioner's Office (ICO). CCEA was the subject of a Decision Notice issued by the ICO on 7 March 2023 following a requestor complaint. The ICO rejected 4 of the 5 complaint elements but found CCEA in breach of

Section 10(1) of the Freedom of Information Act 2000 relating to deadlines for responding to requests. The Chief Executive and Data Protection Officer have implemented measures to ensure that processes are improved to ensure deadlines are met for future information requests.

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 2022–23 except as noted above in relation to the Freedom of Information Act 2000.

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 2022–23, CCEA continued to engage with the National Fraud Initiative (NFI). CCEA provided all necessary information to the NFI for the new 2022-23 exercise and will be notified of any matches identified for investigation in 2023–24. 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.

Government Funding Database

CCEA does not provide funding to any Voluntary or Community organisations.

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.

The following Internal Audit Reviews were completed during 2022–23:

Audit Assignment	Status	Assurance Level
Core Financial Controls	Complete	Satisfactory
Budgetary Controls	Complete	Satisfactory
IT General Controls	Complete	Satisfactory
Human Resources (including Recruitment, Grievance/Disciplinary)	Complete	Satisfactory
Inventory Management (including ICT Assets)	Complete	Satisfactory
Post Results Service	Complete	Satisfactory

The Annual Internal Audit Report and Overall Assurance Level for the year ended 31 March 2023 was presented to the ARAC on 20 April 2023.

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 2022–23, 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

COVID-19 Disruption to CCEA Operations

CCEA's core business activities have been impacted by the COVID-19 disruption. Mitigating actions were taken in respect of:

- staff health and safety;
- information security;
- Awarding Arrangements (managing the return to Examination based Awarding whilst ensuring that Candidates were not disadvantaged);
- managing funding and budgetary impacts;
- facilitating CCEA staff to work remotely;
- establishing effective governance and decision making structures to enable CCEA to continue to operate effectively; and
- to manage all risks.

Alternative Awarding Arrangements Summer 2022

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 achieved a fair grade based on merit at the end of their course. Summer 2022 saw the return of formal public examinations, including the unit omissions to support learners who have been impacted by disruption caused by COVID. As part of the contingency arrangements to support examinations going ahead in Summer 2022, CCEA also delivered an additional Reserve exam series for July 2022. The exam series was delivered successfully, and candidates received grades within the agreed approach and timescales.

Awarding Arrangements Summer 2023

During 2022/23 CCEA provided advice to DE on the 2023 awarding arrangements, which were agreed and announced by the Minister in June 2022. CCEA has identified the risks associated with the arrangements in place for 2023 awarding and the mitigations necessary which will be in place to manage the risks. This included providing Advance Information to candidates to support revision and a full suite of contingency question papers to mitigate risks in examination paper provision. This also includes issues relevant to the Regulation unit which are in place to ensure that qualifications taken in NI remain portable and protect learner opportunities.

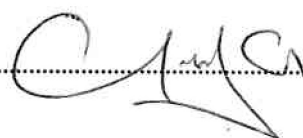
Review of Effectiveness

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 internal audit, including the overall level of satisfactory assurance for 2022–23;
- 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 2022–23.

This Governance Statement was formally reviewed and approved by CCEA’s Audit and Risk Assurance Committee on 20 April 2023.

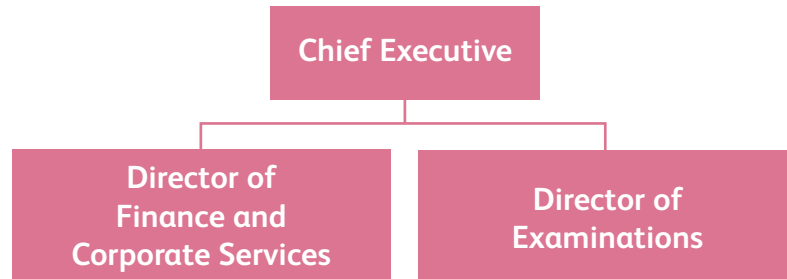
Signed:  Date: 22/6/23

Chief Executive
Accounting Officer

Remuneration Report

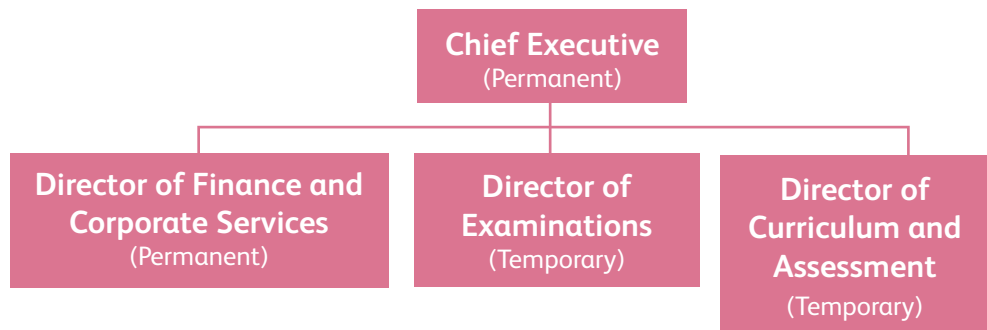
CCEA Executive Team

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



The permanent Chief Executive formally resigned in April 2021. This, along with the need to support revised awarding arrangements, required CCEA to implement temporary management arrangements during the 2021–22 and 2022–23 financial years.

As at the 31 March 2023, CCEA's Executive Team consisted of:



The structure is made up of the new permanent Chief Executive, appointed on the 1 March 2023, the permanent Director of Finance and Corporate Services and two temporary Directors, Director of Examinations and Director of Curriculum and Assessment.

Remuneration Policy

Chairperson, Chief Executive and Director Employment Contracts

CCEA's current Chairperson was appointed by the Minister for Education on the 19 February 2021.

The Chief Executive was appointed on a permanent contract on the 1 March 2023.

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 1 February 2023.

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

Chairperson, Chief Executive and Director Remuneration

The Chairperson’s contractual remuneration is determined by the Department of Education 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 salaries for the Chief Executive and Directors, as proposed by the Chairperson of Council in line with the terms and conditions of the posts.

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

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	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Gerry Campbell - Chief Executive (appointed 1 March 2023)	5-10	–	2	–	10-15	–
Leah Scott - Interim Chief Executive (21 July 2022 to 28 February 2023) Director of Finance and Corporate Services (1 April 2022 to 20 July 2022; and 1 March 2023 to 31 March 2023)	65-70	70-75	38	11	160-165	80-85
	55-60**					

Margaret Farragher - Interim Chef Executive (21st April 2021 - 2nd September 2022) Director of Education (1st April - 20th April 2021)	40-45	80-85 5-10	2	27	40-45	115-120
John Daly - Temporary Director of Finance and Corporate Services (1 August 2022 to 28 February 2023)	45-50	–	46	–	90-95	–
Amanda Swann-Temporary Director of Examinations	85-90**	60-65	14	20	95-100	80-85
Corinne Latham - Temporary Director of Curriculum and Assessment (appointed 1 February 2023)	10-15	35-40	38	4	50-55	35-40
Justin Edwards Chief Executive (resigned 30th April 2021)	–	5-10	–	18	–	25-30

* 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. ** Includes back pay for the Director's Scale approved in 22-23.

During the 2022–23 year, the Chairperson, Tommy O'Reilly received a remuneration of £20,000. In addition, £1,664 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)

Pay Ratios

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 2022–23 was £90,000–£95,000 (2021–22; £90,000–£95,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2022-2023	25th percentile	Median	75th percentile
Total remuneration (£)	26,845	36,298	44,539
Pay ratio	3.4:1	2.5:1	2.1:1

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

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 2022–23 have reduced from 2021–22 because the salary scale points have increased but the highest-paid director band has remained the same.

For 2022–23, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2022–23, Nil (2021–22; Nil) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £20,000 to £92,500 (2021–22; £18,500 to £92,500).

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:	2022-23 v 2021-22
Average employee salary and allowances	7.5%
Highest paid director's salary and allowances	0.0%
Average employee performance pay and bonuses	2.6%
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 7.5%. This net movement was primarily linked to three main factors, namely NJC pay settlement, progression within pay bands and savings associated with staff turnover. In 2022–23 Staff below Director level were awarded the NJC pay settlement of a £1,925 increase for all NJC pay points from 1 April 2022. 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 2022–23 was the equivalent to an additional average salary increase of 5.5%, ranging from 2.8% to 10.4%. These increases were offset by staff turnover which resulted in staff at the higher end of their pay band being replaced by new employees who normally start on the lowest scale point of their pay band.

The percentage change for the highest-paid director's salary and allowances was 0.0% because the banded remuneration of the highest-paid director in CCEA in the financial years 2022–23 and 2021–22 was £90,000–£95,000.

The percentage change for average employee performance pay and bonuses increased by 2.6% as a result of yearly increase in salary bands and a £1,925 NJC pay settlement for 2022–23.

Chairperson, Chief Executive and Director Pension Entitlements (Audited)

The post of Chairperson is non-pensionable.

	Total accrued pension at 31/03/23	Total accrued lump sum at 31/03/23	Real increase in pension earned in the year to 31/03/23	Real increase/ (decrease) in accrued lump sum in the year to 31/03/23	CETV at 31/03/23	CETV at 31/03/22	Real increase/ (decrease) in CETV
	£000	£000	£000	£000	£000	£000	£000
Gerry Campbell Chief Executive (appointed 1st March 2023)	0.5	–	0-2.5	0-2.5	2	–	1
Leah Scott Interim Chief Executive (21 July 2022 to 28 February 2023) Director of Finance and Corporate Services (1 April 2022 to 20 July 2022; and 1 March 2023 to 31 March 2023)	25-30	15-20	0-2.5	0-2.5	353	288	26
Margaret Farragher Interim Chief Executive (21st April 2021 - 2nd September 2022) Director of Education (1st April - 20th April 2021)	5-10	–	0-2.5	0-2.5	97	85	–
John Daly Temporary Director of Finance and Corporate Services (1st August 2022 - 28th February 2023)	35-40	45-50	0-2.5	2.5-5	589	–	36
Amanda Swann Temporary Director of Education	10-15	–	0-2.5	0-2.5	161	132	7
Corinne Latham Temporary Director of Curriculum (appointed 1st February 2023)	20-25	35-40	0-2.5	0-2.5	400	297	103
Justin Edwards Chief Executive (resigned 30th April 2021)	–	–	–	–	–	344	–

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)

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

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 2022–23 are as follows:

Band	Actual Annual Pensionable Earnings (£)	Contribution Rates
1	Up to £29,187.99	7.4%
2	£29,188 to £39,290.99	8.6%
3	£39,291 to £46,586.99	9.6%
4	£46,587 to £61,742.99	10.2%
5	£61,743 to £84,193.99	11.3%
6	£84,194 and above	11.7%

In 2022–23, the employer’s contribution rate was 25.1%, (25.1% in 2021–22).

Contributions for the year:

	2022–2023	2021–2022
	£	£
Employer’s	551,350	504,996
Employees’	222,342	204,273
Total	<u>773,692</u>	<u>709,269</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 2022, were as follows:

Main assumptions –

Rate of investment return per annum	4.2%
Rate of pay growth per annum	3.8%
Rate of CPI increases per annum	2.3%

Key results –

Market value of scheme’s assets	£10,231.1 million
Value of past service liabilities	£9,226.7 million
Surplus	£1,0004.4 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 111%.

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 2022 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:

Sample life expectancies (years from age 65)	2022 assumptions	
	Female	Male
Active member age 45 at 31 March 2022	23.1	26.0
Pensioner member age 65 at 31 March 2022	22.1	24.9

NILGOSC operate a banding scheme for employee contribution rates, based on pensionable pay. These rates for 2022–23 are as follows:

Band	Pensionable pay (£)	Contribution rates	50/50 Rate
1	£0 to £15,400	5.5%	2.75%
2	£15,401 to £23,700	5.8%	2.90%
3	£23,701 to £39,500	6.5%	3.25%
4	£39,501 to £48,000	6.8%	3.40%
5	£48,001 to £95,100	8.5%	4.25%
6	More than £95,100	10.5%	5.25%

In 2022–23, the employer’s contribution rate was 19.5% (19.5% in 2021–22).

Contributions for the year:

	2022–2023	2021–2022
	£	£
Employer’s	1,811,785	1,711,143
Employees’	634,833	599,226
Total	<u>2,446,618</u>	<u>2,310,369</u>

National Employment Savings Trust

CCEA participates in the National Employment Savings Trust (NEST) for 170 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 2022–23 the employee contribution rate was 5% (5% in 2021–22) of pensionable pay, and the employer contribution rate was 3% (3% in 2021–22).

Contributions for the year:

	2022–2023	2021–2022
	£	£
Employer’s	25,249	12,734
Employees’	42,027	21,224
Total	<u>67,276</u>	<u>33,958</u>

Staff Report

Staff Costs (Audited)

	Permanent staff/FTC* 2022-23	Temporary staff 2022-23	Total 2022-23	Total 2021-22
	£000	£000	£000	£000
Wages and salaries	11,705	1,254	12,959	11,430
Social Security costs	1,304	39	1,343	1,198
Pension costs	4,776	29	4,805	5,051
Total	17,785	1,322	19,107	17,679

* Fixed term contract

Average 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 2022-23	Total 2021-22
Directly Employed	309	12	321	326
Total	309	12	321	326

*Fixed term contract

Employee Sickness Absence

Average annual sickness absence for the reporting year from 1 April 2022 to 31 March 2023 increased to 4.6% in comparison to 3.3% in 2021-22, however still within the target set by DE of 6%.

Short term absence decreased by 57.9% from 2021-22 to 2022-23. The number of COVID-19 cases has steadily decreased from 2021 in CCEA and from April 2022 to March 2023 the percentage was 0.2%. Long term increased by 145% from 2021-22 to 2022-23. This increase was caused by staff on long term sickness in 2022-23 having longer periods of absence compared to the previous year.

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 decreased from 7.69% in 2021-22 to 3.19% in 2022-23. 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 2022–23 financial year (2021–22 £Nil).

Staff Redeployment

No formal redeployments were required within CCEA, during the 2022–23 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 2023, the Executive Team was made up of one male Chief Executive and three female Directors.

Of the remaining 319 employees, 175 are female while 144 are male. The number of staff at each grade is shown below:

Grade	No. of Staff
Clerical Officer	41
Senior Clerical Officer	7
Executive Officer	46
Senior Executive Officer	55
Higher Executive Officer	51
Senior Administrative Officer	26
Senior Professional Grade	66
Programme Manager	18
Principal Officer	1
Business Manager	8
Director	3
Chief Executive	1

Consultancy Costs

CCEA incurred consultancy costs of £nil in the financial year 2022–23, (2021–22 Nil).

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 July 2022. The outworking's of the investors in People assessment and feedback assists CCEA in planning for the future to build capacity to deliver, respond to change, and continue to re-configure, reshape and reform how we deliver on our commitments. Central to the success of CCEA is the right blend of talent, motivation and leadership.

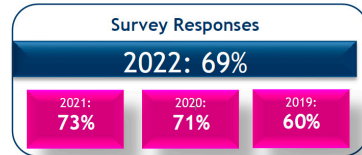
Our aim is to:

- 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.

The framework is organised around three principals of Leading, Supporting and Improving, which in turn define indicator of high-performance working. Each theme is underpinned by a 4-level maturity model (Developed, Established, Advanced and High Performing) which defines criteria to create a framework of continuous improvement and progression. These performance levels directly correlate to Standard, Silver, Gold or Platinum accreditation.

CCEA were accessed through a combination of:

- Survey metrics of which 69% of staff completed.



- Interview-based meetings with 37 randomly selected staff. This part of the process was integral to the findings as staff shared their experiences, thoughts, and views on what it's like to work for CCEA. The provided valuable insight into people practices and culture which exists across the organisation.
- Comprehensive data/evidence collection which the project team set in context of the standard.

CCEA retained its Silver Status and almost doubled the number of indicators at Advanced Level from 8 to 15 representing an increase of 26% in overall rating from 2019.

CCEA are due for re-accreditation in May 2024.

Reporting of compensation and exit packages for all staff 2022–23 (Audited)

There were no redundancies or other departures in 2022–23 or 2021–22.

Assembly Accountability and Audit Report (Audited)

Remote Contingent Liabilities (Audited)

CCEA does not have any material remote contingent liabilities in the 2022–23 financial year (2021–22 £Nil).

Losses and Special Payments (Audited)

The total value of CCEA's losses and special payments did not total more than £1,000 for 2022–23 or 2021–22 financial years.

Gifts

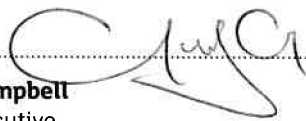
CCEA adheres to the limits and rules laid out in its Management Statement approved by the Department and the guidance in Managing Public Money Northern Ireland (MPMNI). There were no gifts made or accepted during the 2022–23 financial year that exceeded these limits. CCEA has a policy on Offers and the 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 third year in a row, CCEA's actual earned income for 2022-23 was lower than in a normal year. As highlighted under the Summary Financial Results 2022-23 section, CCEA was required to implement revised awarding arrangements for summer 2022. This included students being permitted to omit one unit of assessment from the vast majority of GCSE and GCE qualifications resulting in less entries than a typical summer series. The reduced income was mitigated primarily by the reduction in CCEA's operating expenditure and additional earmarked grant funding from the Department.

Signed:  Date: 22/6/23
Gerry Campbell
Chief Executive
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 Council for the Curriculum, Examinations and Assessment (CCEA) for the year ended 31 March 2023 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 UK adopted international accounting standards as interpreted and adapted 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 2023 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;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- 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:

- 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 the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

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

transactions recorded in the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

A handwritten signature in black ink, reading "Dorinnia Carville". The signature is written in a cursive style with a large initial 'D'.

Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST BT7 1EU

Date: 30 June 2023

03 FINANCIAL STATEMENTS AND NOTES



Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

		2022–2023	2021–2022
	Note	£	£
Revenue from contracts with customers	3	(318,020)	(470,319)
Other operating income	3	(8,472,643)	(3,807,825)
Total operating income		(8,790,663)	(4,278,144)
Expenditure			
Staff costs	4	19,106,670	17,678,661
Other operating expenditure	6	14,057,493	8,420,516
Depreciation	7	1,202,691	316,140
Amortisation	8	8,261	8,188
Total operating expenditure		34,375,115	26,423,505
Net operating expenditure		25,584,452	22,145,361
Finance expense	9	551,000	602,000
NET EXPENDITURE FOR THE YEAR	18	26,135,452	22,747,361

Statement of Other Comprehensive Net Expenditure

		2022–2023	2021–2022
	Note	£	£
NET EXPENDITURE FOR THE YEAR (transferred to general reserve)		26,135,452	22,747,361
Net gain on revaluation of property, plant and equipment (in revaluation reserve)	7 & 17	(25,977)	(8,753)
Net (gain)/loss on revaluation of intangibles (in revaluation reserve)	8 & 17	(234)	265
Actuarial gain in respect of pension liability	18	(23,750,000)	(11,634,000)
COMPREHENSIVE NET EXPENDITURE FOR THE YEAR		2,359,241	11,104,873

All amounts above relate to continuing activities.

The notes on pages 79-99 form part of these financial statements.

Statement of Financial Position at 31 March 2023

	Note	2022–2023 £	2021–2022 £
Non-current assets			
Property, plant and equipment	7	3,866,824	538,471
Intangible assets	8	6,226	14,256
Total non-current assets		3,873,050	552,727
Current assets			
Inventories	10	1,337	2,347
Trade and other receivables	11	1,870,803	2,135,471
Cash and cash equivalents	12	1,329,264	472,244
Total current assets		3,201,404	2,610,062
Total assets		7,074,454	3,162,789
Current liabilities			
Trade and other payables	13	(3,987,925)	(3,519,563)
Other liabilities		(1,011,089)	-
Total current liabilities		(4,999,014)	(3,519,563)
Total assets less current liabilities		2,075,440	(356,774)
Non-current liabilities			
Provisions	14	(547,000)	(629,000)
Pension liabilities	5.1c	-	(20,768,107)
Other liabilities		(2,377,194)	-
Total non-current liabilities		(2,924,194)	(21,397,107)
Total assets less total liabilities		(848,754)	(21,753,881)
Taxpayers' equity and other reserves			
Revaluation reserve	17	19,185	(7,026)
General reserve	18	(867,939)	(21,746,855)
Total equity		(848,754)	(21,753,881)

The financial statements on pages 75–78 were approved by the Governing Council on XX June 2023 and were signed on its behalf by:

Tommy O'Reilly
Chairperson

Date: 22/6/23

Gerry Campbell
Chief Executive, Accounting Officer

Date: 22/6/23

The notes on pages 79–99 form part of these financial statements.

Statement of Cash Flows

for the year ended 31 March 2023

		2022–2023	2021–2022
	Note	£	£
Cash flows from operating activities			
Net expenditure after interest		(26,135,452)	(22,747,361)
Adjusted for:			
Depreciation	7	1,202,691	316,139
Amortisation	8	8,261	8,188
Bad debt provision	11	372	(1,511)
Loss of disposal of assets		78,318	-
Property lease payments	15	(1,027,014)	-
Property lease interest		20,655	-
IAS 19 pension costs*	5.1d	2,938,220	3,388,961
Decrease in inventories	10	1,010	2,276
Decrease in trade and other receivables	11	264,296	357,908
Increase/(Decrease) in trade and other payables	13	468,362	(21,851)
Decrease in provisions	14	(38,000)	-
Net cash outflow from operating activities		(22,218,281)	(18,697,251)
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(188,743)	(99,071)
Purchase of intangible assets	8	-	-
Net outflow from investing activities		(188,743)	(99,071)
Cash flows from financing activities			
Recurrent grants received	16	23,144,508	17,273,838
Capital grants received	16	119,536	215,262
Net inflow from financing activities		23,264,044	17,489,100
Net increase/(decrease) in cash and cash equivalents in the year	12	857,020	(1,307,222)
Cash and cash equivalents at 1 April 2022	12	472,244	1,779,466
Cash and cash equivalents at 31 March 2023	12	1,329,264	472,244

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

The notes on pages 79-99 form part of these financial statements.

Statement of Changes in Taxpayers' Equity

Year ended 31 March 2023

	Note(s)	General Reserve £	Revaluation Reserve £	Total Taxpayers' equity £
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)
Auditors remuneration	6	(18,436)	-	(18,436)
Actuarial gain in respect of pension liability	18	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)
Changes in taxpayers' equity 2022–23				
Comprehensive net expenditure for the year	18	(26,116,570)	26,211	(26,090,359)
Auditor's remuneration	6	(18,882)	-	(18,882)
Actuarial gain in respect of pension liability	5	25,101,000	-	25,101,000
Recurrent grant-in-aid from the Department of Education	18	23,144,508	-	23,144,508
Capital grant-in-aid from the Department of Education	18	119,536	-	119,536
IAS19 Pension Adjustment		(1,350,676)	-	(1,350,676)
Balance at 31 March 2023		(867,939)	19,185	848,754

The notes on pages 79-99 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 March 2023

1 STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the 2022–23 Government Financial Reporting Manual (FRM) issued by Treasury as directed by the Department of Finance (DoF). The accounting policies contained in the FRM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FRM 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 FRM, 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 an indication of its opening resource allocation for 2023-24, subject to final budget approval. The allocation of £17.762m represents a reduction of £3.071m versus the opening allocation for 2022–23. CCEA have also been allocated £490k of earmarked funding linked to Advance information Contingency Arrangements. A further £106k earmarked funding has also been allocated in relation to the pilot scheme to address period dignity in schools.

Based on the indicated funding allocation for 2023-24, CCEA's Executive Team and Council are assessing the potential impact on CCEA's ability to deliver its core statutory functions. The DE Sponsor Team have been made aware that, at this stage, it is not clear how CCEA can implement the cuts, safely deliver its statutory functions, and fulfil its contractual obligations to the service users, staff, and contractors. CCEA is working closely with DE in relation to a range of financial scenarios to address the funding gap.

Consequently, we feel 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 FRM. 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

Under IFRS 16 Leased Assets which CCEA has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below the Department's threshold limit which is currently £5,000.

Short term leases

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short-term leases, and neither should the underlying asset be capitalised.

Lease agreements which contain a purchase option cannot qualify as short-term.

Examples of short term leases are software leases, specialised equipment, hire cars and some property leases .

Low value assets

An asset is considered "low value" if its value, when new, is less than the capitalisation threshold. The application of the

exemption is independent of considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new.

Examples of low value assets are ,tablet and personal computers, small items of office furniture and telephones.

Separating lease and service components

Some contracts may contain both a lease element and a service element. CCEA can, at their own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. This option should help CCEA where it is time consuming or difficult to separate these components.

CCEA as lessee

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

- Indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the ALB's surplus/deficit.

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayers equity. After transition the difference is recognised as income in accordance with IAS 20.

Subsequent measurement

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by;

- Increasing the carrying amount to reflect interest;
- Reducing the carrying amount to reflect lease payments made; and
- Re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

There is a need to reassess the lease liability in the future if there is:

- A change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

Subsequent measurement of the ROU asset is measured in same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

Depreciation

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is that for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

CCEA holds three property lease agreements that are classified as finance leases from 1 April 2022 under IFRS16. See note 15 to the financial statements, Lease Commitments.

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. CCEA does not hold any operating leases.

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, Holywood 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 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 new standard will have minimal impact on the accounts.

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 2023 is analysed as follows:

	Chief Executive	Education	Finance & Corporate Services	Total
	£(000s)	£(000s)	£(000s)	£(000s)
Expenditure	2,658	21,020	11,248	34,926
Income	(982)	(7,491)	(318)	(8,791)
Net expenditure after interest	1,676	13,529	10,930	26,135

3 INCOME

	2022–2023	2021–2022
	£	£
Revenue from contracts with customers	318,020	470,319
Other operating income		
Examination fees	7,442,141	2,784,944
Other activities	1,030,502	1,022,881
Total operating income (shown net of VAT)	8,790,663	4,278,144

4 STAFF COSTS

Staff Costs comprise:				
	Permanent staff/FTC*	Temporary staff	Total	Total
	2022–2023	2022–2023	2022–2023	2021–2022
	£	£	£	£
Wages and salaries	11,705,091	1,254,038	12,959,129	11,430,190
Social Security costs	1,304,375	38,820	1,343,195	1,198,172
Pension costs	4,775,830	28,516	4,804,346	5,050,299
Total	17,785,296	1,321,374	19,106,670	17,678,661

* 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 2022–23 are as follows:

Band	Actual Annual Pensionable Earnings (£)	Contribution Rates
1	Up to £29,187.99	7.4%
2	£29,188 to £39,290.99	8.6%
3	£39,291 to £46,586.99	9.6%
4	£46,587 to £61,742.99	10.2%
5	£61,743 to £84,193.99	11.3%
6	£84,194 and above	11.7%

In 2022–23, the employer's contribution rate was 25.1%, (25.1% in 2021-22)

Contributions for the year:	2022–2023	2021–2022
	£	£
Employer's	551,350	504,996
Employees'	222,342	204,273
Total	773,692	709,269

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 2022, were as follows:

Main assumptions –	
Rate of return on investments per annum	4.2%
Rate of general increase in salaries per annum	3.8%
Rate of pension increases per annum	2.3%
Market value of scheme's assets	£10,231.1 million
Value of past service liabilities	£9,226.7 million
Surplus	£1,004.4 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 111%.

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 2022 Actuarial Valuation, and allow for expected future mortality improvements. Assumed life expectancies for current members at age 65:

Male pensioner member aged 65 at accounting date	- 24.9 years
Male active member aged 45 at accounting date	- 26.0 years
Female pensioner member aged 65 at accounting date	- 22.1 years
Female active member aged 45 at accounting date	- 26.3 years

NILGOSC operate a banding scheme for employee contribution rates, based on pensionable pay.

These rates for 2022–23 are as follows:

Band	Pensionable pay (£)	Contribution rates	50/50 Rate
1	£0 to £15,400	5.5%	2.75%
2	£15,401 to £23,700	5.8%	2.90%
3	£23,701 to £39,500	6.5%	3.25%
4	£39,501 to £48,000	6.8%	3.40%
5	£48,001 to £95,100	8.5%	4.25%
6	More than £95,100	10.5%	5.25%

In 2022–23, the employer's contribution rate was 19.5% (19.5% in 2021–22)

Contributions for the year:	2022–2023 £	2021–2022 £
Employer's	1,811,785	1,711,143
Employees'	634,833	599,226
Total	2,446,618	2,310,369

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

	2022–2023 £(000s)	2021–2022 £(000s)
Present value of funded defined benefit obligation	(63,480)	(92,026)
Fair value of assets	64,831	71,258
Funded status	1,351	-
Unrecognised asset due to restriction of surpluses	(1,351)	-
Net funding in funded plans	-	(20,768)
Present value of unfunded obligations (Note 14)	(510)	(554)
Net liability – total non-current liability	(510)	(21,322)
Amounts in the statement of financial position		
Liabilities	(510)	(21,322)
Asset	-	-
Net liability	(510)	(21,322)

* CCEA's IAS 19 results at 31 March 2023 show a net pension scheme asset in relation to the NILGOSC scheme. Paragraph 64 of IAS 19, as interpreted by IFRIC 14, limits the amount of net pension asset(surplus) that can be recognised on the Statement of Financial position. A surplus can only be recognised if the Employer can gain an economic benefit from it. The amount recognised may need to be restricted, or in some cases no surplus should be recognised at all. AON are the actuaries of the NILGOSC scheme and they have calculated the economic benefit that could be available, at the balance sheet date, from a reduction in future contributions. AON estimate that the economic value from payment of employer contributions below the future current service costs is £0.00M. Based on AON's calculations £0.00M of the surplus can be recognised on CCEA's Statement of Financial Position.

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

	2022–2023	2021–2022
	£(000s)	£(000s)
Opening defined benefit obligation	92,580	94,807
Current service cost	4,243	4,541
Interest cost	2,489	1,982
Contributions by members	635	599
Actuarial losses /(gains)	(34,482)	(7,891)
Estimated unfunded benefits paid	(44)	(43)
Estimated benefits paid	(1,431)	(1,415)
Closing defined benefit obligation	63,990	92,580
Funded defined benefit obligation	63,480	92,026
Unfunded defined benefit obligation	510	554
	63,990	92,580

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

	2022–2023	2021–2022
	£(000s)	£(000s)
Opening fair value of employer assets	71,258	65,240
Expected return on assets	1,938	1,380
Contributions by members	635	599
Contributions by employer	1,812	1,711
Contributions in respect of unfunded benefits	44	43
Actuarial gains	(9,381)	3,743
Unfunded benefits paid	(44)	(43)
Benefits paid	(1,431)	(1,415)
Closing fair value of plan assets	64,831	71,258
Funded fair value of plan assets	64,831	71,258
Unfunded fair value of plan assets	-	-
	64,831	71,258

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

	2022–2023	2022–2023	2022–2023	2021–2022
	Quoted	Unquoted	Total	Total
Equities	39.9%	0.1%	40.0%	42.9%
Bonds	23.6%	0.0%	23.6%	26.2%
Properties	0.0%	11.2%	11.2%	10.0%
Cash	6.5%	0.0%	6.5%	4.0%
Multi Asset Credit	0.6%	4.8%	5.4%	3.8%
Other	13.3%	0.0%	13.3%	13.1%
Total	83.6%	16.1%	100.0%	100.0%

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

	2022–2023	2021–2022
Discount rate	4.7%	2.7%
Future salary increases	4.2%	4.5%
Future pension increases	2.7%	3.0%
Pension accounts revaluation rate	2.7%	3.0%
CPI Inflation	2.7%	3.0%

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

	2022–2023	2021–2022	2020–2021	2019–2020	2018–2019
	£(000s)	£(000s)	£(000s)	£(000s)	£(000s)
Fair value of employer assets	64,831	71,258	65,240	52,763	62,026
Present value of defined benefit obligation	(63,480)	(92,026)	(94,164)	(71,635)	(71,785)
Surplus/(Deficit)	1,351	(20,768)	(28,924)	(18,872)	(9,759)
Adjustment in respect of paragraph 64	(1,351)	-	-	-	-
Actuarial (losses)/gains on employer assets	(9,381)	3,743	10,438	(11,773)	2,591
Actuarial gains/(losses) on obligation	34,482	7,891	(19,398)	5,354	(91)
Actuarial gains/(losses) recognised in statement of changes in taxpayers' equity	23,750	11,634	(8,960)	(6,419)	2,500

Sensitivity Analysis:

The approximate impact of changing the key assumptions on the present value of the funded defined obligation as at 31 March 2023 and the projected service cost for the year ending 31 March 2024 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)	62.210	63.480	64.750
% change in present value of total obligation	-2.0%		2.0%
Projected service cost (£M's)	1.899	1.978	2.061
Approximate % change in projected service cost	-4.0%		4.2%

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)	63.670	63.480	63.290
% change in present value of total obligation	0.3%		0.3%
Projected service cost (£M's)	1.978	1.978	1.978
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)	64.559	63.480	62.401
% change in present value of total obligation	1.7%		-1.7%
Projected service cost (£M's)	2.061	1.978	1.899
Approximate % change in projected service cost	4.2%		-4.0%

Post retirement mortality assumption

	-1 year	Base figure	+1 Year
Adjustment to mortality age rating assumption*			
Present value of total obligation (£M's)	65.194	63.480	61.766
% change in present value of total obligation	2.7%		-2.7%
Projected service cost (£M's)	2.049	1.978	1.907
Approximate % change in projected service cost	3.6%		-3.6%

* 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;

	2022–2023	2021–2022
	£	£
Current service cost	4,243,000	4,541,000
Interest on obligation and Expected return on assets	551,000	602,000
Loss	<u>4,794,000</u>	<u>5,143,000</u>

e) **National Employment Savings Trust**

CCEA participates in the National Employment Savings Trust (NEST) for 170 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 2022-23 the employee contribution rate was 5% (5% in 2021–22) of pensionable pay, and the employer contribution rate was 3% (3% in 2021-22).

Contributions for the year:

	2022–2023	2021–2022
	£	£
Employer’s	25,249	12,734
Employees’	42,027	21,224
	<u>67,276</u>	<u>33,958</u>

5.2 Early Departure Costs

Lump sum payments during the year relating to early departures amounted to Nil (2022 Nil).

Annual costs relating to early departures in previous years that are met by CCEA currently amount to £45,333. These annual costs will continue in line with pension payments and are index linked.

	2022–2023	2021–2022
	£	£
Provision for liabilities and charges	510,000	554,000

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

	2022–2023	2021–2022
	£	£
Examiner and teacher costs	6,757,813	2,783,752
Premises and equipment	1,526,244	2,467,154
Supplies and services	3,181,307	2,565,686
Substitute teacher costs	620,325	228,337
Printing costs	1,267,571	162,575
Distribution costs	545,970	165,096
Auditors remuneration	18,882	18,436
Transport and travel costs	40,849	10,063
Council fees and expenses	20,214	19,417
Loss on disposal of assets	78,318	-
	<u>14,057,493</u>	<u>8,420,516</u>

CCEA's external auditor is the Northern Ireland Audit Office (NIAO). The cost of audit work performed by the NIAO in 2022–2023 was £18,882 for audit services. In 2021–2022 the cost of audit work was £18,436, for audit services and £1,319 for non-audit services related to the National Fraud Initiative.

7 PROPERTY, PLANT AND EQUIPMENT 2022-23

	Buildings (Finance Lease)		Computer Hardware		Computer Software		Office Furniture and Equipment		Plant and Machinery		Vehicles		Assets Under Construction		TOTAL	
	£		£		£		£		£		£		£		£	
COST OR VALUATION																
At 1 April 2022	4,394,642*		2,227,841		222,224		1,787,091		43,379		25,993		78,318		8,779,488	
Indexation	–		8,059		–		98,301		4,683		–		–		111,043	
Additions	–		182,146		–		6,597		–		–		–		188,743	
Disposals	–		–		–		–		–		–		(78,318)		(78,318)	
At 31 March 2023	4,394,642		2,418,046		222,224		1,891,989		48,062		25,993		–		9,000,956	
ACCUMULATED DEPRECIATION																
At 1 April 2022	–		2,082,232		222,224		1,495,038		20,889		25,992		–		3,846,375	
Indexation	–		5,037		–		78,012		2,017		–		–		85,066	
Charge for year	1,014,148		89,317		–		96,688		2,538		–		–		1,202,691	
Depreciation eliminated on disposal	–		–		–		–		–		–		–		–	
At 31 March 2023	1,014,148		2,176,586		222,224		1,669,738		25,444		25,992		–		5,134,132	
NET BOOK VALUE																
At 31 March 2022	–		145,609		–		292,053		22,490		1		78,318		538,471	
At 31 March 2023	3,380,494		241,460		–		222,251		22,618		1		–		3,866,824	

Property, plant and equipment have been re-indexed at 31 March 2023 using the indices from the Office for National Statistics, and the overall gain of £25,977 (2022: gain of £19,907) after depreciation was transferred to the revaluation reserve.

*FRS 16 Leases replaced IAS 17 Leases and was effective with EU adoption from 1 January 2019. In line with the requirements of the FRS, IFRS 16 was implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022. CCEA hold 3 property leases which transferred onto the Statement of Financial Position (SoFP) in accordance with IFRS 16 on 1 April 2022, see Note 15 Lease Commitments. These leases cease on 31 July 2026. The tangible assets were owned by CCEA at 31 March 2023, except the buildings held under finance lease.

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.

8 INTANGIBLE ASSETS 2022–23

	Software Licences £
COST OR VALUATION	
At 1 April 2022	382,825
Indexation	468
Additions	–
Disposals	–
At 31 March 2023	383,293
ACCUMULATED AMORTISATION	
At 1 April 2022	368,572
Indexation	234
Charge for year	8,261
Depreciation eliminated on disposal	–
At 31 March 2023	377,067
NET BOOK VALUE	
At 31 March 2022	14,253
At 31 March 2023	6,226

Intangible fixed assets have been re-indexed at 31 March 2023 using the indices from the Office for National Statistics and the overall gain of £234 (2022: loss of £265) after depreciation was transferred to the revaluation reserve. All intangible assets were owned by CCEA at 31 March 2023.

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 the 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.

9 OTHER FINANCE EXPENSE						
	2022–2023		2021–2022			
	£		£			
NILGOSC interest on obligations and expected return on assets		551,000		602,000		
		551,000		602,000		
10 INVENTORIES						
	2022–2023		2021–2022			
	£		£			
Teaching aids		1,337		2,347		
		1,337		2,347		
11 TRADE AND OTHER RECEIVABLES						
	2022–2023		2021–2022			
	£		£			
Trade receivables		530,464		614,646		
Provision for bad debts		(1,597)		(1,969)		
Other receivables		101,135		53,667		
Prepayments and accrued income		1,240,801		1,469,127		
		1,870,803		2,135,471		
12 CASH AND CASH EQUIVALENTS						
	2022–2023		2021–2022			
	£		£			
Balance at 1 April		472,244		1,779,466		
Net change in cash and cash equivalent balances		857,020		(1,307,222)		
Balance at 31 March 2023		1,329,264		472,244		
The Following balances at 31 March were held at commercial banks and cash in hand						
	2022–2023		2021–2022			
	£		£			
Cash and cash equivalents as in the statement of financial position		1,329,264		472,244		
12.1 Reconciliation of liabilities arising from financing activities						
	2022	Cash flows	Net cash requirements	Acquisition	Change in Valuation	2023
	£	£	£	£	£	£
Lease liabilities	-	(1,027,014)	-	4,394,642	20,655	3,388,283
Total liabilities from financing activities	-	(1,027,014)	-	4,394,642	20,655	3,388,283

13 TRADE AND OTHER PAYABLES

	2022–2023	2021–2022
	£	£
13.1 Trade and other payables		
Amounts falling due within one year:		
Trade payables	3,940	-
Taxes and social security	358,803	411,520
Other payables	32,518	32,146
VAT	53,636	35,479
Accruals and deferred income	3,539,028	3,040,418
	<u>3,987,925</u>	<u>3,519,563</u>
13.2 Other liabilities		
Property lease liability		
Amounts payable within one year	1,011,089	-
Amounts payable in more than one year	2,377,194	-
Total property lease liability	<u>3,388,283</u>	<u>-</u>

14 PROVISIONS

	Unfunded pension liability provision	Settlement of holiday pay claims provision	Provisions total
	£	£	£
Balance at 1 April 2022	554,000	75,000	629,000
Release of provision	-	(38,000)	(38,000)
Utilised in year	(44,000)	-	(44,000)
Balance at 31 March 2023	<u>510,000</u>	<u>37,000</u>	<u>547,000</u>
Analysis of expected timing of discounted flows:			
Less than 1 year	85,000	37,000	122,000
Later than 1 year but less than 5 years	113,333	-	113,333
In more than 5 years	311,667	-	311,667
	<u>510,000</u>	<u>37,000</u>	<u>547,000</u>

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

15.1 Quantitative disclosures around right-of-use assets

IFRS 16 Leases replaced IAS 17 Leases and was effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 was implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022. CCEA hold 3 property leases which transferred onto the Statement of Financial Position (SoFP) in accordance with IFRS 16 on 1 April 2022, with a Net Book Value of £4,395k, see Note 7 Property, Plant and Equipment. These leases cease on 31 July 2026.

	2022-2023 Buildings £
Right-of-use assets	
As at 1 April 2022	4,394,642
Depreciated Expense	(1,014,148)
As at March 2023	<u><u>3,380,494</u></u>

15.2 Quantitative disclosures around lease liabilities

	2022-2023 Buildings £
Not later than one year	1,027,014
Later than one year and not later than five years	2,396,366
Later than five years	–
Less interest element	(35,097)
Present value of obligations	<u><u>3,388,283</u></u>

15.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2022-2023 £	2021-2022 £
Lease payments not included in lease liabilities	-	1,048,014

15.4 Quantitative disclosures around cash outflow for leases

	2022-2023 £	2021-2022 £
Total cash outflow for lease	1,027,014	1,048,014

16 DEPARTMENT OF EDUCATION GRANTS IN AID

	2022–2023	2021–2022
	£	£
Revenue grants in aid	23,144,508	17,273,838
Capital grants in aid	119,536	215,262
	23,264,044	17,489,100

17 REVALUATION RESERVE

	2022–2023	2021–2022
	£	£
At 1 April 2022	(7,026)	(15,519)
Indexation	26,211	8,493
At 31 March 2023	19,185	(7,026)

18 GENERAL RESERVE

	2022–2023	2021–2022
	£	£
At 1 April 2022	(21,746,855)	(28,122,593)
Net expenditure for the year	(26,135,452)	(22,747,361)
Actuarial gain	25,101,000	11,634,000
Recurrent grants in aid (Note 16)	23,144,508	17,273,838
Capital grants in aid (Note 16)	119,536	215,262
IAS19 Pension Adjustment	(1,350,676)	–
At 31 March 2023	(867,939)	(21,746,855)

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 2022-23
Member of Audit and Risk and Education Committees	Queens University Belfast	Employee	Expense: £575 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: £10,558 room hire and catering 2. SERC, income: £7,099 examinations income
Chair of Finance Committee and member of Remuneration, Appeals and Education Committees	Belfast Metropolitan College (BMC)	Governor	BMC, income: £33,477 examinations income, expense: £62,738 room hire and catering
Member of Finance, Appeals and Education Committees	Queen's University Belfast	Member of Senate	Expense: £575 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

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

Date of Authorisation for Issue

The Council's Accounts were approved on the 22 June 2023 by the Chairperson and Accounting Officer and authorised for issue on the 30 June 2023.



