

CCEA Annual Report 2016–17

Northern Ireland Council
for the Curriculum,
Examinations and Assessment

**Annual Report and Accounts
for the Year Ended 31 March 2017**

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 28 June 2017

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Section

1

Performance Report

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Our mission is to:

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

”

Chief Executive's Foreword



At CCEA, we place learners at the centre of our work. We enable the full potential of all learners to be achieved and recognised. Over the past year, we have continued to deliver our strategic aims:

- meeting the needs of the Department of Education and supporting the Department for the Economy;
- meeting the needs of key stakeholders and customers;
- improving the quality and standards in everything we do;
- providing leading solutions for education; and
- managing our resources effectively, efficiently and economically.

We have continued to deliver our aims in a challenging financial climate, making decisions to reduce cost, whilst improving our service.

In May 2016, following repeal of the Westminster legislation, CCEA became responsible for the regulation of all qualifications (including professional and technical qualifications) in Northern Ireland. We now have an increasingly important role to play in monitoring the quality and standard of qualifications offered in Northern Ireland.

Throughout 2016–17, CCEA has continued to revise its GCSE and GCE (A level) qualifications. This large project has completed a thorough review of every general qualification that we offer, to ensure it is fit for purpose. During the project, we engaged with over 3,000 teachers and educators to seek their views about our qualifications. We also engaged with local learners and businesses to ensure that qualifications were meeting their needs. Schools and colleges started using the revised GCE qualifications in September 2016. From September 2017, education providers will use the revised GCSE qualifications.

Along with developing the revised GCSE qualifications, CCEA has set about changing the grading structure. The former Minister of Education, Peter Weir MLA, asked CCEA to align the A* grade with the 9 grade, being used in England, and create a new C* grade to align with the 5 grade. We have completed the technical aspect of this work and will now start communicating changes to key stakeholders.

We have also developed new and exciting qualifications, which include GCE Life and Health Sciences, GCSE Digital Technology and GCE Professional and Business Services. These add to our portfolio of economically relevant qualifications and encourage learners to explore a curriculum that leads towards local employment opportunities. Uptake of the new qualifications is encouraging and demonstrates an improving synergy between employers' needs and the curriculum. Our share of GCSE and GCE entries grew in 2016. At GCSE, share increased by just over three percentage points to 79% and at GCE, by 0.6 percentage points to 76%. This indicates growing confidence in our products and services.

We continue to be a key source of free teaching and learning resources for primary and post-primary teachers in Northern Ireland. Our investment in materials and guidance helps front-line services provide better quality, better informed teaching and learning.

A particular area for development this year has been resources that help build an understanding of our shared cultural heritage, such as Ulster-Scots for Primary Schools and The Mixture that Makes Ulster. We have also continued to highlight existing support by creating an online archive of webinars and discussions via our Assess & Progress portal.

CCEA continues to be an expert organisation in the areas of teaching controversial or challenging issues. In 2016, we completed a series of high quality resources to support teachers wishing to explore the events of 1916.

Building relationships and nurturing new partnerships is an integral part of taking the organisation forward. In 2016, we agreed a memorandum of understanding with Ofqual, ensuring that there continues to be a strong regulatory relationship between qualifications in England and Northern Ireland. We are already exploring a similar memorandum of understanding with Qualifications Wales and we continue to engage with the Scottish Qualifications Authority (SQA) on matters of mutual interest. We also developed a new relationship with the New Zealand Qualifications Authority, a similar organisation to ourselves, sharing best practice in curriculum and assessment.

Digital modernisation also continues to be a strong focus of CCEA. In 2016–17, 335,495 scripts were marked digitally. We have also increased the security of our digital services and we were awarded the ISO/IEC 27001:2013 ISMS standard in recognition of our ability in this area. We have also retained certification to ISO 9001, ISO 14001 and the Customer Service Excellence standard.

We also continue to act to improve efficiency. In 2016–17, we offered 38 staff voluntary redundancy, meaning that we have reduced our workforce by over 60 people in the past two years. We have, as demonstrated throughout this report, maintained service levels during this period and in many cases delivered improved services.

Justin Edwards
Chief Executive
CCEA

About CCEA

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

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

As a key organisation in the education sector, CCEA:

- provides research and advice to DE on what is taught and assessed in our local schools and colleges;
- delivers assessment arrangements for primary and post-primary schools;
- supports teachers in delivering 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 DE, accrediting a range of qualifications for use in Northern Ireland.

CCEA is organised into five broad areas:

- the Chief Executive's Office;
- the Corporate Services Directorate;
- the Education Strategy Directorate;
- the Qualifications Directorate; and
- the Financial Services Directorate.

In 2017–18 CCEA will reorganise into three Directorates, namely:

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

Each area has discrete business units that are subdivided further into operational teams. During 2016–17 we employed 406 staff. We also employed approximately 3,800 practising teachers as examiners, moderators and markers, as well as almost 2,000 invigilators to ensure that examinations are conducted in accordance with a mandatory code of practice.

For over 20 years, we have used a number of quality models to deliver better services for our customers. We are the only organisation in the Northern Ireland public sector to be continuously accredited to ISO 9001 for 17 years and we have won the Northern Ireland Quality Award, the UK Business Excellence Award and the European Quality Award.

We have direct and indirect customers. Our most obvious direct customers are schools, further education colleges, and the teachers and lecturers who work within them. DE and the Department for the Economy are also direct customers. We are accountable to them for our performance. We provide services to both departments and, in return, receive resources that enable us to fulfil our remit.

We have many stakeholders from the educational community and beyond. These include other government departments, learners, and employers that we take into account and consult as we conduct our work.



Key Issues and Risks

CCEA's key challenges and risks in the coming financial year are increased financial pressures, managing the outworking of diverging education policy, supporting teachers and learners through qualifications reforms and ensuring our curriculum continues to align with the needs of the economy and wider society.

Challenging financial pressures and resource maximisation

The wider public sector faces continued financial pressures. CCEA has prepared for these pressures by implementing two rounds of voluntary exit and a range of schemes to streamline work processes through digital modernisation. Through these projects, we have been able to release 60 staff over the past 24 months through voluntary severance.

Managing qualifications change and reform

We work closely with our counterparts across the UK, particularly in developing GCSE and GCE qualifications. Following the election of the coalition government at Westminster in 2010, England embarked on a series of qualifications reforms without consulting its counterparts in Northern Ireland and Wales. This has led to a divergence in qualifications policy in a system historically shared across the three countries. We are now entering a period where implementation of the reforms is underway in our schools and colleges. As a result, we face an increased challenge of ensuring confidence is maintained in qualifications. We are working with partners and key stakeholders to ensure that they understand the important differences between jurisdictions.

Building understanding of changes to GCSE grading

Over the next two years, different approaches to GCSE grading will be implemented across Northern Ireland, England and Wales. Prior to this, there has been a common grading system across the three jurisdictions that use the GCSE.

From summer 2017, England will phase in their new numeric (9–1) grades, beginning with English Language and Literature, and Mathematics. Wales will continue to offer the existing A*–G grading system and will not be revising grades. Northern Ireland will, at the wishes of the Minister of Education, align the A* to the 9 grade, and introduce a new C* grade that aligns with the 5 grade. We will make the first awards using the revised A*–G grading system in summer 2019.

Key stakeholders will need to understand what the grading systems mean and how they compare.

Aligning curriculum and qualifications to meet the needs of learners, society and the economy

The most recent review of the Northern Ireland Curriculum took place in the early part of the last decade, with implementation of the revised curriculum phased in from 2007. Ten years on, the changes introduced then have stood the test of time, with other jurisdictions using the model here as the basis for their own reviews.

The former Minister of Education stated he believed it was now time to look again at what is taught in our schools. CCEA is prepared for the requirements of any incoming Minister to consider changes to the Northern Ireland Curriculum and assessment arrangements for that curriculum.

We continuously develop qualifications that meet the needs of employers and wider society. In the last year, we responded to the MATRIX report on life and health sciences and developed a new GCE (A level) qualification. We have also reformed our approach to assessing digital skills and we have developed a new pathway in professional business services. We will continue to monitor the changing skills requirements of employers and adapt our services accordingly.



Financial Report 2016–17

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), formerly known as the Department of Finance and Personnel, 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 2017 shows net liabilities of £11.3m. This includes liabilities due in future years. All liabilities will be met by our own earned income or by future grant-in-aid from DE, our sponsoring department. As far as we know, DE's sponsorship will continue. Consequently, we feel that it is appropriate to adopt a going concern basis for the preparation of the financial statements.

Summary Financial Results 2016–17

Income from activities increased from £9.3m in 2016 to £9.7m in 2017, which continued to fund approximately one third of CCEA's budget.

Total expenditure increased by £0.3m from £34.0 in 2016 to £34.3m in 2017, primarily due to increased staff costs as a result of increased headcount associated with the Revision of Specifications.

CCEA's capital spend for the financial year was £0.19m to cover the costs of new ICT hardware and other minor capital items. CCEA's capital spend for the 2015–16 financial year was significantly higher at £0.47m.

The most significant movement in liabilities occurred in CCEA's NILGOSC pension liability, which increased by almost £5m from £6m to £11m, due to significant changes to the financial assumptions used in the valuation of the pension fund .

Other Disclosures

Charitable Donations

CCEA made no charitable donations from its own funds during 2016–17.

Independent Auditor

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

The cost of work performed during 2016–17 was as follows:

	£
Audit Services	13,000
Further Assurance Services	-
Tax Services	-
Other Services	1,261
Total	<u>14,261</u>

The fee for audit services relates to the statutory audit of the financial statements. Other services relates to fees for the National Fraud Initiative 2016–17 exercise.

Payment to Creditors

In line with DoF guidance, we aim to pay valid bills within 10 days of receipt. During the reporting year, 96% of invoices were paid within 10 days of receipt. Full disclosure for 2016–17 of our performance both in terms of paying invoices within 30 days and 10 days can be found at <http://bit.ly/1Zg21Ff>

Pension Accounting Policy

Pension liabilities are treated in the financial statements in accordance with Accounting Policies Note 1.11 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 20: Related Parties in the Notes to the Financial Statements section of this report.

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

Personal Data Related Incidents

During the 2016–17 financial year, there was one minor data breach. Details of this incident can be found in the Annual Governance Statement.

Accounting Officer 2016–17

Justin Edwards, Chief Executive, held Accounting Officer responsibilities for CCEA during the 2016–17 financial year.

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



Key Themes

Review of Performance in 2016–17

This year, CCEA completed a major project to revise its GCSE and GCE qualifications, took on new regulatory responsibilities, and continued its programme of work to modernise internal and external business services.

Our mission is to:

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

The following is a summary of our key achievements and significant pieces of work in 2016–17 that reflect our continued commitment to achieving our mission.

Still the qualifications provider of choice in Northern Ireland

CCEA is a publicly funded body, operating in a competitive examinations market and a space that includes multinational publishers. Yet, in summer 2016, we yet again grew our share of Northern Ireland GCSE and GCE entries. Over 10 years, we have increased our share of the market from 68.4% to 79% of GCSE entries, and from 66.2% to 76% of GCE entries.

Maintaining and improving that position requires us to continue to listen carefully to what our stakeholders are telling us, provide qualifications that meet the needs of learners, and deliver a service that is of the highest quality.

Meeting the needs of local learners

CCEA keeps its portfolio of qualifications under review to ensure that they continue to meet the needs of learners, society and the economy. Over the last two years, the awarding organisation has undertaken an extensive project to revise its GCE and GCSE qualifications.

The project was completed at the end of this business year, on time and within budget. 1,889 teachers, 468 pupils and 89 employers were consulted during the process and new qualifications were developed in Life and Health Sciences, Digital Technology, Professional Business Services and Statistics. In total, 24 GCEs and 37 GCSEs were revised and accredited.

The whole exercise was supported by a comprehensive communications campaign, with over a quarter of a million impressions via social media channels and the delivery of 131 launch and support events.

Supporting teachers to deliver revised qualifications

While the work to revise and accredit GCEs and GCSEs is complete, we continue to ensure that teachers have the support they need to deliver the revised specifications in the classroom.

We are providing support through:

- specification snapshots;
- student guides;
- exemplar schemes of work to assist teaching of revised GCEs;
- planning frameworks to assist teaching of revised GCSEs;
- fact files to address gaps in current knowledge or to enhance textbook information;
- bespoke or customised resources to further support subject teaching; and
- new e-guides for a range of GCE subjects.

Delivering the best possible service

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

In 2016–17, we ran an error free exam series. We facilitated 2,000 meetings with 13,000 participants (examiners and moderators), marked 436,000 examination papers and issued 217,000 grades.

This year, we continued a modernisation programme for administering our examinations. Approximately 70% of our examination scripts were marked online and, for the first time, we received 100% of coursework marks electronically.

A new E-Statements application was also developed and piloted in 97 centres in January 2017. This application enables centres to download candidates' results and reports.



An expanded role for CCEA Regulation

The nature and scope of regulatory work continues to increase. From May 2016, we became the Northern Ireland regulator for technical and professional (vocational) qualifications.

We are working closely with the Department for the Economy to support the implementation of the new apprenticeship and traineeship programmes. We have also continued to work on implementing directives relating to the development of the European Qualifications Framework (EQF).

The main area of development work related to one of the major recommendations arising from our Review of GCSE and A Level Qualifications. This referred to the need for a long-term vision to ensure that the qualifications system for all our 14 to 19 year olds continues to be both valid and reliable. As the regulator of qualifications, we supported the work of an Expert Group established by the Education Minister and chaired by Professor Norman Apsley OBE. The final report was delivered to the Department of Education (DE) in July 2016.

Supporting teaching and learning throughout the Northern Ireland Curriculum

We have a statutory duty to develop and produce teaching support materials for use in primary and post-primary schools. During the past year, we developed and delivered tailored professional development for teachers in priority areas. This included:

- developing teachers' coding skills in collaboration with industry partners;
- running Teacher Insight events in collaboration with the College of Agriculture, Food & Rural Enterprise (CAFRE) and the Institution of Civil Engineers;

- integrating assessment for learning (AFL) practices into the teaching of Communication to move pupils on in their learning; and
- providing training to Irish-medium schools on Fronter rooms in collaboration with C2k.

We have also developed a training and support area for the Curriculum on our website. This includes webinars and online mechanisms for capturing feedback and identifying training and support requirements.

Developing high quality curriculum resources

During 2016–17, we continued to focus on enriching our range of free curriculum resources, for example working to develop:

- guidance for teachers on Financial Capability;
- a suite of resources for pedagogy, including metacognition and rubrics; and
- training, support and resources for Primary Irish & Aspects of Shared Cultural Heritage.

Helping teachers to measure progress and development

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

Among the main projects we delivered were:

- a suite of case studies to illustrate the benefits of cross-curricular skills throughout the school curriculum, including video footage of best practice;
- the launch of a new task support system for post-primary schools; and
- support for pupils with special educational needs (SEN), including development of tracking software for Quest and Q Skills.

During this year, we delivered computer-based assessments in Literacy and Numeracy to over 24,000 pupils in 270 schools. Proof of concept was also developed for an in-house solution for computer-based assessment.

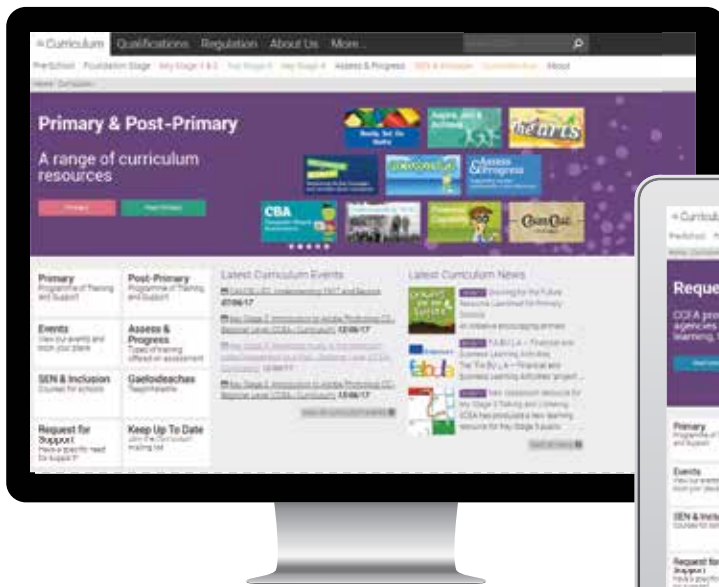
Developing qualification provision for learners with SEN

In response to the recommendation to develop a broader range of vocational qualifications for learners with SEN, CCEA revised ten general Entry Level Qualifications and developed a new Entry Level Occupational Studies for first teaching from September 2015.

Between September 2015 and April 2016, input was sought from a range of stakeholders, including principals and teachers from special schools, further education, training and employment agencies for young people with disabilities, and employers.

Entry Level Life Skills is now in development and will be available for first teaching in schools from September 2017. It will include unit titles such as:

- Home Management;
- Using Shopping Facilities;
- Using Social Media Safely;
- Looking After My Mental Health; and
- Performing Arts.



Screenshots from the current Primary and Post-Primary Curriculum training and support website
www.ccea.org.uk/curriculum/training_support/



Driving improvement within the organisation

We are committed to providing the best possible services to schools, colleges and the wider community. An important aspect of this work is adhering to and being assessed against a range of internationally recognised quality standards. This year we achieved recertification to the ISO 9001, ISO 14001 and OHSAS 18001 standards.

Monitoring of our 2016–17 corporate and DE business plans shows that, at the end of the 2016–17 year, we had achieved 65 of 69 (95%) of our objectives, with one (1%) not achieved and three (4%) likely to be delayed.

We consider complaints to be a learning opportunity for improving our products and services. This year, 100% of complaints received were managed in line with customer charter timelines. Of those, 98% (all but one) received an initial reply within five working days. The remaining complaint received a response within eight working days.

Celebrating success

We recognise that educational achievement covers not only a wide range of qualifications but also a broad range of backgrounds in terms of age, ability and gender. It is essential that we celebrate success in all its many forms.

In April 2016, we held an awards ceremony that recognised progress and achievement across our portfolio of GCSE and skills-based qualifications.



Pupils attending the Moving Image Arts Showcase at Queen's Film Theatre, Belfast.

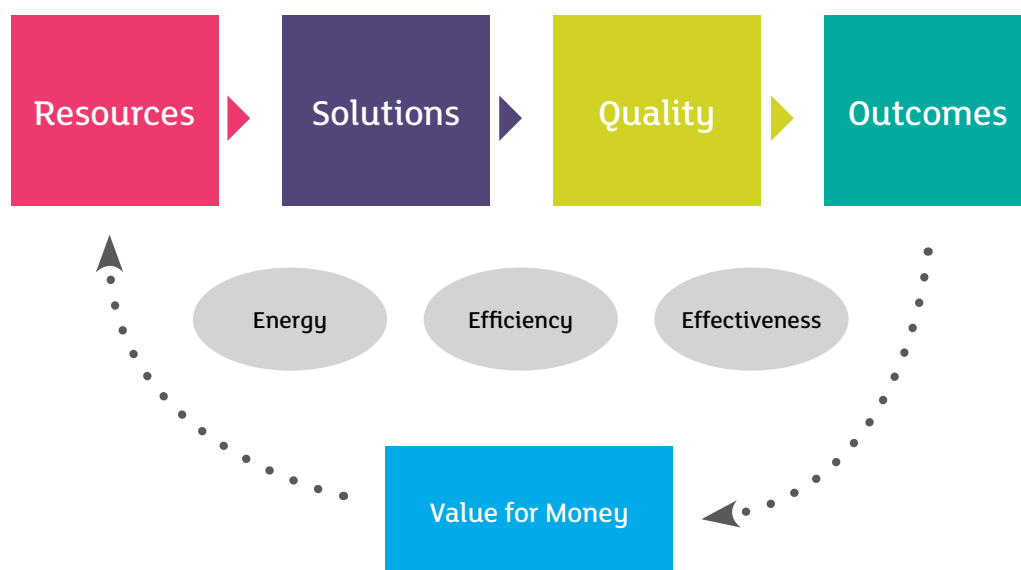
Our True Colours exhibition spotlights the best work produced by our GCSE and GCE Art and Design students. It not only provides a showcase for the excellent work going on in our schools but also acts as a learning tool for the many pupils and teachers who visit the show. It continues to attract more than 6,500 visitors from our schools and a public footfall of 50,000 plus.

The CCEA Moving Image Arts Showcase celebrated its tenth anniversary this year. This event allows us to celebrate the best work produced by Moving Image Arts students across Northern Ireland.

Looking Forward

Delivering excellent services with reduced resources

A series of challenging budget settlements have meant CCEA reducing staffing levels by over 60 people in the past 24 months. In the next 12 months we will require some reorganisation, with each business process examined carefully, or re-engineered, to ensure it continues to deliver a safe and secure service during increased budgetary pressures.



Taking forward the digital skills agenda

One of the major challenges facing education is ensuring adequate confidence and capability to develop digital skills that our young people need. A series of high profile reports has identified teacher confidence and expertise as a critical enabler of success in the future.

At the beginning of April 2017, we will host a conference, Educating the iGeneration, aimed at raising awareness of digital skills. The event will bring together education policymakers from 24 European countries with school leaders and key figures from business. We will continue our work to embed a digital skills framework across the Northern Ireland Curriculum in 2017–18.

Shaping and communicating a revised grading system at GCSE

In June 2016, the then Education Minister, Peter Weir MLA, decided to continue with a lettered grading system for GCSE examinations here, but with changes that will see the A* grade align with the new 9 grade in England, and the introduction of a C* grade to align with the 5 grade. We will award GCSEs using this reformed grading scale for the first time in summer 2019.

We have developed a comprehensive programme of communication and engagement to ensure key audiences know about the changes planned here, what they mean and when they are happening. Putting the plan into action will be a key part of our work in the year ahead.

Ensuring support for teachers delivering revised qualifications

Revising our suite of GCSE and GCE qualifications, within project timescales and budgets, was a notable achievement in 2016–17. We must now continue to deliver support programmes, equipping teachers with the knowledge and resources to deliver these new courses.

In some qualifications, such as GCSE Mathematics, GCE Life and Health Sciences and GCE and GCSE Digital Technology, more targeted support will be required and delivered. Much of that work is already underway or in development for 2017–18.

The new qualifications have been broadly accepted as an improvement, as well as the introduction of industry specific qualifications titles.

Modernising services

We will continue to modernise processes and products, internally and externally, to ensure we provide a fit for purpose service to schools, colleges and the wider community.

In summer 2017, we will continue to develop on-screen marking, with more than 76% of all scripts marked this way.

We have developed a pilot product for schools and colleges called CCEA Analytics. This provides individual centres with an analysis of performance at individual candidate, teaching group, centre and sector levels. The data also enables schools and colleges to undertake comparisons between their performance and that of other centres of similar type. Providing this data helps them to target specific areas of improvement.

Digital service

We will continue to develop digital-only content, reducing further the cost associated with paper-based learning. Already, all GCSE specifications are available in digital-only format.

We will also be further developing digital assessment engines, to commence a period of research and development to consider whether paper-based examinations can be replaced.



Screenshots of Irish Medium game resources Cód na Gaeilge and Séideán Sí available online at www.ccea.org.uk and the Apple Store.

New regulatory responsibility

We have continued to work in an environment of ongoing change where our Regulatory responsibilities are concerned and the DfE has recently asked us to take over Ofqual's role in accrediting professional and technical qualifications. This means that from May 2016, CCEA has responsibility for the regulation of all qualifications offered in Northern Ireland, a challenging task and one that will require an expansion of CCEA Regulation.

Strategic Framework and Strategy Map

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

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

recognised

Supporting Objectives				Intelligence and Information as Enabler
<u>O3</u> Developing the Education Workforce	<u>O4</u> Improving the Learning Environment	<u>O5</u> Transforming the Governance and Management		
<u>Q3</u> Building Advocacy in Stakeholders and Customers	<u>Q4</u> Improving Value and Accuracy	<u>Q5</u> Continuously Evaluating Our Performance		
<u>S3</u> Delivering Highly Efficient Operations and Processes	<u>S4</u> Connecting All That We Do	<u>S5</u> Aiming to be the Provider of Choice for Educational Solutions	<u>S6</u> Listening and responding to Sponsoring Department, Stakeholders and Customers	
<u>R3</u> Complying with Legislation and All Government and Departmental Policy and Procedures	<u>R4</u> Understanding and Proactively Managing Risk	<u>R5</u> Using Finance in an Efficient, Effective and Economic Way to Deliver Outcomes		

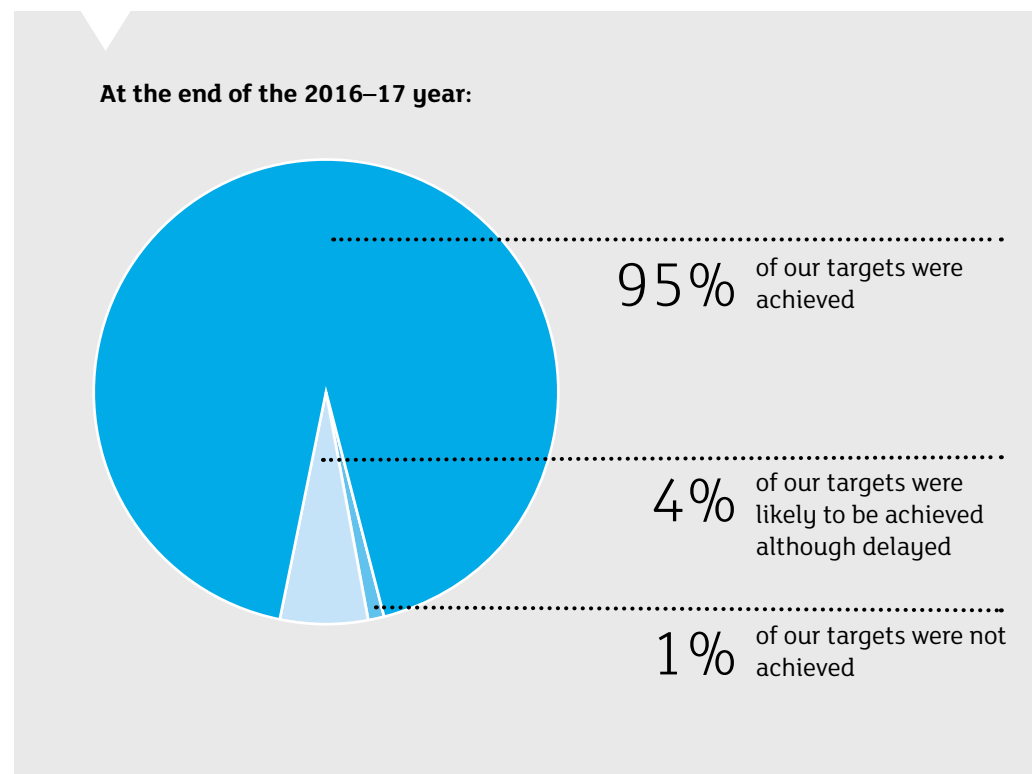
REVIEW OF PERFORMANCE IN 2016–17

Key Strategic Objectives

Our draft 2015–18 corporate plan aims to underpin the work of DE and the Northern Ireland Executive. It has four strategic themes:

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

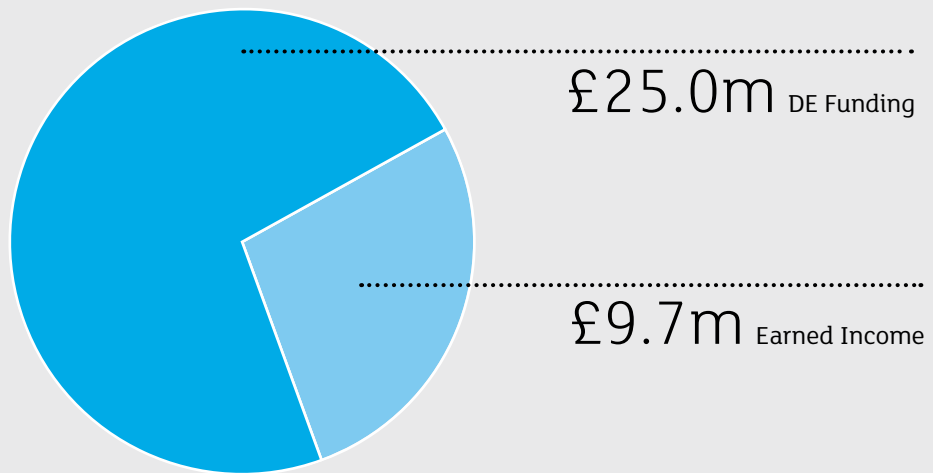
These four themes are the basis for 21 objectives through which we aimed to achieve 69 specific operational targets.



CCEA PERFORMANCE IN NUMBERS

Funding

Qualifications generated income continues to fund almost one third of CCEA budget



CCEA has contained recurrent and capital expenditure within the resources made available in the 2016–17 financial year by the Department of Education.

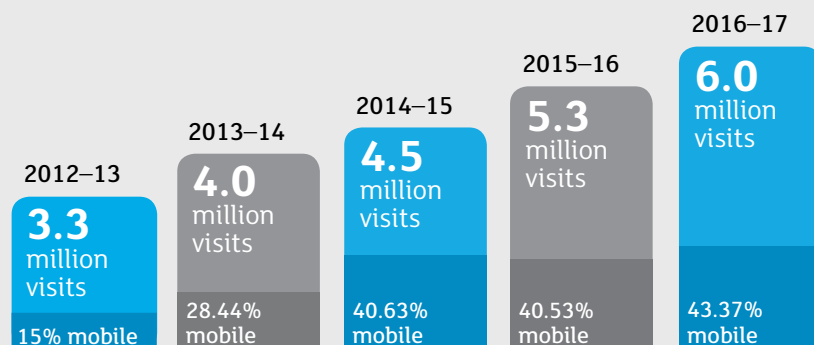
DE Funding Allocation	2017 £ (000's)	2016 £ (000's)
General Recurrent	22,739	23,110
Voluntary Exit Scheme	2,100	1,182
Capital	186	468
Total DE Funding Allocation	25,025	24,760

Digital Engagement with Customers



CCEA Web Statistics

Total Visits



While social media interaction develops rapidly, organisational reputation can still be won and lost across mainstream media such as newspapers, radio and television. We continue to track performance in this area.

Revised and new qualifications

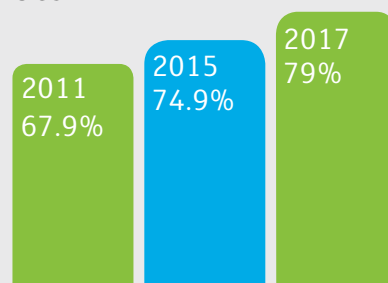


Examinations

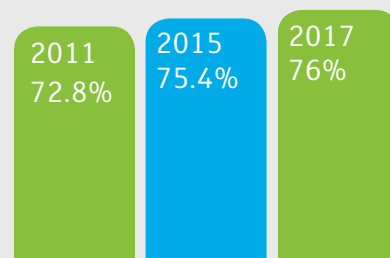
More and more teachers are choosing CCEA as their preferred awarding organisation.

Northern Ireland Market Share

GCSE



GCE



Resourcing the Organisation



CCEA staff headcount decreased by 4% from
425 to **406**

Providing Support to Teachers

During 2016–17, in support of its suite of qualifications, CCEA ran 164 events, attended by 4,911 teachers.

We have developed a huge range of free curricular, examination and assessment support:



Environmentally Aware

During the last year, we:



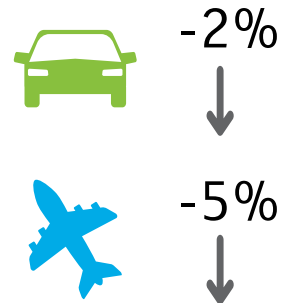
were recertified to ISO 14001, the international environmental management standard, following two external assessments in 2016–17.



met our electricity, gas and reduction targets



had 3,625 visits to our ecoworld website, which promotes environmental awareness



decreased our car mileage and our air travel

Sustainability and Corporate Social Responsibility Report

Sustainability

In keeping with the Office of the First Minister and deputy First Minister's strategy for sustainable development, CCEA continues to engage in approaches designed to deliver its business in a socially responsible manner while promoting a sustainable future through its core work with schools and colleges.

We proactively consider sustainability, which incorporates the three key criteria outlined below, when planning our core business activities. This ensures that corporate social responsibility (CSR) is demonstrated across all our stakeholder groups. CSR is evident through the frameworks we have in place to ensure compliance with all applicable legislation and to promote improvements in our products and services for stakeholders. External validation of these mechanisms is provided by our certification to ISO 9001, OHSAS 18001, ISO 14001, Investors in People, ISO 27001 and ISO 20000 standards.

- **The Environment**

We have continued to use the international environmental management standard, ISO 14001, to enhance our business activities in respect of positive impact on the environment and to address any negative environmental aspects. We have been recertified to this standard through two external assessments during 2016–17, with no non-compliances identified.

- **Society**

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

Innovative resources are developed for each core aspect of the NI Curriculum. These resources are accessed by and impact on a significant number of teachers and learners. Subjects covered are detailed below, along with a cross-reference to their specific applicability to CSR:

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

- **The Economy**

The NI Curriculum, which we sustain, develops a range of skills which have been identified as being key to economic growth and a sustainable society. These are focused on literacy, numeracy and ICT.

During 2016–17, we undertook a revision of 38 GCSE qualifications designed to address the changing needs of education, employers, society and the economy. We consulted with in excess of 1,700 stakeholders to identify the mainstay requirements for a suite of qualifications to improve society and the economy. This included engagement with employers, further and higher education, schools and the public.

Environmental Improvement Programme

As described above, we employ the ISO 14001 environmental management standard to help us to build on the foundations of positive influence on the environment (for example through the NI Curriculum) and to reduce any negative impacts, for example paper usage.

We maintain an environmental improvement programme. This considers the positive and negative aspects of our business in relation to environmental impact. The most significant of these, and those which are high on the improvement programme agenda, are paper and energy usage as well as staff travel. Targets are set and monitored and where improvements are not made, remedial action is considered in terms of addressing gaps going forward.

Conversely, we focus on promoting sustainability with internal and external stakeholders to maximise our positive impact on the environment.

Examples of this during 2016–17 include staff awareness raising about respect for the environment internally and in their home environments, continuation of both the cycle to work scheme and using our company electric van, promoting development of a digital skills curriculum at Key Stage 3, and co-ordination of the Green Schools NI competition.

Our environmental management system also places identification of and compliance with all legislation as a high priority and this is managed through a legislative compliance framework which has been lauded by a number of external parties as best practice.

Sustainability in Our Operations

We employ a range of documented policies and procedures in our ISO 14001 system, all of which support the overall aim of improvement. Policies include the environmental policy (which is available on our website), and travel, energy use and waste management policies.

In compliance with the Display Energy Certificates legislation, our energy efficiency was assessed in 2016–17 by an external qualified assessor appointed by the Central Procurement Directorate. We retained our B rating for energy efficiency, which is the second-highest grade achievable.

In respect of our paper usage, which is the main impact on the environment, we have continued to increase our online services while using paper sourced from sustainable forests or recycled paper.

Our recycling scheme is a feature of the environmental improvement programme which has gone from strength to strength over the years. We provide facilities to recycle a wide range of items: paper, card, aluminium cans, plastics, mobile phones, and toner and printer cartridges.



During the reporting year, we recycled approximately 19,385 kg. We also facilitated a Christmas card recycling scheme this year again, in association with the Woodland Trust.

The table below outlines key highlights in our sustainability performance for 2016–17

Area of focus	Target	Status
PAPER REDUCTION		
E-Moderation paper reduction	2016 = 100% reduction	Target met
Online marking	2015 = 50% of scripts marked online	Target met
	2016 = 75% of scripts marked online	Target met
	2017 = 78% of scripts marked online	On target
WASTE REDUCTION		
General landfill waste	2016 target: 1% reduction from previous year	Not met During 2016–17, we undertook revision of general qualifications, both as an awarding organisation and as a regulator. As part of this project, circa 35 (10%) additional staff were employed, which has been identified as the source of the increase in general waste and is therefore not a sign of a general downward performance trend.

Area of focus	Target	Status
ENERGY/NATURAL RESOURCES USAGE		
Electricity usage	2016 target: 1% reduction from previous year	Met/Improvement exceeded Usage reduced by 3% on last year
Gas usage	2016 target: 1% reduction from previous year	Met
Oil usage	2016 target: 1% reduction from previous year	Not met
Water	2016 target: 1% reduction from previous year	Met
Staff travel	2016–17 target: 1% reduction from previous year	Met/Improvement exceeded Staff air travel reduced by 5% and mileage by 2%
POSITIVE IMPACT		
ecoworld website promoting environmental awareness (aimed at schools but accessible to all)	Continued support and development	Work continues 3,625 ecoworld website visits
Co-ordination of Green Schools NI competition	Promote renewable energy and environmental sustainability awareness to schools	10 local schools competed
Work on development of a digital skills curriculum	Developing skills that will be useful to a person if they wish to take part in various digital aspects of society, safely and without hindrance	Draft framework developed and out for consultation
Provision of online curricular resources to support relevant current issues	<p>Every Sport for Everyone resource</p> <p>Battle of the Somme and Easter 1916 centenary celebrations resources</p> <p>Support for pupils with SEN, including development of tracking software for Quest and Q Skills</p>	<p>These resources provide guidance for learners and teachers in subject areas such as well-being, citizenship, inclusion, conflict resolution, respecting individual rights and beliefs, emotional intelligence, diversity, human rights, social justice, sustainable development, personal development and literacy.</p> <p>The teaching and learning supported through the resources allow learners to discuss and learn about an array of subjects and concepts which are relevant to present and future citizens from local and global perspectives.</p>



A CCEA member of staff enjoying the benefits of the cycle to work scheme.

Area of focus	Target	Status
Further development of CCEA Analytics to capture item level data for use by schools	Increased data capture	Increased services online delivered through our modernisation agenda, including 100% E-Moderation, increased online marking (330,000 scripts) and 64 components of item level data available to schools through our Analytics system, which contributes to improved teaching and learning in schools. This level of data available to schools is an increase of 60% on 2015

Through our continued environmental improvement and financial savings programmes, we demonstrate appropriate care and accountability in respect of public money.

Carbon Reduction Commitment Scheme

We do not meet the criteria to participate in the scheme.



Corporate Social Responsibility

In implementing CSR approaches, we consider how we can most effectively and appropriately contribute to society beyond our core responsibilities, while also ensuring we deliver as a public service organisation.

Community, Societal and Charitable Activities

We undertook a range of events over the year which reflect our CSR policy. The focus is on our local community and local charities.

Specific events included The Giving Tree at Christmas, which resulted in over 100 presents for local children and families (a record number), participation in the Belfast City Marathon for PIPS, and a very successful fundraising campaign for Action Cancer, which resulted in CCEA being awarded Business in the Community's 2016 Cares Shops' Challenge award. This apprentice-style challenge pitted CCEA against nine organisations across Northern Ireland. CCEA won the title based on an 833% increase in on the day sales at the Action Cancer 'Something Different' store. Our staff also engaged in support for a number of other local, national and international charities.

We engaged with our local community through supporting interview skills workshops in schools, continuing to facilitate educational benchmarking opportunities from across the globe, providing student work placements and internships, and representation on voluntary sector boards.

Our annual True Colours Exhibition was held again this year. This event allows GCSE and GCE artworks to be exhibited for members of the public, as well as being visited by schools and colleges. We also held our annual Celebrate with CCEA ceremony, which was an opportunity to recognise success in learning for a wide range of learners.

Investment in Staff

Learning and Development

During 2016–17, we invested £121,500 in developing our staff. We implemented a programme of learning and development for staff, which was aligned to our key performance objectives and which supported our application of the Investors in People standard, as a pillar of our CSR approach.

The learning and development programme included:

- technical training for ICT staff;
- equality and diversity training;
- contract management training;
- project management training; and
- ethical leadership training.

Professional qualifications were also offered to a number of staff, for example the CIPFA Certificate in Corporate Governance.

In addition, we facilitated internally delivered training programmes on CCEA-specific processes and policies and provided ongoing essential on-the-job training to enable staff to fulfil their responsibilities effectively.

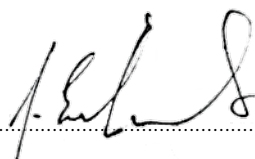
During 2016–17, five staff continued professional studies related to their role.

Staff Well-Being

A founding principle of the OHSAS 18001 standard is employee well-being and welfare. We offer a planned programme of health and well-being events. During 2016–17, we facilitated 13 events, attended by 374 staff. These included:

- mental health awareness and mindfulness workshops;
- flu vaccinations;
- fitness workshops;
- health checks; and
- healthy eating seminars.

This programme encourages well-being awareness, which supports our desire to demonstrate CSR while also enhancing understanding of issues such as mental health and reducing staff absence. These opportunities are complemented by providing access to the Carecall counselling service for staff.

Signed:  Date: 21-06-17

Justin Edwards
Chief Executive

Section

2

Accountability Report



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.



Chairperson's Reflection



In January 2017, I was both delighted and honoured to be reappointed to serve a further four years as Chairperson of CCEA. Four of my colleagues were also reappointed, and two new members joined the board, bringing with them new skill sets and fresh ideas, and adding stimulus to our work.

It has been a year marked by political uncertainty, both locally and nationally. The reverberations of the vote to leave the European Union continue to be felt, and at this time, it is still not clear what the full social and economic impact of the decision will be. Closer to home, the political crisis at Stormont has meant that budgets for the coming year have not been set, leaving schools, and indeed organisations like ourselves, with the challenge of moving forward without a clear picture of the road ahead.


The past 12 months have also seen the further outworkings of qualifications policy divergence across England, Wales and Northern Ireland. In June 2016, one of the first decisions of the new Education Minister, Peter Weir, was to maintain the open market for GCSE examinations by allowing English awarding organisations to offer their reformed 9–1 graded qualifications here. At the same time, he asked CCEA Regulation to take forward work to revise our current lettered grading system, to align the A* with the new 9 grade, and introduce a new C* grade to align with the new 5 grade. That work is now underway. Meanwhile, this summer we will see the first award of the new 9 grade and this will include students here who sit their GCSE Mathematics and English Literature examinations with English awarding organisations.

Looking further ahead, the Expert Group appointed by the previous Minister to look at the longer-term future for 14–19 qualifications here has now delivered its report to the Department of Education. We wait with interest to see what impact this will have on future policy making, and what role we might play in supporting that work.

At the end of the last financial year, to assist with managing our budget, 22 staff left the organisation under a voluntary exit scheme (VES). We are facing an even greater financial challenge in the coming year and a further 38 staff will leave under a VES from March 2017. I know our staff will continue to work hard to realign resources to ensure we continue to deliver the best possible services to schools, colleges and the wider community.

This challenging environment also sharpens our appetite to explore opportunities to develop CCEA's business nationally and internationally. The organisation has built up a comprehensive set of educational support resources, and while these will remain free of charge within Northern Ireland, there might be potential to enter the marketplace elsewhere.

This year, CCEA Regulation became responsible for regulating all qualifications (including professional and technical qualifications) in Northern Ireland. The regulatory changes will mean we will be accountable to the Department for the Economy for policy advice on, and regulation of, professional and technical qualifications. I see this as a vote of confidence in the organisation. It also comes at a time of reform to vocational qualifications and the rollout of the new apprenticeship framework in Northern Ireland. We look forward to supporting the Department in this work.



I would like to take this opportunity to put on record my thanks to head teachers across Northern Ireland who continue to support the work of our organisation in so many ways. Be it through your choice of CCEA as an awarding organisation, your encouragement of staff to play pivotal roles in the local exam system, or your provision of insights in the development of qualifications and educational resources, we very much value the part you play. Your support means we can continue to work to develop a curriculum and qualifications framework that is responsive to local needs and designed to meet the needs of our learners.

Trevor Carson
Chairperson
CCEA

Our Council

Membership as at 31 March 2017

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



Mr Trevor Carson
(Chairperson)
Education Professional



Mrs Christine Harpur
Business Consultant



Dr Neill Morton OBE
Former Principal
Portora Royal School,
Enniskillen



Dr Leslie Caul OBE
Director
Irish Football Association



Mrs Carol Fitzsimons MBE
Chief Executive
Young Enterprise NI



Mrs Angela Whiteside
Former Official
Department for Employment
and Learning
Former Member
Education and Training
Inspectorate



Mr Cormac McKinney
Principal
St Colman's College, Newry



Mrs Kathleen O'Hare
Principal
Hazelwood Integrated College,
Newtownabbey



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



Mrs Rosemary Cowan
Lecturer (Business and
Management)
Queen's University Belfast



Mr Robert Thompson
Former Head Teacher
Doagh Primary School,
Ballyclare



Mr Tom Armstrong
Former Principal
Christian Brothers School
(CBS), Glen Road, Belfast



Dr Ana Kerr
Education Consultant

Mr Trevor Carson was reappointed as Chairperson, effective from 1 February 2017 until 31 January 2021.

A special thanks to Ms Michele Crilly and Mr John Wilkinson, who served on our Council until 30 September 2016, and Mr Martin Donnelly, Mrs Jennifer Mussen and Dr Peter Cunningham MBE, who served on our Council until 31 January 2017.

Statement of Accounting Officer's Responsibilities

Under Schedule 3 of the Education (Northern Ireland) Order 1998, the Department of Education (DE), with the approval of the Department of Finance (DoF), has directed CCEA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of CCEA and of its Statement of Comprehensive Net Expenditure, changes in taxpayers' equity, 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's *Financial Reporting Manual* have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on a going concern basis.

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 Department of Finance and Personnel.

Annual Governance Statement

1 April 2016 to 31 March 2017

Scope of responsibility

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

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

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

CCEA's governance and management framework

The duties and responsibilities of CCEA are set out in the Education (Northern Ireland) Order 1998.

CCEA's Council is responsible for:

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

The Council operates within an established code of conduct based on the Seven Principles of Public Life.

CCEA's Governing Council and Committees

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

The committees are:

- Finance Committee;
- Audit and Risk Assurance Committee;
- Education Committee;
- Regulatory Advisory Committee; and
- Remuneration Committee.

At each Council meeting, members receive reports from all recent committees. These reports, delivered by the Committee Chairs, outline key items of business and actions and decisions taken within the Committees. To facilitate more detailed comment, minutes of committee meetings are also provided to Council members.

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

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

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

Council/Committee Members' Attendance 2016–17

Members	Council Meetings (7 in year)	Audit and Risk Assurance Committee Meetings (4 in year)	Finance Committee Meetings (6 in year)	Education Committee Meetings (5 in year)	Regulatory Advisory Committee Meetings (2 in year)#	Remuneration Committee Meetings (1 in year)	Percentage Attendance
Trevor Carson (Chair)	7	n/a	6	n/a	2	1	100%
Martin Donnelly (Term of office ended on 31 January 2017)	3	4	n/a	0	n/a	n/a	54%*
Peter Cunningham (Leave of absence from June 2016)	1	1	n/a	0	n/a	n/a	13%
John Wilkinson (Term of office ended on 30 September 2016)	3	n/a	2	0	1	n/a	86%*
Robert Thompson	7	n/a	5	5	n/a	1	95%
Christine Harpur	7	4	n/a	n/a	2	n/a	100%
Michele Crilly (Term of office ended on 30 September 2016)	2	1	n/a	n/a	n/a	n/a	33%*
Jennifer Mussen (Term of office ended on 31 January 2017)	3	n/a	6	n/a	n/a	n/a	60%*
Rosemary Cowan	6	n/a	6	n/a	n/a	1	93%
Ana Kerr	4	3	n/a	5	n/a	n/a	75%
Neill Morton	6	n/a	4	5	n/a	0	79%
Kathleen O'Hare	3	2	n/a	3	n/a	n/a	50%
Tom Armstrong	6	n/a	n/a	4	n/a	n/a	83%
Leslie Caul	6	1 (of 1)	2 (of 5)	0	n/a	1	71%
Angela Whiteside (Appointed December 2016)	3	n/a	n/a	1	n/a	n/a	100%*
Carol Fitzsimons (Appointed December 2016)	3	n/a	0	n/a	n/a	n/a	75%*
Brian Wilson (Appointed February 2017)	0	n/a	n/a	n/a	n/a	n/a	0%*
Cormac McKinney (Appointed February 2017)	2	n/a	n/a	n/a	n/a	n/a	100%*
Gordon Byrne (Co-opted Independent member of ARAC)	n/a	3	n/a	n/a	n/a	n/a	75%

- * Percentage calculated based on number of meetings held while member was in office or on nominated committee.
- # Regulatory Advisory Committee comprises the Council Chair, two other Council members and a number of external experts.

As noted above, CCEA has co-opted an independent member to Audit and Risk Assurance Committee who provides enhanced financial and audit expertise.

During 2016–17, in assessing its own effectiveness, the Council continued to enhance the governance approach with a number of improvements.

- Improved induction training and supporting literature for new or recently appointed Board Members.
- Rotation of existing Council members to new sub-committees, ensuring optimal utilization of skills and experience.
- Appointment of new Council members to further widen and strengthen the diversity and experience on the Council.
- Training and development events for Council members.
- Implementation of enhanced appraisal system for Council Members.
- Continuing evaluation of effectiveness and implementation of changes based on funding.
- Co-option of sector representatives to Education Committee, ensuring wider stakeholder representation.

Terms of Reference for the Education, Regulatory Advisory, Finance and Audit and Risk Assurance Committees were reviewed and revised during 2016–17.

CCEA's Audit and Risk Assurance Committee

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

Regular items of business include:

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

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

The Audit and Risk Assurance Committee has completed a number of improvements arising from its self-assessment exercise based on the Audit and Risk Assurance Committee Handbook.

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

The core committee members meet privately with internal audit and, when requested, with NIAO and external audit.

Internal Audit Reviews

The following Internal Audit Reviews have been completed during 2016–17:

Audit Area	Assurance Rating
Examination paper production & security	Satisfactory
Payments to contracted for services	Satisfactory
Payroll	Satisfactory
Staff performance review	Satisfactory
Time recording & overtime	Satisfactory
ICT environment	Satisfactory

All reviews, together with the Annual Internal Audit Report for year ended 31 March 2017, were presented to the Audit and Risk Assurance Committee.

CCEA's Management Framework

During 2016–17, there have been a number of changes in CCEA's Executive Team (ET). From 1 April to 30 September 2016, ET comprised the Chief Executive, a Director of Qualifications, a Director of Education Strategy and an interim Director of Corporate Services. For the rest of the 2016–17 year, following the departure of the Director of Qualifications under CCEA's 2015–16 Voluntary Exit Scheme, ET consisted of three members. Throughout the year, the Financial Services Business Manager provided advice and assurance to ET in respect of financial matters.

At the beginning of the 2016–17 year, the three former management boards (Resources, Quality and Operations and Educational Solutions Boards) were merged to form a monthly Management Forum. The management forum considers matters pertinent to middle managers, including resourcing (finance and human), strategic planning, operational risk and management of exceptions.

Under the requirements of the three ISO standards CCEA employs (ISO 9001, ISO 14001 and OHSAS 18001), CCEA conducts Management Review Meetings (MRM) on at least an annual basis. These forums focus on consideration of the effectiveness of CCEA's quality, environmental and health and safety management systems both in terms of compliance with the ISO standards and in terms of supporting delivery of CCEA's objectives. Actions for improvement identified throughout the year, whether through ISO external assessments, audits and/or previous MRMs, are monitored at these meetings. Examples of positive improvements delivered through this mechanism during 2016–17 include enhanced methods of evaluating and improving customer satisfaction; an improved approach to problem solving and root-cause analysis in respect of question paper errors and enhanced awareness and management of personal data.

CCEA's Sponsoring Department (DE)

Senior representatives from DE meet on a regular basis with CCEA's Chief Executive, ET and/or Council members in respect of pertinent issues, to discuss risks and progress key deliverables. Meetings include regular Governance and Accountability Reviews which are attended by the Council Chair and senior DE officials. DE is also represented at some Council and Committee meetings; notably Audit and Risk Assurance Committee meetings.

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

For 2016–17, CCEA has undertaken an assessment of CCEA's compliance with the Corporate Governance in Central Government Departments: Code of Good Practice NI 2013. This evaluation confirms that CCEA complies with requirements.

Evaluation of the quality of data provided to CCEA Council

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

Specific feedback, noted through self-evaluation, has been implemented as improvement actions, including the following:

- Improvement to financial reports, including improved operational and strategic detail, are presented on a quarterly basis to the committee;
- Human Resources introduced as a standing item on the Finance committee with detailed information provided by the specialist managers; and
- Detailed feedback on internal audit assessments from internal and external auditors as well as contextual information on CCEA's risk environment.

High standards of reporting and materials are provided to those charged with governance and which are detailed and accessible to all members of Council.

Ministerial direction

CCEA has not been subject to any Ministerial Directions during 2016–17.

Risk assessment

Capacity to Handle Risk

CCEA's corporate risk register contains 15 risks. The register is reviewed on a quarterly basis. This is then considered by ET and Audit and Risk Assurance Committee. The Audit and Risk Assurance Committee Chair provides regular reports to Council on risks, mitigations and actions.

In line with HM Treasury's Orange Book, CCEA's risk management framework ensures that CCEA's risks are aligned to CCEA's corporate objectives. Risk management is therefore integrated into CCEA's strategic planning and other management strategies, for example, its Estates and People Strategies, both of which were developed in 2016.

Certain risks, within the corporate risk register, have mitigations that lie beyond CCEA's control. For example, industrial action by teachers, and the potential impact on delivering objectives, can only be met by resolving the industrial dispute. CCEA has ensured risk mitigation and/or contingency arrangements are enhanced to more effectively manage the risks. Council and DE are kept informed of any risks that increase beyond CCEA's risk appetite threshold.

Risk and Control

CCEA considers risks at operational, business and corporate levels with the risk management framework encompassing key policies, such as risk management, whistleblowing and counter-fraud policies; ISO controlled procedures, including a risk management process manual; training, plans and guidance, for example, CCEA's business continuity plan. This suite of documentation is reviewed on at least an annual basis with reference to relevant advice, legislative changes or suggestions for improvement, for example, from audits undertaken. This ensures that the framework reflects best practice and all documentation is accessible to staff through CCEA's intranet/Sharepoint Hub.

CCEA's Assurance Framework

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

Significant features within the assurance framework include:

- **Internal Audit**
CCEA's internal audit function is outsourced and, as required, operates to Public Sector Internal Audit Standards. During 2016–17, CCEA appointed a new provider following a procurement tender, managed through the Central Procurement Directorate. The new provider has developed a three-year internal audit strategy and an annual operational plan, both approved by the Audit and Risk Assurance Committee. The 2016–17 internal audit operational plan referenced six risk-based audits and one audit of assessment of compliance against the General Conditions of Recognition which are established by the Qualifications Regulators and with which all Awarding Organisations must comply. All six risk-based audits are complete and all have been rated as satisfactory with only one Priority 1 recommendation noted. Internal Audit's overall level of assurance for 2016–17 is rated as satisfactory.
- **External Audit**
PricewaterhouseCoopers LLP undertakes the external audit function for CCEA on behalf of the NIAO. CCEA's Report to those Charged with Governance issued by NIAO for 2016 stated the Comptroller and Auditor General had certified CCEA's accounts with an unqualified audit opinion without modification. The external audit only identified one minor (priority 3) improvement. This action was completed by September 2016.
- **CCEA's planning and performance management framework**
Objectives and targets for CCEA are set and managed through CCEA's Corporate Plan. This incorporates those objectives identified in the DE Business Plan. Each quarter, performance achievement against these plans is measured and evaluated by CCEA's independent Business Assurance unit and reviewed by ET. The performance is then reported to CCEA's Finance Committee.

The end of year report for the final quarter (January-March 2017) is in progress but not yet complete. The previous quarter performance (December 2016) indicates that of the 69 objectives, 66 (96%) are either achieved or on track for achievement. There are three objectives (4%) which have not been achieved. These three objectives are detailed under the section Significant internal control issues.

- **Regulation**
CCEA undertook its annual self-assessment exercise in Summer 2016 against the Regulatory General Conditions of Recognition (GCOR). The evaluation of compliance was subject to an independent audit by CCEA's outsourced internal audit function from which CCEA submitted a statement of full compliance to the Regulators. This process was subject to approval by the Audit and Risk Assurance Committee and Council.

- **ISO Accreditation**
Within the year 2016–17, CCEA was successfully recertified to ISO 9001, ISO 14001, and OHSAS 18001 (in August 2016) and maintained this certification with no non-compliances at the subsequent assessment in March 2017. 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 improvements and health, safety and wellbeing. This therefore provides assurance in relation to meeting customer and stakeholder needs and expectations and in respect of CCEA's governance and accountability as a public body.
- **ISO 27001 (Information Security)**
Within the year 2016–17, assessment of CCEA's compliance with the information security standard, ISO 27001, was reaffirmed with retention of certification to the standard. This provides assurance over CCEA's information security controls.
- **ISO 20000 (Information Technology Service Management Standard)**
During 2016–17, CCEA achieved certification to this enhanced and revised standard, which provides assurance over the effective delivery of services to CCEA's internal and external customers. This is particularly pertinent as CCEA develops more online services and products. This standard is held by very few organisations, therefore, CCEA's certification is significant in terms of assurance levels in this area.
- **Investors in People Standard (IiP)**
CCEA continues to hold IiP silver accreditation.

Over 2016–17, staff learning and development opportunities were clearly aligned to achievement of CCEA's objectives. During the year, 421 staff were engaged in targeted learning and development opportunities. Key programmes included development of Core Values, Digital Skills and Personal Resilience.

- **Financial Management**
During 2016–17, CCEA has delivered on the savings plan identified in the Voluntary Exit Scheme from 2015–16. CCEA continues to have effective financial management processes in place, including regular budget monitoring and reporting both internally and to DE.
- **Post Project Evaluation (PPE)**
CCEA conducts PPEs in line with recommended practice as directed by the Department of Finance. During 2016–17, CCEA completed 212 Post Project Evaluations. All PPEs required by DE were submitted within agreed timelines.
- **Business Assurance**
CCEA's independent Business Assurance unit is responsible for undertaking the necessary work to give assurance to the Chief Executive, Audit and Risk Assurance Committee and Council that the risk, governance and control frameworks in CCEA are effective. This work covers the continued certification to ISO 9001, ISO 14001, OHSAS 18001 and audits associated with ISO 27001 and ISO 20000; PPEs; legislative compliance assessments; audits; process reviews and the recommendations associated with these.

Management of Information Risks

CCEA has a suite of documented policies, procedures and guidance to implement effective information management. Further training in data protection was carried out during the year.

Personal data related incidents

Within the 2016–17 year, there was one minor personal data breach. This incident related to an information email which was issued by a CCEA officer to a group of people but which was addressed in the CC field rather than the BCC field, thereby identifying the email addresses of the group. The email itself was a generic message related to distribution of a flyer promoting a workshop for teachers in support of AS Biology and was therefore not of a sensitive nature. Mitigation measures to prevent re-occurrence have been put in place. These include an instruction that group emails must be issued using BCC and the use of e-communications software within the main Communications team which automatically blanks out other respondents' details.

In preparation for full application, in May 2018, of the 2016 General Data Protection Regulation, CCEA has commissioned a full review and audit of CCEA's framework for dealing with Data Protection. This will be completed over the first few months of the new financial year.

CCEA has had no cases with the ICO during 2016–17 and no cases are pending.

Compliance with policies, procedures, laws and regulations

CCEA's legislative compliance assessment framework has been commended by Internal Audit and ISO assessors, being lauded as best practice. The framework ensures CCEA identifies, in advance, legislative, and other regulatory and statutory, requirements. This is then evaluated to identify what actions may need to be taken to comply. Any remedial actions are then monitored for completion. These registers are also subject to annual audit and review.

There have been no breaches of legislation or other requirements in 2016–17.

Safeguards against losses

CCEA has a robust framework of ISO controlled procedures and policies to counter fraud and which are reviewed on at least an annual basis. These include a counter-fraud policy, fraud response plan and whistle-blowing policy.

There has also been substantial work done to engender an anti-fraud culture through targeted staff awareness programmes.

CCEA continued, during this year, to engage with the National Fraud Initiative. CCEA investigated all its matches with no instance of fraud.

CCEA did not suffer any losses during 2016–17 as a result of fraud. There were a number of attempts to defraud, through phishing emails; however, these were identified as attempted fraud through the normal operation of controls and therefore no loss was incurred.

CCEA is currently managing an investigation into one case of suspected fraud, concerned with abuse of the flexible working scheme. Should fraud be proven, any losses incurred will be recouped.

Significant internal control issues

During 2016–17, there were three incidences of materialisation of risks.

In the summer 2016 examination series, there were typographical errors in two live question papers, one which had the potential to impact on candidates and one which did not. The first of these, introduced by the contracted printer, was a mis-numbering of possible answers in the GCSE Spanish (Higher Reading paper). Actions were taken to ensure no candidates were disadvantaged. Preventive mitigation implemented to prevent recurrence included additional training for the examining team and new procedures introduced at the printers. The second error was a misplaced apostrophe in GCE Government and Politics but which would have had no impact on candidates. No corrective action was required; however, it has been raised with the relevant contractors in terms of enhanced quality assurance.

The third instance relates to Computer Based Assessment (CBA) errors in outcomes from the numeracy assessment (NINA). Corrective action was taken to ensure outcomes were correct. Preventive mitigation is no longer required however, with the decision by DE to discontinue CBA.

Significant Issues Identified by Internal Audit

During 2016–17, Internal Audit noted one Priority 1 recommendation. This concerned improvements required in CCEA's performance review framework, work which had been planned in 2016–17 but which has not been significantly progressed to date.

Information Governance

As noted above, during the reporting year one minor personal data breach occurred.

CCEA's significant risks

CCEA's Corporate Risk Register details 15 high level risks which are related to the achievement of CCEA's key objectives. As part of CCEA's established risk management framework, the final quarter review of CCEA's risks has been undertaken. This end of year review has confirmed two critical (red) risks. There are no new or increased risks since the last review whilst two risks have been reduced. The overall risk profile has reduced from 206 to 205 from the same period last year.

CCEA's two critical risks are:

Failure to ensure systems and resources are in place to provide quality services and products in Qualifications, Regulation and Curriculum and Assessment

This risk has increased over the reporting year for a number of reasons, including delays in completing the planned restructuring at ET level and the continued industrial action by teachers' unions, which affects CCEA's ability to administer and deliver Visiting Moderation of examinations and Key Stage Assessment arrangements. Work continues through liaison with DE on these issues.

Failure to maintain the business infrastructure required to support the deliverable outputs of the organisation

The risk in relation to the restructuring of CCEA senior management arrangements remains high. Mitigations are in effect to manage the risk, but these are not sustainable in the longer term. CCEA has been authorised to complete the restructuring of the top team and this is underway and will be completed within the next financial year.

Other significant risks for CCEA are outlined below.

1. Failure to deliver on targets (within budget) as outlined in the Corporate Plan, Operational Plan, Work Programme, Financial Plan and Savings Delivery Plan

Issue of a cash budget only to CCEA for the first quarter of 2017/18 creates challenges for CCEA in terms of management of priorities. CCEA also remains cognisant that ongoing monitoring of costs is required in respect of any increase in out-of-hours meetings which fall out from either teachers' industrial action or the issues raised by the Teachers' Negotiating Committee about work during school hours.

2. Failure to retain internal and external stakeholder confidence in CCEA's core business of Qualifications, Regulation, Curriculum and Assessment

CCEA must change the grading mechanism for GCSE qualifications. Changes to grading are complex and technical, and in an environment where divergence in policy and grading is taking effect, there is a risk of public confusion. CCEA is mitigating this risk by invoking a communications strategy in the next financial year, to make the public aware of the changes over the next two awarding periods. CCEA has worked closely with Ofqual (England) and Qualifications Wales (Wales) to maintain a consistent three-jurisdiction approach to messaging and technical infrastructure.

3. Failure to ensure that the appropriate ICT resources are in place and effective to provide the quality ICT products and services required by CCEA

This risk has become more critical due to the recent loss of a number of staff from the unit as CCEA cannot currently compete in the ICT labour market in terms of salaries and other benefits. CCEA has instigated a number of innovative approaches to this skills gap, including out-sourcing and trainee programmes, but the issue continues to re-present.

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

Standards for technical and professional qualifications (vocational) were previously controlled by National Occupational Standards (NOS) across all four UK jurisdictions. England is no longer engaged in this approach. There are potential risks for traineeships and apprenticeships in Northern Ireland associated with this development. CCEA Regulation is working with the Department for the Economy on developing NOS type frameworks for qualifications here, as mitigation to this risk.

5. Failure to implement effectively new assessment arrangements to support the NI Curriculum

Although CCEA has in place the systems to support full engagement with statutory assessment arrangements by schools, continued industrial action by teachers is significantly impairing the achievement of this key objective. CCEA has developed the Assess & Progress tool to support teachers and continues to liaise with DE on actions to resolve the impasse.

6. Failure to comply with General Conditions of Recognition (GCOR)

Ongoing industrial action by teachers has potential, although limited, impact on delivery of summer examinations, particularly in regards to Visiting Moderation exercises. CCEA has mitigation plans in place should Visiting Moderation be impacted by industrial action.

Significant outcomes

Throughout the 2016–17 year, CCEA continued to develop and deliver a wide range of services and products designed to meet customer and stakeholder needs and expectations.

Key achievements during 2016–17 included:

- Revision of 38 GCSE and two GCE specifications by CCEA;
- Accreditation of 38 GCSE and two GCE qualifications by CCEA Regulation;
- Delivery of a successful summer examinations series;
- Publication and communication of the Insight Report, which validated CCEA's qualifications strategies and highlighted the governance and transparency of CCEA's open data. This report was presented to stakeholder groups in a series of events which supported ongoing dialogue between policy makers, education professionals and industry in a collaborative approach to improving education;
- Engagement and consultation with 1,750 stakeholders to ensure that the GCSE specifications being revised reflected the needs of stakeholders and the modern economy. The wide range of stakeholders involved included end users (students), schools, Further and Higher Education and employers;
- Extension of CCEA's role as a Regulator of qualifications in Northern Ireland to include technical and professional qualifications in place of Ofqual;
- Provision of high quality, tailored continuous professional development for teachers in key priority areas, including development of teachers' coding skills and integrating best practice into the teaching of Communication to move pupils on in their learning;
- Development of an online training and support area for the Northern Ireland Curriculum website, including innovative approaches such as webinars and online mechanisms for capturing feedback and identifying training and support requirements;
- Provision of high quality curriculum and assessment resources and support, in respect of, for example:
 - development of units of work to support the teaching and learning of Using Maths skills across the curriculum;
 - guidance for teachers on Financial Capability; and
 - a suite of resources, including case studies and video footage of best practice, on a number of areas including problem-solving, providing effective feedback, Primary Irish, Ulster Scots and Cultural Heritage;
- Development of a Digital Skills Curriculum for Key Stage 3 as well as teaching units and support for specific subjects such as Microsoft Touch, Garage Band and C#;
- Development of online curricular resources in response to in-year DE requests to support relevant current issues, for example, Every Sport for Everyone and Understanding 1916;
- Launch of a new assessment task support system for post-primary schools;
- Support for pupils with Special Educational Needs, including development of tracking software for Quest and Q Skills and provision of training and development of resources in Irish Medium;
- Delivery of computer based assessments in Literacy and Numeracy to over 24,000 pupils in 270 schools and development of a proof of concept in-house solution for computer-based assessment;
- Increase in CCEA's Northern Ireland examinations market share at both GCSE and GCE levels. GCSE levels rose 4.1% from 2015 to 79% of all entries in Northern Ireland, with the GCE market rising 0.6% to 76%;
- Increased services online delivered through CCEA's modernisation agenda, including 100% E-Moderation, increased online marking (330,000 scripts) and 64 components of item level data available to schools through CCEA's Analytics system, which contributes to improved teaching and learning in schools. This level of data available to schools is an increase of 60% on the 2015 summer series;
- 96% of objectives achieved or on target for achievement from CCEA's DE Business and Corporate Plans as noted at the last quarter monitoring of CCEA's performance against these plans;

- Effective management of a second tranche of VES to meet budgetary constraints;
- Full re-certification to ISO 9001, ISO 14001, OHSAS 18001;
- All Internal audit reviews, including annual opinion resulting in satisfactory assurance ratings; and
- Implementation of People, Estates and Digital Strategies aligned with CCEA's corporate plan.

Review of effectiveness

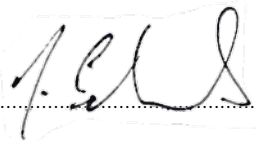
As Accounting Officer, I am responsible for reviewing the effectiveness of the risk, governance and control frameworks and processes. In considering effectiveness I have reviewed:

- the scope and findings of internal audit, including the overall level of satisfactory assurance for 2016–17;
- 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 2016–17.

This draft Governance Statement was formally reviewed and recommended by CCEA's Audit and Risk Committee on 12 April 2017.

Signed:



Date:

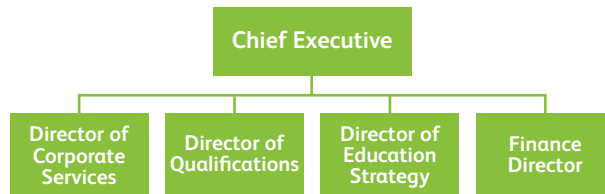
21-06-17

Justin Edwards
Chief Executive

Remuneration Report

CCEA Executive Team

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



For the period April 2016 to September 2016, the CCEA Executive Team consisted of:

- the Chief Executive;
- the Director of Qualifications;
- the Director of Education Strategy; and
- the interim Director of Corporate Services.

For the period October 2016 to March 2017, the CCEA Executive Team consisted of:

- the Chief Executive;
- the Director of Education Strategy; and
- the interim Director of Corporate Services.

The post of Director of Qualifications was suppressed, as planned, in October 2016 following the exit of the post holder under the voluntary exit scheme. The post of Finance Director was vacant for the entire twelve months. The Financial Services Business Manager supported the Executive Team during this time.

In the next 12 months, CCEA will need to reorganise in a number of areas and as part of that process, CCEA hopes to appoint, by the autumn, a new Director of Education and a new Director of Finance and Corporate Services.

Median Remuneration

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce. The banded remuneration of the highest-paid director in CCEA in the financial year 2016–17 was £95,000–£100,000 (in 2015–16, £85,000–£90,000). This was 3.56 times (in 2015–16, 3.23 times) the median remuneration of the workforce, which was £27,394 (in 2015–16, £27,123). This increase in the ratio was due to revised terms and conditions for the Chief Executive. In 2016–17 and in 2015–16, no employees received remuneration in excess of the highest-paid director.

Emoluments and Pension Entitlements of Senior Management (Audited)

	2016–2017				2015–2016			
	Salary	Performance related pay	Pension benefits *	Total	Salary	Performance related pay	Pension benefits *	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Justin Edwards Chief Executive	95–100	–	46	140–145	85–90	0	26	115–120
Richard Hanna Director of Education Strategy	75–80	5–10	53	130–135	75–80	15–20	59	150–155
Anne-Marie Duffy Director of Qualifications (left 31 September 2016) Full Year Equivalent	35–40 75–80	5–10	9	50–55	75–80	5–10	16	95–100
Sheila McClelland Interim Director of Corporate Services (Appointed 1 June 2015) Full Year Equivalent	60–65 75–80	–	20	80–85	50–55 75–80	–	17	65–70

* 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.

Notes

Emoluments for the Chief Executive consisted of gross salary in 2016–17 and back pay from December 2014. Emoluments for the Director of Qualifications and Director of Education Strategy consisted of gross salary in 2016–2017 and performance related pay (PRP) linked to performance in 2015–16. Emoluments for the interim Director of Corporate Services consisted of gross salary in 2016–17. During the 2016–17 year, the Chairperson received a remuneration of £13,000. In addition, £736 was paid in respect of his employer National Insurance Contributions.

Pension Entitlements

	Real increase in pension earned in the year to 31/03/17	Real increase in accrued lump sum in the year to 31/03/17	Total accrued pension at 31/03/17	Total accrued lump sum at 31/03/17	CETV at 31/03/17	CETV at 31/03/16	Real increase in CETV
	£000	£000	£000	£000	£000	£000	£000
Justin Edwards Chief Executive	2.5–5	0–2.5	15–20	5–10	168	144	24
Richard Hanna Director of Education Strategy	2.5–5	7.5–10	35–40	110–115	811	733	78
Anne-Marie Duffy (left 31 September 2016) Director of Qualifications	0–2.5	0–2.5	35–40	110–115	852	814	38
Sheila McClelland Interim Director of Corporate Services	0–2.5	–	0–5	–	26	11	9

	2017	2016
Band of Highest-Paid Director's Total Remuneration	£95,000–£100,000	£85,000–£90,000
Median Total Remuneration	£27,394	£27,123
Ratio	3.56	3.23
Staff Remuneration Range	£14,000–£100,000	£14,000–£90,000

Total remuneration includes salary and non-consolidated PRP, where relevant. It does not include severance payments, employer pension contributions and the cash equivalent transfer value (CETV) of pensions.

Chairperson, Chief Executive and Director Employment Contracts

The current Chairperson was appointed by the Education Minister on 1 February 2013. He was then reappointed for a second term, effective from 1 February 2017. The Chief Executive was appointed on 1 December 2014.

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

Chairperson, Chief Executive and Director Emoluments

The Chairperson's remuneration is determined by the Department of Education (DE) and paid monthly in arrears. Any proposed increase to the rate requires DE approval and is subject to a fully satisfactory performance review. The Chairperson does not receive PRP.

Chief Executive and Director salary levels are subject to scales approved by DE and, where required, the Department of Finance. The contractual remuneration of the Chief Executive consists of salary and pension contributions. The contractual remuneration of the Directors consists of salary, PRP (up to a maximum of 10% of basic salary) and pension contributions.

The 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.

DE reviews and approves CCEA's Performance Related Pay Policy and Framework each year.

Council Members' Emoluments

Other Council members do not receive any emoluments.

Chairperson, Chief Executive and Director Pension Entitlements

The post of Chairperson is non pensionable.

The pension entitlements of the Chief Executive and Directors are disclosed in the table on page 59. Members contribute to either the Northern Ireland Local Government Officers' Superannuation Committee Scheme (the NILGOSC Scheme) or the Northern Ireland Teachers' Pension Scheme. You can find details for both in Note 5: Pension Commitments in the Notes to the Financial Statements section.

Remuneration Committee

One of the main roles of the Remuneration Committee is to support the CCEA Council in its responsibilities for the remuneration of the Chief Executive, Directors, Business Managers and the main CCEA staff. In relation to the CCEA Executive Team, the Committee is specifically responsible for:

- ratifying the Chief Executive's salary, as proposed by the Chairperson of Council in line with the terms and conditions of the Chief Executive's post; and
- ratifying the salary level and annual PRP for the Directors on the CCEA Executive Team, as proposed by the Chief Executive in line with CCEA's Performance Related Pay Policy and Framework.

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

Cash Equivalent Transfer Value (CETV)

CETV is the actuarially assessed, capitalised value of the pension scheme benefits that an individual has accrued at a particular point in time. The benefits valued are the individual's accrued benefits plus any contingent spouse's pension payable from the scheme.

A CETV is a payment made by a pension scheme, an arrangement to secure pension benefits in another pension scheme, or an arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown in the Emoluments and Pension Entitlements of Senior Management section relate to the benefits that the individual has accrued during their total membership of the pension scheme, not just during their service in a senior capacity.

The CETV figures and other pension details include the value of any pension benefit from another scheme or arrangement that the individual has transferred to the disclosed pension arrangement. They also include any additional pension benefit accrued as a result of their having purchased additional years of pension service in the scheme at their own expense. CETVs are calculated within the guidelines and framework described by the Institute and Faculty of Actuaries and according to guidance used by the Northern Ireland Civil Service in Employer Pension Notice EPN 13/2017.

Staff Report

Average Monthly Number of Persons Employed

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

	Permanent staff/FTC*	Temporary STAFF	Total 2017	Total 2016
Directly Employed	377	29	406	425
Total	377	29	406	425

*Fixed term contract

Employee Sickness Absence

Average annual sickness absence for the reporting year from 31 March 2016 to 31 March 2017 decreased from 8.7 days to 7.5 days per employee, due to a decrease in long-term absence.

Short-term absence decreased by 8.8%, from 1238.5 days in 2015–16 to 1129 days in 2016–17.

Off-Payroll Payments

CCEA made no off-payroll payments during the 2016–17 financial year.

Staff Composition

As at 31 March 2017, the Executive Team was made up of one male Chief Executive, one male Director and one female Director.

Of the remaining 372 employees, 206 are female while 166 are male.

The number of staff at each grade is shown below:

Grade	No. of Staff
Clerical Officer	58
Senior Clerical Officer	13
Executive Officer	60
Senior Executive Officer	69
Higher Executive Officer	46
Senior Administrative Officer	16
Senior Professional Grade	79
Programme Manager	13
Principal Officer	11
Business Manager	7
Director	2
Chief Executive	1

Consultancy Costs

We did not incur any consultancy costs in the financial year 2016–17.

Equality Statement

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

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

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

Equal Employment Policy

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

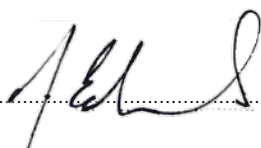
Reporting of compensation and exit packages for all staff 2016–17

Exit package cost band	No of compulsory redundancies*	No of other departures agreed*	Total no of exit packages by cost band*
<£10,000	0 (0)	1 (1)	1 (1)
£10,000–£25,000	0 (0)	11 (4)	11 (4)
£25,000–£50,000	0 (0)	8 (8)	8 (8)
£50,000–£100,000	0 (0)	11 (6)	11 (6)
£100,000–£150,000	0 (0)	5 (2)	5 (2)
£150,000–£200,000	0 (0)	2 (1)	2 (1)
Total number of exit packages	0 (0)	38 (22)	38 (22)
Total resource cost	£Nil (£Nil)	£2,080,415 (£1,182,425)	£2,080,415 (£1,182,425)

*Figures in brackets refer to 2015–16

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

Signed:



Date:

21-06-17

Justin Edwards
Chief Executive

Certificate and Report of the Comptroller and Auditor General

COUNCIL FOR THE CURRICULUM, EXAMINATIONS AND ASSESSMENT

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

I certify that I have audited the financial statements of the Council for the Curriculum, Examinations and Assessment for the year ended 31 March 2017 under the 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. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and the Assembly Accountability Disclosures that is described in those reports as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Board and Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit and certify the financial statements in accordance with Schedule 3 of the Education (Northern Ireland) Order 1998. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Council for the Curriculum, Examinations and Assessment's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Council for the Curriculum, Examinations and Assessment; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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.

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.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of Council for the Curriculum, Examinations and Assessment's affairs as at 31 March 2017 and of the net expenditure after interest for the year then ended; and
- the financial statements have been properly prepared in accordance with Schedule 3 of the Education (Northern Ireland) Order 1998 and Department of Education directions issued thereunder.

Opinion on other matters

In my opinion:

- the parts of the Remuneration and Staff Report and the Assembly Accountability disclosures to be audited have been properly prepared in accordance with department of Education 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

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 Remuneration and Staff Report to be audited are not in agreement with the accounting records; 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 Department of Finance's guidance.

Report

I have no observations to make on these financial statements.



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

23 June 2017

Section

3

Financial Statements and Notes

66

CCEA is a quality-focused organisation and has been achieving quality standards since 1999. We use these standards and other quality initiatives to improve business processes and drive performance.

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Statement of Comprehensive Net Expenditure for the year ended 31 March 2017

	Note	2017 £	2016 £
Expenditure			
Staff costs	4	17,793,218	17,264,618
Other expenditures	6	16,095,036	16,282,946
Depreciation	7	393,395	412,785
Amortisation	8	46,008	29,121
Expenditure for the year		34,327,657	33,989,470
Income			
Income from activities	3	(9,685,756)	(9,323,976)
Net expenditure		24,641,901	24,665,494
Other finance costs	9	171,000	248,000
NET EXPENDITURE AFTER INTEREST (transferred to general reserve)	18	24,812,901	24,913,494

Statement of Other Comprehensive Expenditure

	Note	2017 £	2016 £
NET EXPENDITURE AFTER INTEREST (transferred to general reserve)		24,812,901	24,913,494
Net gain on revaluation of property, plant and equipment (in Revaluation reserve)	7 & 17	(20,922)	(6,654)
Net gain on revaluation of intangibles (in Revaluation reserve)	8 & 17	(4,322)	(284)
Actuarial loss/(gain) in respect of pension liability	5.1c & 18	5,433,009	(3,445,997)
TOTAL COMPREHENSIVE EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2017		30,220,666	21,460,559


All amounts above relate to continuing activities.

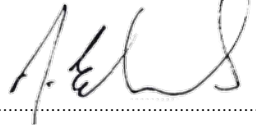
The notes on pages 73 to 91 form part of these financial statements.

Statement of Financial Position at 31 March 2017

	Note	2017 £	2016 £
Non-current assets			
Property, plant and equipment	7	1,016,678	1,215,937
Intangible assets	8	67,502	97,014
Total non-current assets		1,084,180	1,312,951
Current assets			
Inventories	10	4,811	2,716
Trade and other receivables	11	1,970,084	1,693,489
Cash and cash equivalents	12	322,722	345,083
Total current assets		2,297,617	2,041,288
Total assets		3,381,797	3,354,239
Current liabilities			
Trade and other payables	13	(3,018,682)	(3,019,775)
Total current liabilities		(3,018,682)	(3,019,775)
Non-current assets plus net current assets		363,115	334,464
Non-current liabilities			
Provisions	14	(734,000)	(654,000)
Pension liabilities	5.1c	(10,929,675)	(5,495,644)
Total non-current liabilities		(11,663,675)	(6,149,644)
Net liabilities		(11,300,560)	(5,815,180)
Taxpayers' equity			
Revaluation reserve	17	(50,317)	(75,559)
General reserve	18	(11,250,249)	(5,739,621)
Total taxpayers' equity		(11,300,566)	(5,815,180)

The financial statements on pages 69 to 91 were approved by the Council on 21 June 2017 and were signed on its behalf by:

Trevor Carson  Date 21/6/17
 Chairperson

Justin Edwards  Date 21-06-17
 Chief Executive

The notes on pages 73 to 91 form part of these financial statements.

Statement of Cash Flows

for the year ended 31 March 2017

	Note	2017 £	2016 £
Cash flows from operating activities			
Net expenditure after interest		(24,812,901)	(24,913,494)
Adjusted for:			
Depreciation	7	393,395	412,785
Amortisation	8	46,008	29,121
Bad debt provision	11	(501)	(675)
Bad debts written off		3	1
IAS 19 pension costs*	5.1d	81,031	637,667
Decrease in inventories	10	(2,095)	(597)
Decrease in trade and other receivables	11	(276,097)	69,870
(Decrease)/Increase in trade and other payables	13	(1,093)	107,759
Net cash outflow from operating activities		<u>(24,572,250)</u>	<u>(23,657,563)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(173,218)	(387,495)
Purchase of intangible assets	8	(12,175)	(77,673)
Net outflow from investing activities		<u>(185,393)</u>	<u>(465,168)</u>
Cash flows from financing activities			
Recurrent grants received	16	24,345,164	23,562,785
Capital grants received	16	390,118	551,937
Net inflow from financing activities		<u>24,735,282</u>	<u>24,114,722</u>
Net decrease in cash and cash equivalents in the year		(22,361)	(8,009)
Cash and cash equivalents at 1 April 2016	12	345,083	353,092
Cash and cash equivalents at 31 March 2017	12	<u>322,722</u>	<u>345,083</u>

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

The notes on pages 73 to 91 form part of these financial statements.

Statement of Changes in Taxpayers' Equity

Year ended 31 March 2017

	Note(s)	General Reserve £	Revaluation Reserve £	Total Taxpayers' equity £
Balance at 31 March 2015		(8,386,846)	(82,497)	(8,469,343)
Changes in taxpayers' equity 2015–16				
Deficit for year from statement of comprehensive net expenditure	7,8	(24,913,494)	6,938	(24,906,556)
Actuarial loss in respect of pension liability		(3,445,997)	-	(3,445,997)
Recurrent funding	18	23,562,785	-	23,562,785
Capital funding	18	551,937	-	551,937
Balance at 31 March 2016		(5,739,621)	(75,559)	(5,815,180)
Changes in taxpayers' equity 2016–17				
Deficit for year from statement of comprehensive net expenditure	7,8	(24,812,901)	25,242	(24,787,659)
Actuarial loss in respect of pension liability		(5,433,009)	-	(5,433,009)
Recurrent funding	18	24,345,164	-	24,345,164
Capital funding	18	390,118	-	390,118
Balance at 31 March 2017		(11,250,249)	(50,317)	(11,300,566)

The notes on pages 73 to 91 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 March 2017

1 STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the *2016–17 Government Financial Reporting Manual (FReM)* issued by Treasury as directed by the Department of Finance (DoF). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Council for the Curriculum, Examinations and Assessment (CCEA) for the purpose of giving a true and fair view has been selected. The particular accounting policies that have been adopted in the preparation of these financial statements are detailed below. They have been applied consistently in dealing with items that are considered material to the financial statements.

In accordance with the FReM, the Council is not able to accrue grants in aid funding due from the Department of Education to match current liabilities recorded within the statement of financial position. Under International Accounting Standard (IAS) 1 (revised), Presentation of Financial Statements, such a closing financial position which shows a surplus of liabilities over assets requires the Accounting Officer to make an assessment of the viability of the Council as a going concern. However, no material uncertainties affecting the Council's ability to continue as a going concern have been assessed and these financial statements have therefore been prepared under the going concern principle.

1.1 Accounting Convention

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

1.2 Recognition of Income and Funding

1.2.1 Government Grants

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

1.2.2 Revenue Grants

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

1.2.3 Examination Fee Income

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

1.3 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 all 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.

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

Computer hardware - 3 years

Computer software - 3 years

Vehicles - vans - 5 years

Office furniture and equipment - 7/10 years

Plant and machinery - 15 years

1.6 Amortisation

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

1.7 Finance and Operating Leases

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

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

1.8 Inventories

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

1.9 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.

1.10 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.

1.11 Pensions

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

1.11.1 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 the Department of Education, Rathgael House, Balloo Road, Bangor.

1.11.2 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.

1.11.3 The National Employment Savings Trust (NEST)

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

NEST Corporation has a Chair and up to 14 Trustee Members. The Trustee Members take decisions based on established trust law principles including the duty to act in the interests of scheme members. They set the strategic direction and objectives for NEST and determine the overall governance structure for NEST Corporation. The Trustee Members are supported by an executive team that has day-to-day responsibility for managing the scheme. The Trustee Members' primary role is to decide, implement and support NEST's strategic direction in order to maximise value for scheme members and beneficiaries.

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

Minimum contribution levels are set by legislation and are to increase in 2017 and 2018 as part of a phased timetable. NEST was set up specifically to meet the need of employers to deliver pensions auto-enrolment for their employees and can be used by employers in all sectors regardless of the size or profile of their workforce.

1.12 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.

1.13 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.

1.14 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.

1.15 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.

1.16 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.

1.17 New Accounting Standards

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

2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

CCEA's financial performance is organised and managed at directorate level - Chief Executive Office, Corporate Services, Education Strategy, Qualifications and Financial Services. The chief operating decision maker in CCEA is the Chief Executive supported by the Director of Qualifications, Director of Education Strategy, Director of Corporate Services and Finance Director collectively known as the Executive Team (see Remuneration Report on page 58). 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. The five directorates operating in the 2016–17 financial year are Chief Executive, Corporate Services, Education Strategy, Qualifications and Financial Services.

Chief Executive

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

Corporate Services

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

Education Strategy

CCEA researches and trials policy on behalf of the Department 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.

Qualifications

CCEA provides examinations for GCE subjects and GCSE subjects, Key Skills, Essential Skills, Occupational Skills and a range of other vocational qualifications.

Financial Services

This directorate is responsible for financial and management reporting, budgeting, payroll, trade receivables/payables and purchasing.

CCEA's financial position at the year ended 31 March 2017 is analysed across directorates as follows:

	Chief Executive £(000's)	Education Strategy £(000's)	Qualifications £(000's)	Corporate Services £(000's)	Financial Services £(000's)	Total £(000's)
Expenditure	2,413	5,400	16,703	9,261	722	34,499
Income	(526)	-	(8,959)	(200)	(1)	(9,686)
Net expenditure after interest	1,887	5,400	7,744	9,061	721	24,813

3 INCOME

	2017	2016
INCOME FROM ACTIVITIES	£	£
Research and development	189,408	143,035
Examination fees	8,914,461	8,762,238
Other activities	581,887	418,703
Income from activities is shown net of Value Added Tax (VAT)	9,685,756	9,323,976

4 STAFF COSTS

Staff Costs comprise:

	Permanent staff/FTC*	Temporary staff	Total	Total
	2017	2017	2017	2016
	£	£	£	£
Wages and salaries	11,721,215	696,229	12,417,444	12,532,084
Social Security costs	1,191,577	32,605	1,224,182	962,162
Pension costs	2,071,613	-	2,071,613	2,587,947
Reorganisation and Redundancy costs	2,079,979	-	2,079,979	1,182,425
TOTAL	17,064,384	728,834	17,793,218	17,264,618

* Fixed Term Contract

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

5 PENSION COMMITMENTS

5.1 a) Teachers' Superannuation Scheme

52 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 2016–17 are as follows:

Band	Actual Annual Pensionable Earnings (£)	Contribution Rates
1	up to 25,999.99	7.4%
2	26,000–34,999.99	8.6%
3	35,000–41,499.99	9.6%
4	41,500–54,999.99	10.2%
5	55,000–74,999.99	11.3%
6	75,000 and above	11.7%

In 2016–17, the employer's contribution rate was 17.7%, (17.7% in 2015–16)

Contributions for the year:	2017 £	2016 £
Employer's	492,151	533,047
Employees'	283,580	306,822
Total	<u>775,731</u>	<u>839,869</u>

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 268 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 2016, were as follows:

Main assumptions –	
Rate of return on investments per annum	5.2%
Rate of general increase in salaries per annum	3.5%
Rate of pension increases per annum	2.0%
Market value of scheme's assets	£5.820 billion
Level of funding being 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	91%

NILGOSC operate a banding scheme for employee contribution rates, based on pensionable pay. These rates for 2016–17 are as follows:

Band	Pensionable pay (£)	Contribution rates
1	0–14,000	5.5%
2	14,001–21,300	5.8%
3	21,301–35,600	6.5%
4	35,601–43,000	6.8%
5	43,001–85,000	8.5%
6	more than 85,000	10.5%

In 2016–17, the employer's contribution rate was 20%, (20% in 2015–2016).

Contributions for the year:

	2017	2016
	£	£
Employer's	1,627,042	1,661,186
Employees'	549,779	556,773
Total	<u>2,176,821</u>	<u>2,217,959</u>

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

	2017	2016
	£(000's)	£(000's)
Present value of funded liabilities	(63,254)	(47,639)
Fair value of plan assets	52,324	42,143
Net underfunding in funded plans	(10,930)	(5,496)
Present value of unfunded obligations (Note 14)	(734)	(654)
Net liability – total non-current liability	<u>(11,664)</u>	<u>(6,150)</u>
Amounts in the statement of financial position		
Liabilities	(11,664)	(6,150)
Asset	-	-
Net liability	<u>(11,664)</u>	<u>(6,150)</u>

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

	2017	2016
	£(000's)	£(000's)
Opening defined benefit obligation	48,296	48,694
Current service cost	1,818	1,899
Past service (gain)/cost	(237)	196
Interest cost	1,682	1,551
Contributions by members	547	555
Actuarial gains/(losses)	12,910	(3,602)
Estimated unfunded benefits paid	(43)	(44)
Estimated benefits paid	(986)	(953)
Closing defined benefit obligation	63,987	48,296

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

	2016	2016
	£(000's)	£(000's)
Opening fair value of employer assets	42,143	39,735
Expected return on assets	1,511	1,303
Contributions by members	547	555
Contributions by employer	1,627	1,659
Contributions in respect of unfunded benefits	44	44
Actuarial gains/(losses)	7,477	(156)
Unfunded benefits paid	(43)	(44)
Benefits paid	(986)	(953)
	52,322	42,143

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

	2017	2017	2017	2016
	Quoted	Unquoted	Total	Total
Equities	74.3%	0.2%	74.5%	71.9%
Bonds	11.5%	-%	11.5%	13.2%
Properties	10.5%	-%	10.5%	12.1%
Cash	2.6%	-%	2.6%	2.3%
Other	-%	0.9%	0.9%	0.5%

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

	2017	2016
Discount rate	2.6%	3.5%
Future salary increases	3.5%	3.3%
Future pension increases	2.0%	1.8%
Pension accounts revaluation rate	2.0%	1.8%
RPI Inflation	3.1%	2.9%
CPI Inflation	2.0%	1.8%

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

	2017	2016	2015	2014	2013
	£(000's)	£(000's)	£(000's)	£(000's)	£(000's)
Fair value of employer assets	52,324	42,143	39,735	34,125	31,936
Present value of defined benefit obligation	(63,254)	(47,639)	(47,975)	(40,211)	(40,995)
Deficit	(10,930)	(5,496)	(8,240)	(6,086)	(9,059)
Experience adjustments on plan assets	7,477	(156)	3,077	(61)	3,176
Experience adjustments on plan liabilities	689	384	221	1,331	71
Actuarial gains/(losses) on employer assets	7,477	(156)	3,077	(61)	3,176
Actuarial (losses)/gains on obligation	(12,910)	3,602	(4,781)	3,675	(4,522)
Actuarial (losses)/gains recognised in statement of changes in taxpayers' equity	(5,433)	3,446	(1,704)	3,614	(1,346)

Sensitivity Analysis:

The approximate impact of changing the key assumptions on the present value of the funded defined obligation as at 31 March 2017 and the projected service cost for the year ending 31 March 2016 is set out below. We have not included sensitivity of unfunded benefits on materiality grounds.

Funded LGPS benefits

Discount rate assumption

Adjustment to discount rate	+0.1% p.a.	-1.0% p.a.
Present value of total obligation (£M's)	61.872	64.667
% change in present value of total obligation	-2.2%	2.2%
Projected service cost (£M's)	2.587	2.762
Approximate % change in project service cost	-3.2%	3.3%

Rate of general increase in salaries

Adjustment to salary increase rate	+0.1% p.a.	-1.0% p.a.
Present value of total obligation (£M's)	63.687	62.826
% change in present value of total obligation	0.7%	-0.7%
Projected service cost (£M's)	2.673	2.673
Approximate % change in project service cost	0.0%	0.0%

Rate of increase to pensions in payment and deferred pensions assumption

Adjustment to pension increase rate	+0.1% p.a.	-1.0% p.a.
Present value of total obligation (£M's)	64.229	62.295
% change in present value of total obligation	1.5%	-1.5%
Projected service cost (£M's)	2.762	2.587
Approximate % change in project service cost	3.3%	-3.2%

Post retirement mortality assumption

Adjustment to mortality age rating assumption*	-1 year	+1 Year
Present value of total obligation (£M's)	65.104	61.414
% change in present value of total obligation	2.9%	-2.9%
Projected service cost (£M's)	2.768	2.578
Approximate % change in project service cost	3.6%	-3.5%

* 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;

	2017	2016
	£	£
Current service cost	1,818,000	1,899,000
Interest on obligation and Expected return on assets	171,000	248,000
Contributions by employer	(1,627,042)	(1,661,186)
Contributions in respect of unfunded benefits	(43,927)	(44,147)
Past Service Cost	(237,000)	196,000
Loss	<u>81,031</u>	<u>637,667</u>

e **National Employment Savings Trust**

CCEA participates in the National Employment Savings Trust (NEST) for 210 of its Contracted for Services personnel. 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 2016–17 the employee contribution rate was 1% (1% in 2015–16) of pensionable pay, and the employer contribution rate was 1% (1% in 2015–16).

Contributions for the year:

	2017	2016
	£	£
Employer's	6,988	6,058
Employees'	5,590	4,846
	<u>12,578</u>	<u>10,904</u>

5.2 **Early Departure Costs**

Lump sum payments during the year relating to early departures amounted to £0 (2016 £0).

Annual costs relating to early departures in previous years that are met by CCEA currently amount to £43,927. These annual costs will continue in line with pension payments and are index linked.

	2017	2016
	£	£
Provision for liabilities and charges	734,000	654,000

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 EXPENDITURES

	2017	2016
	£	£
Examiner and teacher costs	7,216,988	7,409,616
Premises and equipment	2,731,679	2,455,285
Supplies and services	3,584,424	3,489,714
Substitute teacher costs	1,318,843	1,272,732
Printing costs	701,693	1,077,982
Distribution costs	382,266	399,618
Transport and travel costs	144,257	164,994
Council fees and expenses	14,886	16,274
Gain on disposal of property, plant and equipment	–	(3,269)
	<u>16,095,036</u>	<u>16,282,946</u>

7 PROPERTY, PLANT AND EQUIPMENT 2016–17

	Computer Hardware £	Computer Software £	Office Furniture and Equipment £	Plant and Machinery £	Vehicles £	TOTAL £
COST OR VALUATION						
At 1 April 2016	1,541,114	140,943	1,674,096	33,436	23,811	3,413,401
Indexation	43,538	2,934	(826)	416	729	46,791
Additions	144,164	5,205	23,849	-	-	173,218
Disposals	(320,079)	(9,915)	(159,909)	(4,935)	-	(494,838)
At 31 March 2017	1,408,737	139,167	1,537,210	28,917	24,540	3,138,571

	Computer Hardware £	Computer Software £	Office Furniture and Equipment £	Plant and Machinery £	Vehicles £	TOTAL £
ACCUMULATED DEPRECIATION						
At 1 April 2016	1,080,438	117,139	987,862	11,627	397	2,197,463
Indexation	23,697	1,990	(94)	118	158	25,869
Charge for year	263,170	16,447	107,312	1,704	4,762	393,395
Depreciation eliminated on disposal	(320,079)	(9,915)	(159,909)	(4,935)	-	(494,838)
At 31 March 2017	1,047,226	125,661	935,171	8,514	5,317	2,121,889

	Computer Hardware £	Computer Software £	Office Furniture and Equipment £	Plant and Machinery £	Vehicles £	TOTAL £
NET BOOK VALUE						
At 31 March 2016	460,676	23,804	686,234	21,809	23,414	1,215,937
At 31 March 2017	361,511	13,506	602,039	20,403	19,223	1,016,678

Property, plant and equipment have been re-indexed at 31 March 2017 using the indices from the Office for National Statistics, and the overall gain of £20,922 (2016: gain of £6,654) after depreciation was transferred to the revaluation reserve. All tangible assets were owned by CCEA at 31 March 2017.

7 PROPERTY, PLANT AND EQUIPMENT 2015-16

	Computer Hardware £	Computer Software £	Office Furniture and Equipment £	Plant and Machinery £	Vehicles £	TOTAL £
COST OR VALUATION						
At 1 April 2015	1,904,997	158,356	1,648,369	50,334	-	3,762,056
In Year Adjustment	-	-	(71,122)	-	-	(71,121)
Indexation	13,527	1,307	130	551	-	15,515
Additions	139,547	-	295,258	-	23,811	458,616
Disposals	(516,957)	(18,720)	(198,539)	(17,449)	-	(751,665)
At 31 March 2016	1,541,114	140,943	1,674,096	33,436	23,811	3,413,401
ACCUMULATED DEPRECIATION						
At 1 April 2015	1,292,306	102,597	1,105,300	27,279	-	2,527,482
In Year Adjustment	-	-	(4,735)	-	-	(4,735)
Indexation	7,659	1,022	63	117	-	8,861
Charge for year	297,430	32,240	85,773	1,680	397	417,520
Depreciation eliminated on disposal	(516,957)	(18,720)	(198,539)	(17,449)	-	(751,665)
At 31 March 2016	1,080,438	117,139	987,862	11,627	397	2,197,463
NET BOOK VALUE						
At 31 March 2015	612,691	55,759	543,069	23,055	-	1,234,574
At 31 March 2016	460,676	23,804	686,234	21,809	23,414	1,215,937

Property, plant and equipment have been re-indexed at 31 March 2016 using the indices from the Office for National Statistics, and the overall gain of £6.654 (2015: gain £4,916) after depreciation was transferred to the revaluation reserve. All tangible assets were owned by CCEA at 31 March 2016.

8 INTANGIBLE ASSETS 2016–17

	Software Licences
	£
COST OR VALUATION	
At 1 April 2016	415,809
Indexation	7,566
Additions	12,175
Disposals	(80,099)
At 31 March 2017	355,451
ACCUMULATED AMORTISATION	
At 1 April 2016	318,796
Indexation	3,244
Charge for year	46,008
Depreciation eliminated on disposal	(80,099)
At 31 March 2017	287,949
NET BOOK VALUE	
At 31 March 2016	97,014
At 31 March 2017	67,502

Intangible fixed assets have been reindexed at 31 March 2017 using the indices from the Office for National Statistics and the overall gain of £4,322 (2016: gain of £284) after depreciation was transferred to the revaluation reserve. All intangible assets were owned by CCEA at 31 March 2017.

INTANGIBLE ASSETS 2015–16

	Software Licences
	£
COST OR VALUATION	
At 1 April 2015	394,047
Indexation	1,224
Additions	77,673
Disposals	(57,135)
At 31 March 2016	415,809
ACCUMULATED AMORTISATION	
At 1 April 2015	345,870
Indexation	940
Charge for year	29,121
Depreciation eliminated on disposal	(57,135)
At 31 March 2016	318,796
NET BOOK VALUE	
At 31 March 2015	48,177
At 31 March 2016	97,014

9 OTHER FINANCE COSTS		
	2017	2016
	£	£
Expected loss on NILGOSC pension scheme assets	171,000	248,000
	<u>171,000</u>	<u>248,000</u>

10 INVENTORIES		
	2017	2016
	£	£
Teaching aids	4,811	2,716
	<u>4,811</u>	<u>2,716</u>

11 TRADE AND OTHER RECEIVABLES		
	2017	2016
	£	£
Trade receivables (see note below)	518,109	364,021
Provision for bad debts	(774)	(1,275)
Other receivables	66,119	70,867
Prepayments and accrued income	1,386,630	1,259,876
	<u>1,970,084</u>	<u>1,693,489</u>

ANALYSIS OF TRADE RECEIVABLES		
	2017	2016
	£	£
Local Government	387,588	284,035
Central Government	126,394	75,500
Intra Government Balances	513,982	359,535
Bodies External to Government	4,127	4,486
	<u>518,109</u>	<u>364,021</u>

12 CASH AND CASH EQUIVALENTS		
	2017	2016
	£	£
Balance at 1 April	345,083	353,092
Net change in cash and cash equivalent balances	(22,361)	(8,009)
Balance at 31 March 2017	<u>322,722</u>	<u>345,083</u>
The Following balances at 31 March were held at commercial banks and cash in hand		
	2017	2016
	£	£
Cash and cash equivalents as in the statement of financial position	<u>322,722</u>	<u>345,083</u>

13 TRADE AND OTHER PAYABLES		
	2017	2016
	£	£
Amount falling due within one year:		
Trade payables (see analysis below)	180	36,273
Taxes and social security	–	458,688
Other payables	139,384	94,910
VAT	11,003	17,824
Accruals and deferred income	2,868,115	2,412,080
TOTAL	3,018,682	3,019,775

ANALYSIS OF TRADE PAYABLES		
	2017	2016
	£	£
Central Government Bodies	-	-
Local Government Bodies	-	-
Intra Government Balances	-	-
Bodies External to Government	180	36,273
TOTAL	180	36,273

14 PROVISIONS	
	Unfunded pension liability provision £
Balance at 1 April 2016	654,000
Provided in the year	80,000
Provisions not required written back	–
Provisions utilised in the year	–
Balance at 31 March 2017	734,000
Analysis of expected timing of discounted flows:	
Later than 1 year and not after 5 years	–
Later than 5 years and not after 10 years	285,444
Later than 10 years	448,556
Total	734,000

Unfunded pension liability provision

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

15 LEASE COMMITMENTS

OPERATING LEASES

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

	2017	2016
	£	£
Obligations under operating leases for the following periods comprise		
Buildings		
Not later than one year	960,600	960,600
Later than one year and not later than five years	3,057,600	3,842,400
Later than five years	–	175,800
	<u>4,018,200</u>	<u>4,978,800</u>
Other		
Not later than one year	–	–
Later than one year and not later than five years	–	–
Later than five years	–	–
	<u>–</u>	<u>–</u>

16 DEPARTMENT OF EDUCATION GRANTS IN AID

	2017	2016
	£	£
Recurrent grants in aid	24,345,164	23,562,785
Capital grants in aid	390,118	551,937
	<u>24,735,282</u>	<u>24,114,722</u>

17 REVALUATION RESERVE

	2017	2016
	£	£
At 1 April 2016	(75,559)	(82,497)
Indexation	25,242	6,938
At 31 March 2017	<u>(50,317)</u>	<u>(75,559)</u>

18 GENERAL RESERVE

	2017	2016
	£	£
At 1 April 2016	(5,739,621)	(8,386,846)
Operating cost for the year	(24,812,901)	(24,913,494)
Actuarial (gain)/loss	(5,433,009)	3,445,997
Recurrent grants in aid (Note 16)	24,345,164	23,562,785
Capital grants in aid (Note 16)	390,118	551,937
At 31 March 2017	<u>(11,250,249)</u>	<u>(5,739,621)</u>

19 OTHER FINANCIAL COMMITMENTS

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

20 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
- 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:

- (a) DFE
- (b) Northern Ireland Assembly
- (c) CCMS
- (d) FE Colleges and Universities
- (e) NI Water Limited
- (f) Land & Property Services
- (g) Department of Finance

During the year, none of the board 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. A register of members' interests is available and can be inspected on application to the Chief Executive's Office.

21 FINANCIAL INSTRUMENTS

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

Liquidity Risk

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

Foreign Currency Risk

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

Interest Rate Risk

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

Credit Risk

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

22 DATE AUTHORISED FOR ISSUE

The Council's Accounts were approved on the 21 June 2017 by the Chairperson and Chief Executive and authorised for issue on the 28 June 2017

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