



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

Laid before the Northern Ireland Assembly under Paragraph 15(5), Schedule 1 of the Education Act (Northern Ireland) 2014 by the Department of Education on 18 January 2023.

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## PERFORMANCE REPORT - OVERVIEW

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### Chief Executives Foreword

#### PERFORMANCE OVERVIEW

The purpose of this overview is to provide a short summary of the Education Authority's (EA) structure, purpose, and performance during the year. It also sets out the key risks to the achievement of our objectives, providing sufficient information for users to form a high-level understanding of our organisation and its performance.

#### Chief Executive's Foreword

I am pleased to present the EA Annual Report and Accounts for 2021-22. It has been another challenging year and it is clear that the pandemic, a once in a life-time global change, has continued to have had a profound impact on education. I therefore want to begin by acknowledging the efforts and dedication of all our staff in schools, Education Other Than At School (EOTAS) settings, youth settings and throughout all EA services who have come together and played a vital role in again delivering critical services, steadfastly putting our children and young people at the heart of everything we do. As we continue to adapt and rebuild, it is important to recognise and celebrate the significant work delivered at a pace and scale unimaginable pre-COVID-19.

It is vital that, in moving forward, we ensure as a system that time is taken for professional reflection to fully capitalise on the many innovations and learning coming out of the last two years so we can rebuild, adopt and implement real, impactful change.

A key part of this will be prioritising and strengthening professional development and leadership support for our staff, with a wide range of professional learning programmes, health and wellbeing initiatives and networking and engagement forums now well established. This will be strengthened by the establishment of the 'EA NI School Leadership Forum' which will provide oversight and a strategic coherence to all of the EA reference groups, engagement networks and the 'Locality Leadership Networks' already in existence, facilitating and strengthening relationships and communication.

Over the last 12 months, EA has continued its journey of improvement. Driving forward the transformation of Northern Ireland's Special Educational Needs and Disability (SEND) services is a central focus of this improvement work and progress has already been made, but there is still much more to be done. If we look back to EA's Audit of Practice on the statutory assessment and statementing process reporting in January 2020, followed by several further reports, significant changes in SEND services are already evident. For example:

- There has been a significant reduction in the backlog of assessment cases which had been open for more than 26 weeks from over a thousand at the end of November 2019 to zero at the end of March 2021. Despite significant increases in referral numbers over the last year, we have been able to largely maintain that compliance and at the end of March 2022 39 cases had been open for more than 26 weeks.
- In preparation for the current school year, a cross directorate project was established within EA to tackle the significant increases in demand for special school and specialist mainstream provision. The project allowed £21m of additional investment to be secured and an additional 61 special school classes and 39 specialist mainstream classes to be provided, along with an additional 60 teachers and 140 classroom assistants. This intensive work ensured that every child or young person with a statement of special educational needs was offered an appropriate placement for September 2021. This work now continues, focusing on meeting additional increased demand for September 2022.

## PERFORMANCE REPORT - OVERVIEW

### Chief Executives Foreword

In sustaining progress, in this critical area, we very much welcome the significant funding recently confirmed by the Department of Education (DE) to progress the SEND Strategic Development Programme. This has been a major step forward in bringing the many, complex strands of this work together in a strategic and holistic way so we can deliver the high-quality services that our children and young people need and deserve.

Looking to long-term provision, we were delighted to launch a consultation in January of this year on our draft 'Special Education Strategic Area Plan for 2022-27'. This is the first regional plan to specifically focus on creating a special education system for the future that can offer all pupils the opportunity to achieve their full potential by having the best educational experiences and pathways to meet their individual needs.

Building upon the valuable work undertaken in the first strategic plan (2017 – 2020 extended to 2021), this will develop a network of sustainable schools that are of the right type, of the right size, located in the right place and with a focus on raising standards.

In the reporting year, EA formally launched the Education Information Solutions (EdIS) Programme, a digital change programme which represents a significant £750m investment that will support the learning experience for children and young people over the next 10 years. EdIS will transform children and young people's learning experience, develop skills for the future, support programmes to improve educational outcomes, support parents, and facilitate professional learning for school staff.

In 2021-22, EA has been engaging with two major reviews – namely the Landscape Review of EA being undertaken by Baker Tilly Mooney Moore who were commissioned by DE; and the wider Independent Review of Education.

The recommendations made in the Landscape Review present a clear opportunity for the EA, together with DE and the wider system, to collectively refocus and enhance how we support and deliver the best outcomes for our children and young people, and better meet the needs of our schools, parents/carers and wider stakeholders.

Over recent months, we have been constructively engaging with DE to develop a high-level action plan to progress a range of recommendations specific to EA, as well as wider system recommendations.

The actions identified in the plan will play a key role in ensuring that, in collaboration with DE, schools and wider sectoral partners, we can collectively continue our improvement journey, to make a difference for the children and young people we serve.

As outlined in the report, one of the biggest challenges continues to be the financial position. I would commend the efforts right across the EA and wider system in ensuring a financial breakeven position for the 2021-22 financial year. While EA and schools have made significant effort to control costs and deliver savings in year, this has been achieved largely as a result of monitoring rounds and other in-year allocations of £187.75m to address SEND demand pressures and COVID-19 costs. Moving forward into 2022-23 this is not sustainable, and we will again see school budgets, that have been alleviated to a degree because of temporary COVID-19 funding, under significant pressure. We will continue to make the case that long-term investment needs to be made in education and in schools in a strategic and sustainable way.

As we emerge from the pandemic, we recognise more than ever that we need to continue to invest in our teams and staff at all levels. In EA, to facilitate this, we have started planning for a strategic workforce conversation which will take place in 2022-23 to capture the voice of all of our employees, both at school, support and corporate level to inform the development of an EA People Plan.

As we continue to make changes and improvements our ultimate focus will remain on the children and young people whose lives we impact every day. Improving their outcomes is our core objective and runs through the heart of everything we do.

## PERFORMANCE REPORT - OVERVIEW

### Chief Executives Foreword

I look forward to the next 12 months and beyond with positivity, enthusiasm, and optimism. We will continue to face challenges head on. I have every confidence that the staff of EA will deliver for generations of children and young people to come, as well as for the wider communities of Northern Ireland.



**Sara Long**

**Chief Executive**



### Chairperson's Reflection

#### Chairperson's Reflection

I am pleased to present the EA Annual Report and Accounts for 2021 - 22. Reflecting on the past 12 months, I am struck by the exceptional leadership and commitment of staff in schools, youth settings, and throughout EA and partner organisations who seamlessly transitioned to remote and blended learning; managed a number of school restarts; navigated through evolving public health advice and policies, managed high volumes of COVID-19 cases in schools against a backdrop of significant staffing shortages; and ensured that all young people received the appropriate grade at GCSE and A-Level.

As school systems begin to re-imagine education beyond COVID-19 and, as new policies to support recovery are developed, it is timely that the EA has increased the pace of planning for the further development and consultation on the School Improvement Strategy, which sets out our blueprint for driving school and system improvement.

Throughout the last year, EA has continued to promote collaborative working with our sectoral partners on a range of important projects and issues, including the publication of Northern Ireland's 'Strategic Area Plan 2022 – 2027' and 'Special Education Strategic Area Plan 2022-27'. To meet the ambitious goals set out in each plan, it is vital that managing authorities and sectoral partners continue to work collaboratively together to find real solutions and ensure consistent provision and access to high quality education for children and young people.

EA has also joined with sectoral partners to shine a collective light on both the challenges and opportunities facing the education system; to advocate for further, much-needed investment in education and in schools; and to ensure that education remains firmly on the political and wider Government agenda. I therefore welcome the Independent Review of our education system, which is essential to delivering a world class, innovative and inclusive education that our children and young people deserve. The EA Board has been and will continue to engage constructively with the panel as this important work progresses.

Despite the many challenges that lie ahead, EA's goal remains clear and significant progress is already being made. I look forward to continuing to drive further transformation and improvement of services and, alongside education colleagues and sectoral partners, building a brighter future for our children and young people.



**Barry Mulholland**

**Chairperson**

### About the Education Authority

#### About the Education Authority

##### Our Role

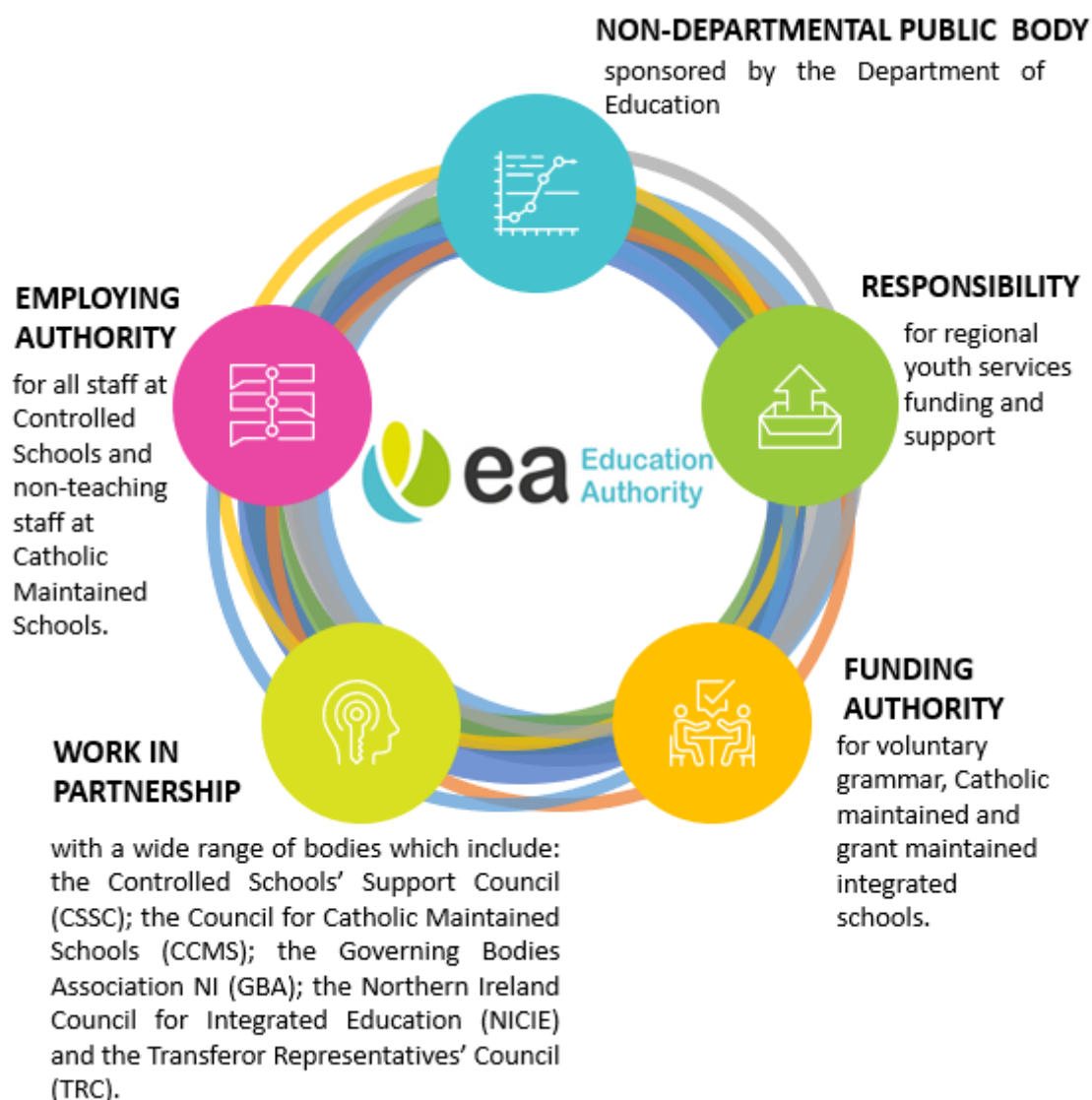
The EA is a regional body with responsibility for the provision and delivery of education and youth services. It was established under the Education Act (Northern Ireland) 2014 and became operational on 1 April 2015. EA is a non-departmental public body sponsored by the DE. It is responsible to DE for ensuring that efficient and effective primary and secondary education services are available to meet the needs of children and young people, and for ensuring the provision of efficient and effective youth services. EA is also legally delegated to administer student finance on behalf of the Department for the Economy (DfE). EA is also the employing authority for all staff at Controlled schools and non-teaching staff at Catholic Maintained schools. The 2014 Education Act created additional duties for EA to encourage, facilitate and promote shared education and the community use of premises. EA has subsequently become the funding authority for voluntary grammar and grant-maintained integrated schools. Responsibility for the funding and support of regional youth services has also transferred to EA, from the Youth Council for Northern Ireland.

We help with all aspects of a child's journey through education from admission to pre-school, getting transport to school, changing schools, to moving through primary and post-primary. We are also here to help with newcomer issues, special educational needs and provide support whenever you or your child needs it.



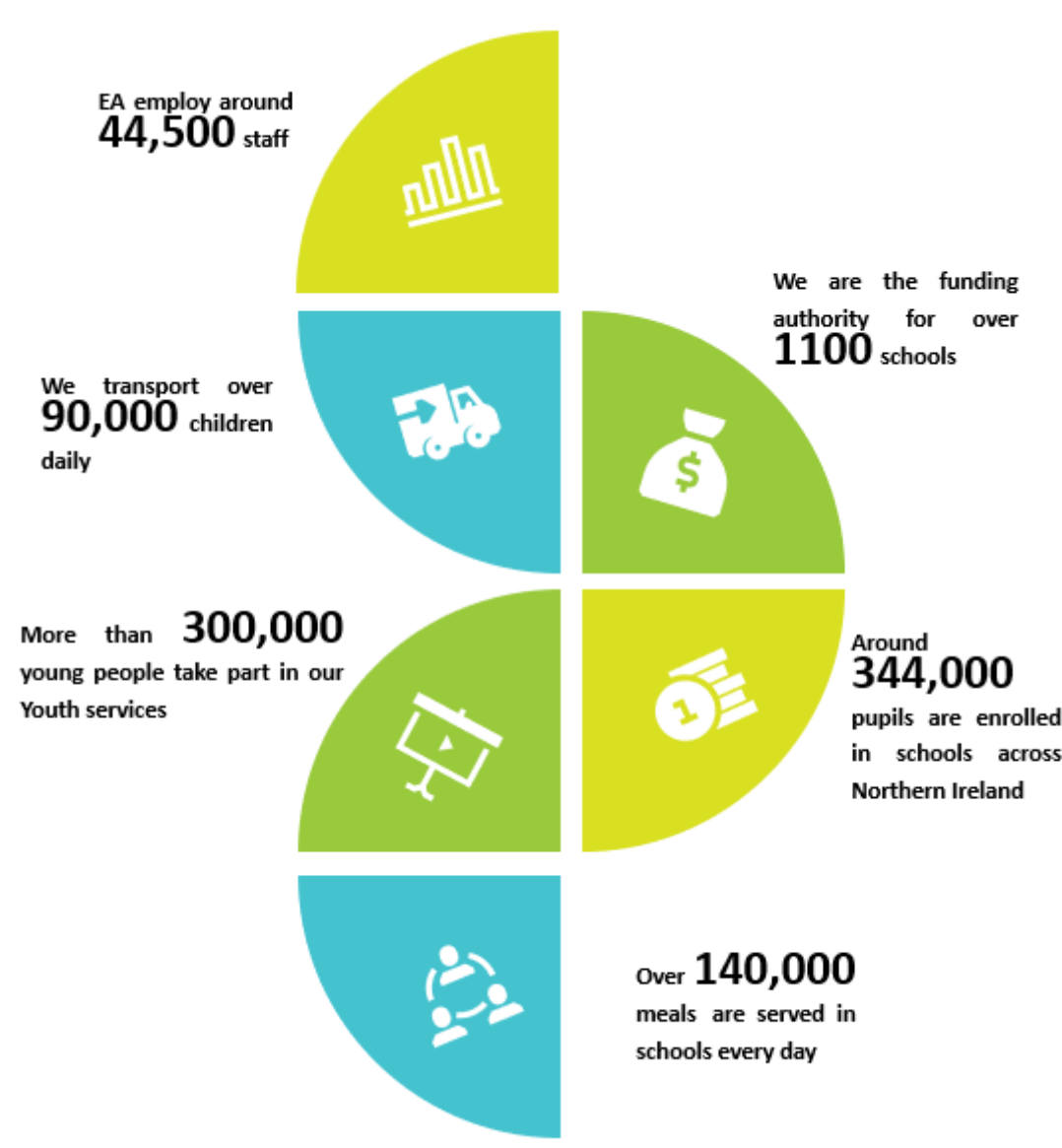
## PERFORMANCE REPORT - OVERVIEW

### About the Education Authority



## PERFORMANCE REPORT - OVERVIEW

### About the Education Authority



## OUR VISION

### What we want to do

To inspire, support and challenge all our Children and Young People to be the best that they can be

## OUR MISSION

### Why we exist

To provide a high quality education for every child

## OUR VALUES

**Our Plans will be built on clear Values which will guide the way we work, how we develop as an organisation and our decision making through the years ahead**

A culture of **OPENNESS** | **RESPECT** for all | **REFLECTION** on our practices | **RESPONSIBILITY** for our actions  
**EXCELLENCE** in all we do | A commitment to **EQUALITY**

## PERFORMANCE REPORT - OVERVIEW

### About the Education Authority

### Our Strategic Priorities

EA's Strategic Plan 2017-2027 sets out how we carry out our core business, achieve our priorities and contribute to key partnerships in accordance with Northern Ireland's Programme for Government. EA delivers this long-term plan in support of DE and in collaboration with our schools and through a highly engaged and talented workforce of 40,000 teaching and support staff.

Our efforts focus on helping our children and young people to have the maximum opportunity to LEARN and to develop into our citizens of tomorrow. The Strategic Priorities summarise "what" we will do to deliver our Vision and determine our business plan objectives each year.

LEARNING NEEDS OF CHILDREN AND YOUNG PEOPLE	EXCELLENCE	ALL OUR PEOPLE	RESOURCES	NURTURING LEADERSHIP
<ol style="list-style-type: none"><li>1. A child-centred approach to all our activities</li><li>2. Improved educational attainment</li><li>3. Accessible and equitable high quality learning</li><li>4. Increased community use of schools</li><li>5. Young people develop aspirations for the future</li><li>6. A 'Rights and Responsibilities-based culture' for Children and Young People</li><li>7. A learning environment that improves the outcomes for children and young people</li></ol>	<ol style="list-style-type: none"><li>1. High quality, consistent and accessible services across Northern Ireland</li><li>2. Strong partnerships and collaboration in service delivery</li><li>3. Technology used to support efficient and effective services</li><li>4. Meet the expectations of Parents, Principals and Partners</li><li>5. Increased sharing of resources and best practice</li></ol>	<ol style="list-style-type: none"><li>1. A workforce that is highly capable engaged and empowered</li><li>2. An organisation where people want to work</li><li>3. Develop people who work across boundaries as part of multi-disciplinary teams</li></ol>	<ol style="list-style-type: none"><li>1. Resources used in a sustainable way</li><li>2. Effective use of estate to promote community access</li><li>3. Effective and efficient use of resources</li><li>4. An environment that works for all</li><li>5. Available funding maximised</li></ol>	<ol style="list-style-type: none"><li>1. Good Governance</li><li>2. Highly capable leaders and managers who develop engaged and performing teams</li><li>3. Appropriate accountability and reporting systems</li><li>4. Effective systems of external and internal communications</li><li>5. Working in Partnerships</li></ol>

In alignment with these long-term strategic priorities, in 2021-22 EA set 5 focused strategic priorities within its annual Corporate Business Plan.

DELIVERING TO ALL CHILDREN AND YOUNG PEOPLE BY PROVIDING:		
1. Access to flexible, well-resourced, and high-quality learning for all our CYP	2. Support and protection for our CYP including their emotional health and well-being, particularly for the vulnerable and those most in need	3. Support for the education of our CYP through meeting their physical needs and facilitating their attendance at suitable and sustainable educational settings
AND IMPROVING OUR ORGANISATION TO DELIVER EXCELLENCE		
4. Deliver sustainable improved service delivery to our CYP through efficient management of resources, improved systems, use of quality data and more accountability and governance		5. Develop all our people and partnerships to bring a confident and skilled workforce who grow successful relationships and work with our stakeholders to deliver better services to our CYP
INCLUDING EDUCATION THROUGH COVID-19		

Further information is set out in the Performance Analysis in relation to [Corporate Business Planning](#).

#### Key Issues and Risks

The Corporate Risk Register reflects how the Chief Executive, supported by Directors, strategically managed risks associated with:

- achieving continuity of learning for children and young people;
- comprehensively transforming SEND services to children and young people across Northern Ireland;
- effectively manage safeguarding and child protection issues;
- delivering a balanced resourced budget;
- establishment of a corporate governance framework;
- deliver a network of educationally, fit for purpose and financially sustainable schools;
- delivering strategic projects in appropriate timeframes to ensure continuity of service;
- a highly engaged and high performing system wide workforce;
- managing EA's continuity of services during the COVID-19 emergency;
- ensure continuity of provision of ICT services;
- meets its statutory obligation to make arrangements for the provision of EOTAS;
- delivery of the EdIS Programme; and
- manage the increase in demand for placements of SEN children schools for September 2022.

The Corporate Risk Register, which was aligned to DE's Corporate Risk Register, was regularly updated during the period under review and was presented to the Governance, Risk Assurance Committee (GRAC) at each quarterly meeting and shared with DE at each Governance and Accountability Review (GAR) meeting. An independent assessment of the Corporate Risk Register is undertaken by the Head of Internal Audit and presented to GRAC.

DE has reviewed the EA Corporate Risk Register and made some recommendations which have been implemented. The EA Corporate Risk Register fully complies with DE's format and practice, and key risks to the achievement of business objectives have been identified. Risks and management actions to mitigate risks are a standing item on the agenda for the GRAC quarterly meetings. Some EA key risks remain high and are kept under close review.

The Corporate Risk Register is a live document that is continuously monitored and proactively actioned through mitigation. Importantly, it is updated as and when required. High level risk movement for the period that is worth noting, the de-escalation of SEN placements for September 2021 and the escalation of the EOTAS provision risk. In terms of trends, the completion of the Corporate Governance Framework and the reduced impact of COVID-19 will see these risks deescalate to be managed at Directorate level. The restrictions on EA's budget, impacts of industrial action and workforce shortage will see these risks featuring as the most significant risks moving forward. The war in Ukraine and its impact in terms of evacuee support and pupil placement, supply chain and raising costs is being closely monitored.

## PERFORMANCE REPORT - ANALYSIS

### Corporate Business Planning

#### PERFORMANCE ANALYSIS

The Performance Analysis provides further detail on EA's performance in 2021-22 in relation to its strategic alignment, business planning, risk management, service activity, equality, sustainability and long-term trend analysis.

#### Corporate Business Planning

EA's Corporate Business Plan Report 2021-22 provides an update on EA's performance against its Corporate Business Plan 2021-22 objectives at year end 2021-22.

Our five strategic priorities for 2021-22, in keeping Children and Young People (CYP) central to all that we do, are outlined on page 9.

## PERFORMANCE REPORT - ANALYSIS

### Corporate Business Planning

EA's five strategic priorities are aligned with DE's Strategic Priorities 2021-22, NI Executive's Children & Young People Strategy 2020-2030, and the draft outcomes of the Programme for Government.



	EA Corporate Priorities 2021-2022				
	1. Access to flexible, well-resourced, and high-quality learning for all our CYP	2. Support and protection for our CYP including their emotional health and well-being, particularly for the vulnerable and those most in need	3. Support for the education of our CYP through meeting their physical needs and facilitating their attendance at suitable and sustainable educational settings	4. Deliver sustainable improved service delivery to our CYP through efficient management of resources, improved systems, use of quality data and more accountability and governance	5. Develop all our people and partnerships to bring a confident and skilled workforce who grow successful relationships and work with our stakeholders to deliver better services to our CYP
<b>DE Strategic Priorities 2021-22</b>					
<b>1. Make learning accessible to all</b> We give all children and young people access to pre-school, school and youth education provision	✓	✓	✓	✓	✓
<b>2. Improve the quality of learning for our children &amp; young people</b> We ensure that education provision is of a high quality and supports learning and progression	✓	✓	✓		✓
<b>3. Look after our children &amp; young people</b> We support and promote positive physical and emotional health and wellbeing and support high-quality affordable childcare		✓	✓		
<b>4. Support those who need more help with learning</b> Working with health & education partners, we deliver high quality services for children & young people, including those with Special Educational Needs	✓	✓	✓	✓	
<b>5. Improve the learning environment</b> We promote equality of opportunity, respect for others, good relations and inclusivity and we provide modern, sustainable educational settings which are fit-for-purpose and facilitate shared learning			✓	✓	✓
<b>6. Tackle Disadvantage and Underachievement</b> We improve developmental and learning outcomes for all children & young people, with a particular focus on those who are underachieving, at risk of underachieving, or disadvantaged	✓	✓	✓		
<b>7. Support and develop our education workforce</b> We develop and deploy teachers, other education professionals and support staff effectively, promoting high standards and leadership and improving health & wellbeing	✓				✓
<b>8. Effectively manage, review, and transform our education system</b> We deliver our corporate governance and finance responsibilities while seeking to improve efficiency, increase sustainability and introduce new ways of learning		✓	✓	✓	

# PERFORMANCE REPORT - ANALYSIS

## Corporate Business Planning



EA Corporate Priorities 2021-2022				
1. Access to flexible, well-resourced, and high-quality learning for all our CYP	2. Support and protection for our CYP including their emotional health and well-being, particularly for the vulnerable and those most in need	3. Support for the education of our CYP through meeting their physical needs and facilitating their attendance at suitable and sustainable educational settings	4. Deliver sustainable improved service delivery to our CYP through efficient management of resources, improved systems, use of quality data and more accountability and governance	5. Develop all our people and partnerships to bring a confident and skilled workforce who grow successful relationships and work with our stakeholders to deliver better services to our CYP

CYP Strategy 2020-2030					
1. Children & Young People are physically and mentally healthy	✓	✓	✓		
2. Children & Young People enjoy play and leisure	✓	✓	✓		
3. Children & Young People learn and achieve	✓	✓	✓	✓	✓
4. Children & Young People live in safety and stability		✓	✓		
5. Children & Young People experience economic and environmental well-being	✓	✓	✓	✓	
6. Children & Young People make a positive contribution to society	✓	✓	✓		
7. Children & Young People live in a society which respects their rights	✓	✓		✓	✓
8. Children & Young People live in a society in which equality of opportunity and good relations are promoted	✓	✓			✓

# PERFORMANCE REPORT - ANALYSIS

## Corporate Business Planning



EA Corporate Priorities 2021-2022				
1. Access to flexible, well-resourced, and high-quality learning for all our CYP	2. Support and protection for our CYP including their emotional health and well-being, particularly for the vulnerable and those most in need	3. Support for the education of our CYP through meeting their physical needs and facilitating their attendance at suitable and sustainable educational settings	4. Deliver sustainable improved service delivery to our CYP through efficient management of resources, improved systems, use of quality data and more accountability and governance	5. Develop all our people and partnerships to bring a confident and skilled workforce who grow successful relationships and work with our stakeholders to deliver better services to our CYP

DRAFT PfG Outcomes Framework					
1. Our children and young people have the best start in life	✓	✓	✓	✓	✓
2. We live and work sustainably – protecting the environment			✓	✓	✓
3. We have an equal and inclusive society where everyone is valued and treated with respect	✓	✓	✓		✓
4. We all enjoy long, healthy, active, lives	✓	✓	✓		
5. Everyone can reach their potential	✓	✓		✓	
6. Our economy is globally competitive, regionally balanced and carbon-neutral			✓		
7. Everyone feels safe – we all respect the law and each other		✓	✓		
8. We have a caring society that supports people throughout their lives		✓			✓
9. People want to live, work, and visit here	✓	✓	✓	✓	✓



## PERFORMANCE REPORT - ANALYSIS

### Corporate Business Planning

EA's key themes and one-year strategic priorities 2021-22 were progressed and delivered through the corporate objectives below set out in the EA Corporate Business Plan 2021-22:

DELIVERING TO ALL CHILDREN AND YOUNG PEOPLE BY PROVIDING:		
1 Access to flexible, well-resourced and high- quality learning for all our CYP	2 Support and protection for our CYP including their emotional health and well-being, particularly for the vulnerable and those most in need	3 To support the education of our CYP through meeting their physical needs and facilitating their attendance at suitable and sustainable educational settings
1.1 Plan and host an innovation lab to capture stakeholder voice on key lessons learned from the COVID-19 disruption and how they might inform improved practice and service delivery	2.1 EWS Transformation Project	3.1 SEN Area Planning Framework as part of the SEND SDP
1.2 Implementation of the School Improvement Strategy for NI	2.2 Compliance with Child Protection and Safeguarding requirements	3.2 Area Planning – short term Placement as part of the SEND SDP
1.3 Statutory Assessment Improvement Project as part of the SEND SDP	2.3 Review of suspensions & expulsions including informal exclusions as part of the SEND SDP	3.3 Progress the development of the next Strategic Area Plan
1.4 Implementation of the SEND Act Plan as part of the SEND SDP	2.4 A programme of wellbeing support to schools and young people within the DE EHWP Framework (Doing Well, Being Well)	3.4 Time-critical works to facilitate placement of SEN children for Sept 2021 as part of the Area Planning short term Placements
1.5 Educational Psychology Service Model Review as part of the SEND SDP	2.5 Develop a plan to deliver high quality EOTAS provision to vulnerable young people	3.5 Harmonisation of catering operational services as part of EA's Recovery Roadmap 2021-22
1.6 Early Years Framework as part of the SEND SDP	2.6 Delivery of the Youth Service Regional Youth Development Plan	3.6 Digitise the Free School Meals and Uniform Grants process as part of the Digital Transformation Programme and EA's 2021-22 Recovery Roadmap
1.7 Integrated Model for CYPS Pupil Support Services as part of the SEND SDP	2.7 The voice of Children & Young People within all decision making and provision of the EA	3.7 Digitise key transport functions as part of the Digital Transformation Programme and EA's 2021-22 Recovery Roadmap
1.8 A range of actions to support DE in delivering its statutory duties to encourage and facilitate Irish Medium and Integrated education	2.8 A whole school nurture programme available to all settings	3.8 Implementation of full end to end process for Admissions 2021 as part of the Digital Transformation Programme
		3.9 Continued supply of goods and services with minimal disruption as a result of EU Exit and end of transition grace period

## PERFORMANCE REPORT - ANALYSIS

### Corporate Business Planning

AND IMPROVING OUR ORGANISATION TO DELIVER EXCELLENCE		
4 Deliver sustainable improved service delivery to our CYP through efficient management of resources, improved systems, use of quality data and more robust accountability and governance	5 Develop all our people and partnerships to bring a confident and skilled workforce who grow successful relationships and work with our stakeholders to deliver better services to our CYP	
4.1 2021-22 Roadmap of EA's Financial Recovery and Transformation Strategy	5.1 Development of Shared Education Mainstreaming strategy	
4.2 Implement a budget strategy as part of the 2021-22 Roadmap of EA's Financial Recovery and Transformation Strategy	5.2 Implement the EA Communications Strategy	
4.3 Progress the ETS Programme – Digital Learning	5.3 A 2022 – 2027 Equality Scheme to the Equality Commission for Northern Ireland	
4.4 Digital Corporate Transformation Programme as part of the 2021-22 Roadmap of EA's Financial Recovery and Transformation Strategy	5.4 Implement a H&W programme in accordance with the H&W Strategy health interventions and prioritising mental and physical wellbeing	
4.5 Progress the EA One Programme	5.5 Delivery of OD&L Strategy & HR services which prioritises key risks for our Schools and EA Services	
4.6 Progress revised governance structures around capital spend as part of the Financial Recovery and Transformation Strategy	5.6 Progress the EA People Plan as part of the EA Recovery Roadmap 2021-22	
4.7 Progress the SEND Strategic Development Programme (SDP)	5.7 Review of the Classroom Assistance Employment Model as part of the SEND SDP	
4.8 Progress the EA Data strategy as part of the 2021-22 Roadmap of EA's Financial Recovery and Transformation Strategy	5.8 Contribute to the development of a new Partnership Agreement between DE and EA as one of DE's Arm's Length Bodies	
4.9 Progress the Performance Improvement Framework as part of the 2021-22 Roadmap of EA's Financial Recovery and Transformation Strategy		
4.10 Develop a corporate governance framework which is reflective of a regional service delivery organisation		
4.11 Improved School Governance in Controlled Schools		
4.12 Education After COVID-19 – Return to Normality		
4.13 Support the Quinquennial Review		
4.14 A Comprehensive Environmental Strategy for Energy, Waste, Water and Biodiversity		
INCLUDING EDUCATION THROUGH COVID-19		
Have the appropriate governance and reporting mechanisms in place to enable response to the emergent needs of all our stakeholders: schools, parents, children and young people	Providing support to schools, educational settings and youth organisations to enable them to remain open and as operational as possible	Delivery of Services of VCYP as determined by DE VCYP Framework

## PERFORMANCE REPORT - ANALYSIS

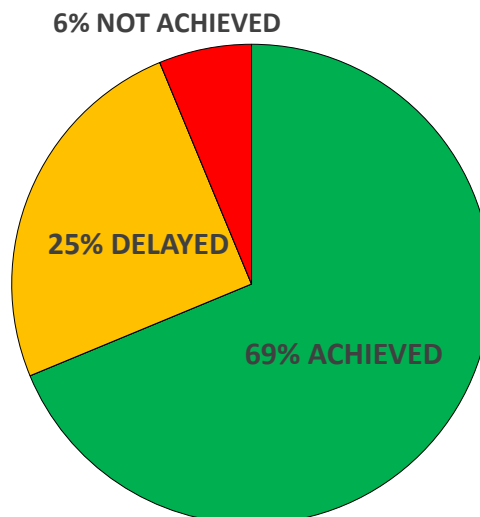
### Corporate Business Planning

At the end of 2021-22, the performance against business plan objectives in that year was reported on, as well as in comparison to performance in previous annual business plans and the extent to which EA is fulfilling its short-term 2021-22 strategic priorities and long-term 2017-2027 strategic priorities.

In the final quarterly report, performance of the annual business plan objectives is reported using the following performance status descriptors to describe performance against the objective.

Performance Status Descriptor	Circumstances for use
Achieved	When the action has been completed in full within the business year.
Substantially achieved	When a substantial part of the action has been delivered within the business year.
Likely to be achieved but with some delay	When the action has not been fully achieved by the end of the business year, but some progress has been made and it is being carried forward to be completed in the next business year.
Not achieved	When the action has not been achieved by the target date and is not being revised or carried forward to the next business year. or When no progress was made on the action during the business year, but it is being carried forward to the next business year.

**% Corporate Objectives by Descriptor Status  
at End Q4 2021/22**



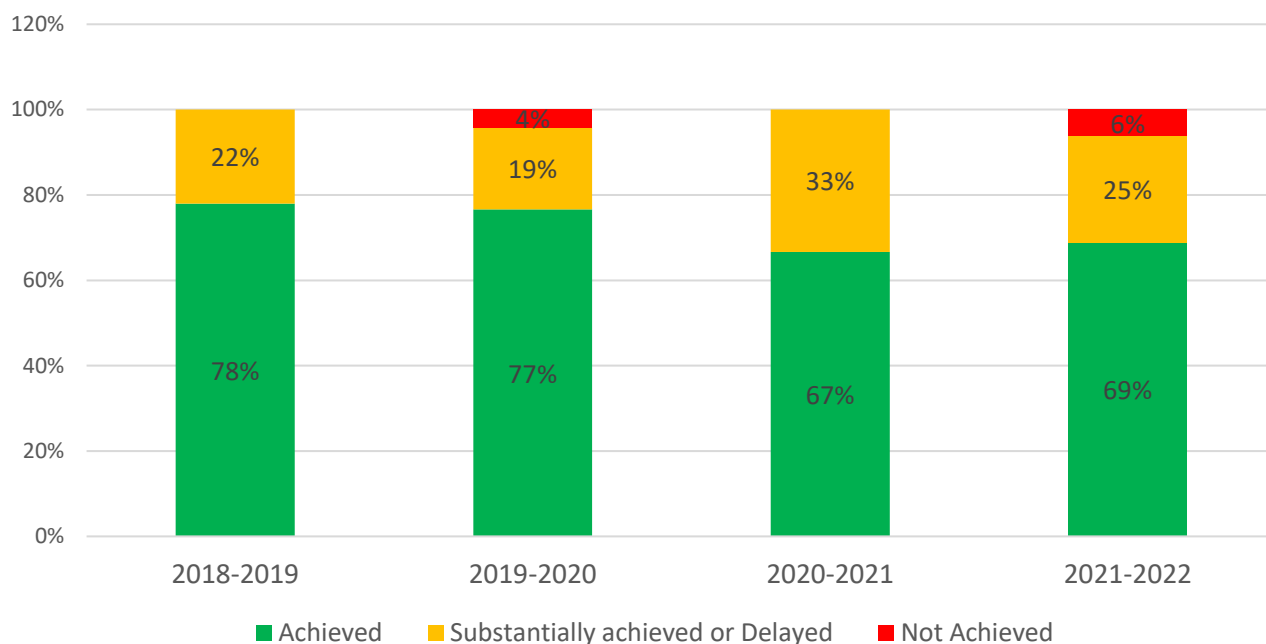
EA has achieved 69% of its corporate business plan objectives for 2021-22 and under-performed in 31% of its objectives with 25% delayed and 6% not achieved.

## PERFORMANCE REPORT - ANALYSIS

### Corporate Business Planning

For context on this year's performance, the stacked bar chart provides a comparison of this year's business plan performance against previous years.

**Comparison of Performance against Corporate Objectives  
by Business Plan Year**



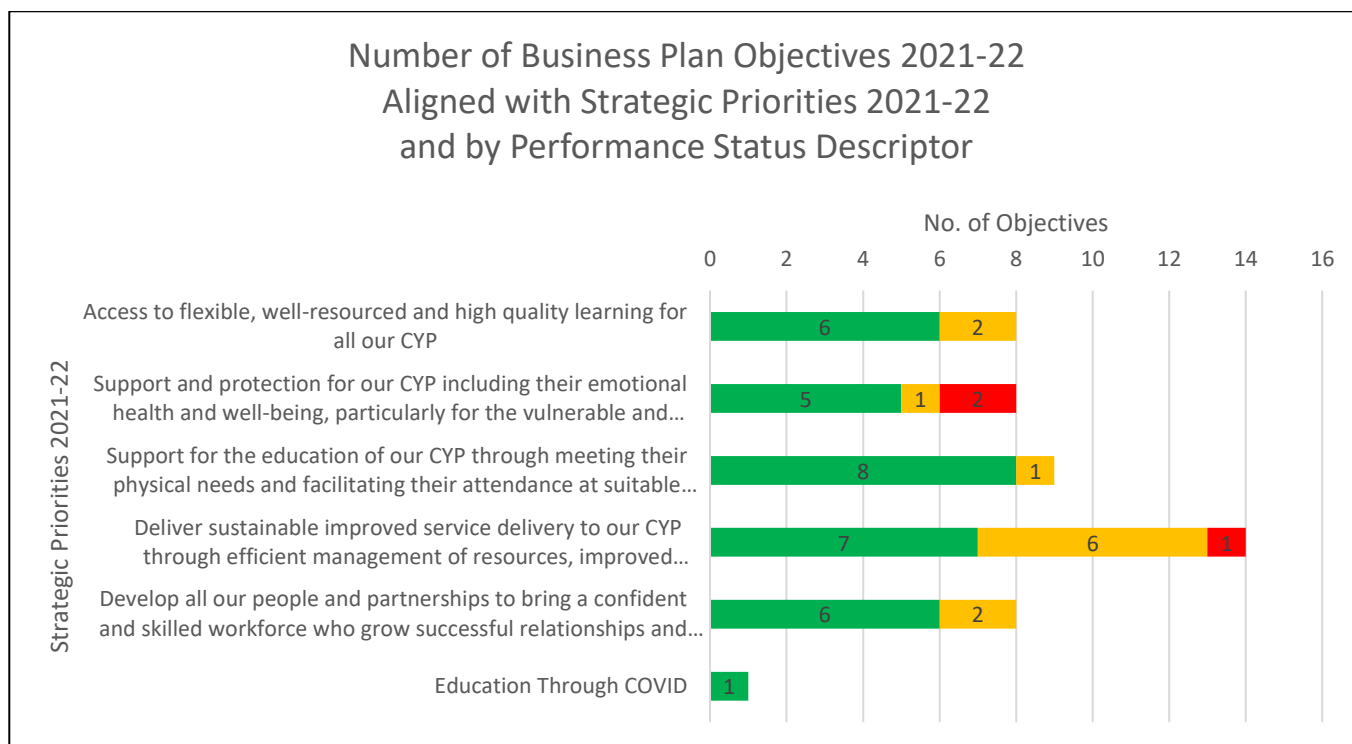
From 2019-20 to 2020-21 there was a 10% decrease in achieved objectives. The end year report for 2020-21 explained that the COVID-19 pandemic had impacted on EA's ability to deliver progress on its major strategic objectives which may account for this decrease.

At end 2021-22 there is a 2% increase in achieved objectives compared to end 2020-21 and therefore a 2% decrease in under-performing objectives. Whilst delayed objectives have decreased 8%, there is a 6% increase in objectives that were not achieved. Performance has not recovered to pre-COVID-19 levels.

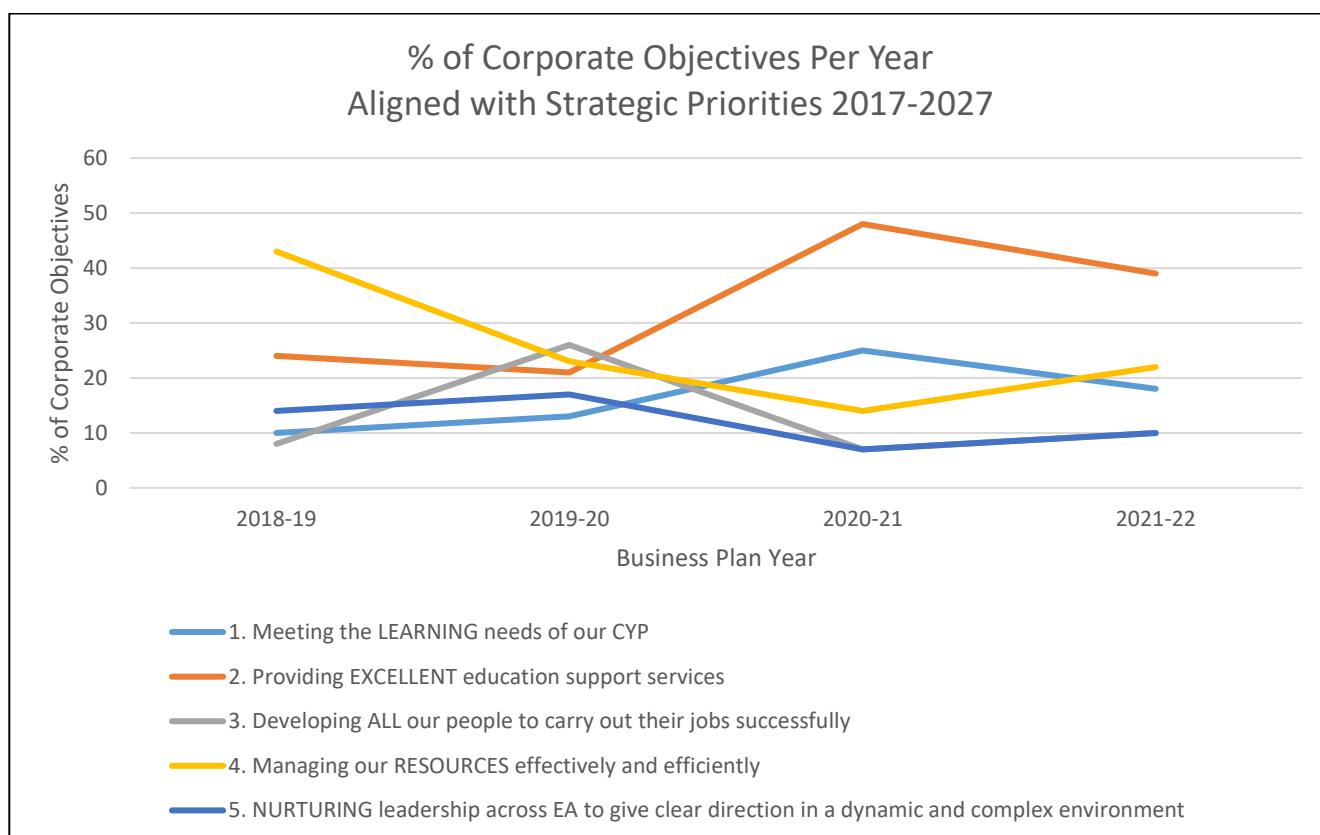
The stacked bar chart below sets out the number of business plan objectives in 2021-22 aligned with the short-term strategic priorities of 2021-22 and the number of objectives by performance status descriptor.

## PERFORMANCE REPORT - ANALYSIS

### Corporate Business Planning



The line graph below sets out the % of corporate objectives each year aligned with the long-term ten-year strategic priorities 2017-27.



During 2021-22 both the Landscape Review of the EA and the Independent Review of Education were announced. The establishment and delivery of an Independent Review of Education is a key commitment in the New Decade New Approach (NDNA) document, agreed by the main political parties in Northern Ireland in January 2020. NDNA stated that an independent and external review would be established “with a focus on securing greater efficiency in delivery costs, raising standards, access to

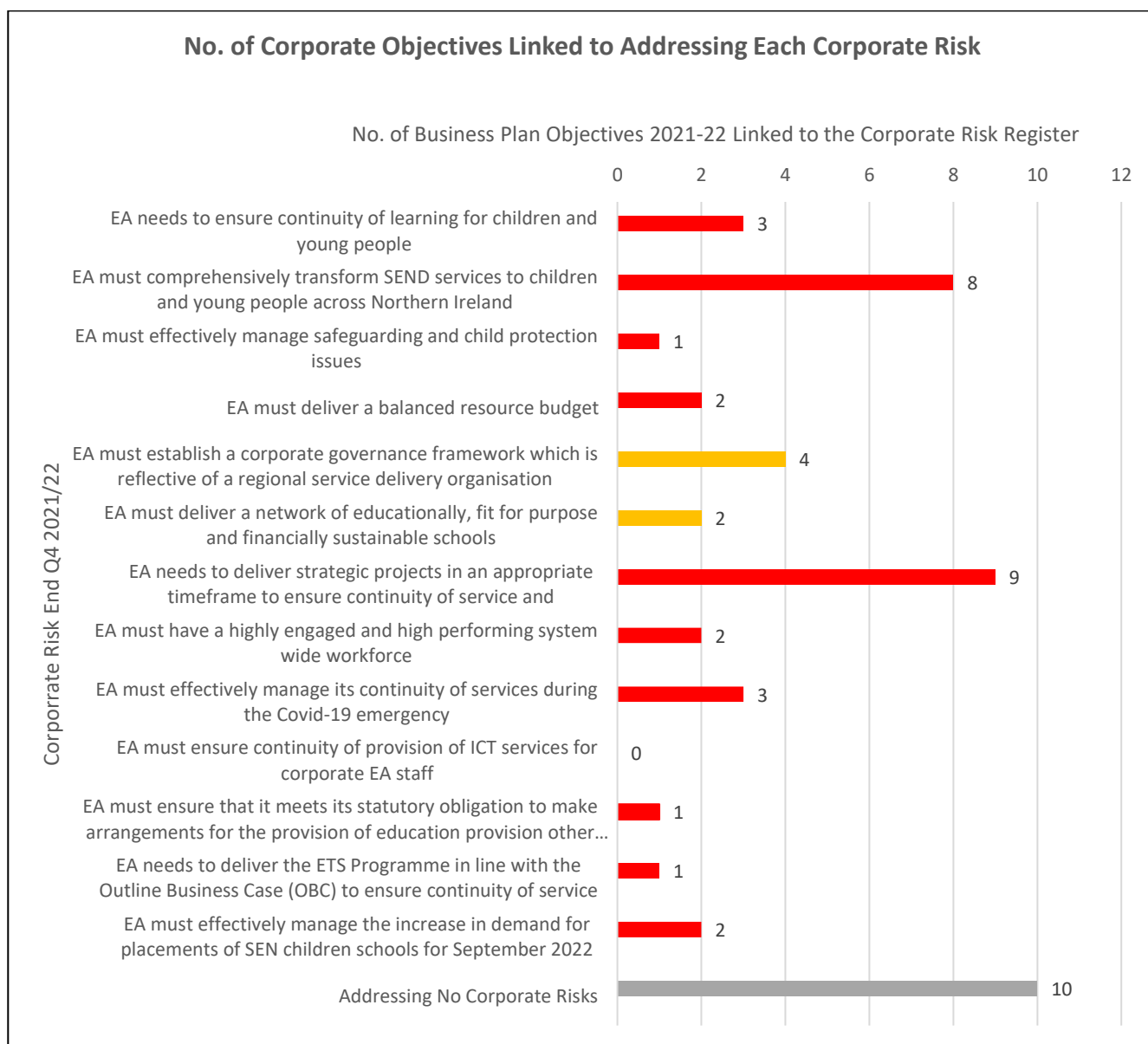
## PERFORMANCE REPORT - ANALYSIS

### Corporate Business Planning

the curriculum for all pupils, and the prospects of moving towards a single education system.” EA is now fully engaged in developing an action plan in response to the report on the DE Landscape Review from Baker Tilly Mooney Moore. EA as a learning organisation, has embraced this review and looks forward to opportunities for organisational learning and improvement. Further detail on these reviews is included in the Governance Statement below.

### Linking Business Planning and Risk Management

Quarterly reporting on the Corporate Business Plan 2021-22 continued to monitor the business plan objectives in terms of addressing corporate risk to strengthen the alignment between business planning and risk management. Each objective was reviewed quarterly as to its alignment with the corporate risk register. The Corporate Risk Register at end Q4 contained 13 corporate risks outlined in the performance overview above. The bar chart below sets out each corporate risk and the number of corporate business plan objectives aligned to each risk at the end of Q4 2021-22. The colour of each bar on the chart indicates the inherent risk RAG rating of that risk. This information is important in relation to prioritisation of objectives in the business plan and prioritisation of resource, including spend and workforce, to address corporate risk.



#### SERVICE ACTIVITY



#### COVID-19 Response

The COVID-19 pandemic has required EA to implement a number of response strategies which are exceptions to, and additional to our normal business as usual structures. Further detail on these response strategies throughout 2021-22 is provided in the Governance Statement below.

All services and teams across EA worked collaboratively to mitigate, as far as possible, impacts on schools, children and young people and staff within the Budgetary Control & Reporting finance teams secured approximately £120m additional funding in 2021-22 to facilitate effective support to the sector and worked with schools to ensure they had access to the resources that were required to provide safe learning environments for their teachers, staff and students.

In dealing with the pandemic, and particularly in the initial stages where schools, children and young people and their families were plunged into uncertainty as to how continuity of education could be maintained, EA strived to keep lines of communication in place in order to listen to the needs of our children and young people and schools and to provide support where possible. A helpline to support schools with Confirmed Cases was activated in August 2020 and has continued throughout the 2021-2022 year. This support service is provided by the Education Directorate staff on a rota basis and provides advice and support to schools and handled incoming calls in a time of uncertainty and ambiguity around COVID-19. A Cross Organisational Link Officers' (COLO) Model was established to ensure that school leaders and teachers benefitted from comprehensive, layered pastoral support in making provision for continuity of learning and responding to rapidly changing Departmental Guidance during COVID-19. This group is comprised of officers from EA, Education and Training Inspectorate (ETI), Council for Catholic Maintained Schools (CCMS), Controlled Schools Support Council (CSSC), Governing Bodies Association (GBA), Northern Ireland Council for Integrated Education (NICIE) and Comhairle na Gaelscolaíochta (CnaG). This was the first time the wider support bodies had been included in a cross-organisational programme of support work of this magnitude, working as a single collective pastoral and academic support mechanism. This work fed into the cross organisational continuity of learning work-streams which strengthened the effectiveness and impact of the model of support for schools.

EA worked with DE to deliver the 'Lending Digital Devices to Pupils' scheme to support eligible pupils who did not have sufficient access to a device at home.

The scheme ended in June 2021 with a total of 24,854 devices allocated to pupils in the priority year groups 14, 12, 7 and 4 and also to pupils in Year 13, 11, 10, 8, 6, 5 and 3.

A total of 7,166 WiFi Vouchers and 2,342 MiFi units were allocated to eligible pupils to support their learning. EA continues to work with schools to address digital poverty and as a result of funding available through "A Fair Start" we have procured a further 5,370 devices comprising of 1,400 iPads, 1,800 Windows SE Devices and 2,170 Chromebooks in March 2022.

EA worked to ensure schools and EA services remained resourced where possible to mitigate the impact of the pandemic on staff attendance and to ensure continuity of learning for children and young people so far as possible. EA also worked collectively with Trade Union colleagues in a challenging Industrial relations landscape in interests of both our staff and continuity of services.

Throughout the COVID-19 pandemic staff within Accounting & Financial Services continued to deliver services to schools and other stakeholders. The teams continued to optimise service delivery using a combination of office based and on-line approaches and continue to learn new ways of working.

ICT systems and services have enabled EA to function with a hybrid operating model, reducing risk to staff and services, and providing a more resilient model that reduces single points of failure and enhances business continuity.



## PERFORMANCE REPORT - ANALYSIS

### Service Activity

### EA Beyond COVID-19

During 2021-22 EA progressed the EA Beyond COVID-19 project to determine the optimum operating model for the EA. EA explored a range of workforce options to seek to maximise the benefits realised through a hybrid operating model. We also significantly enhanced our contact model, rolled out a new call handling framework and have developed a refreshed Customer Service Charter. This work will continue in 2022-23.

## EDUCATION

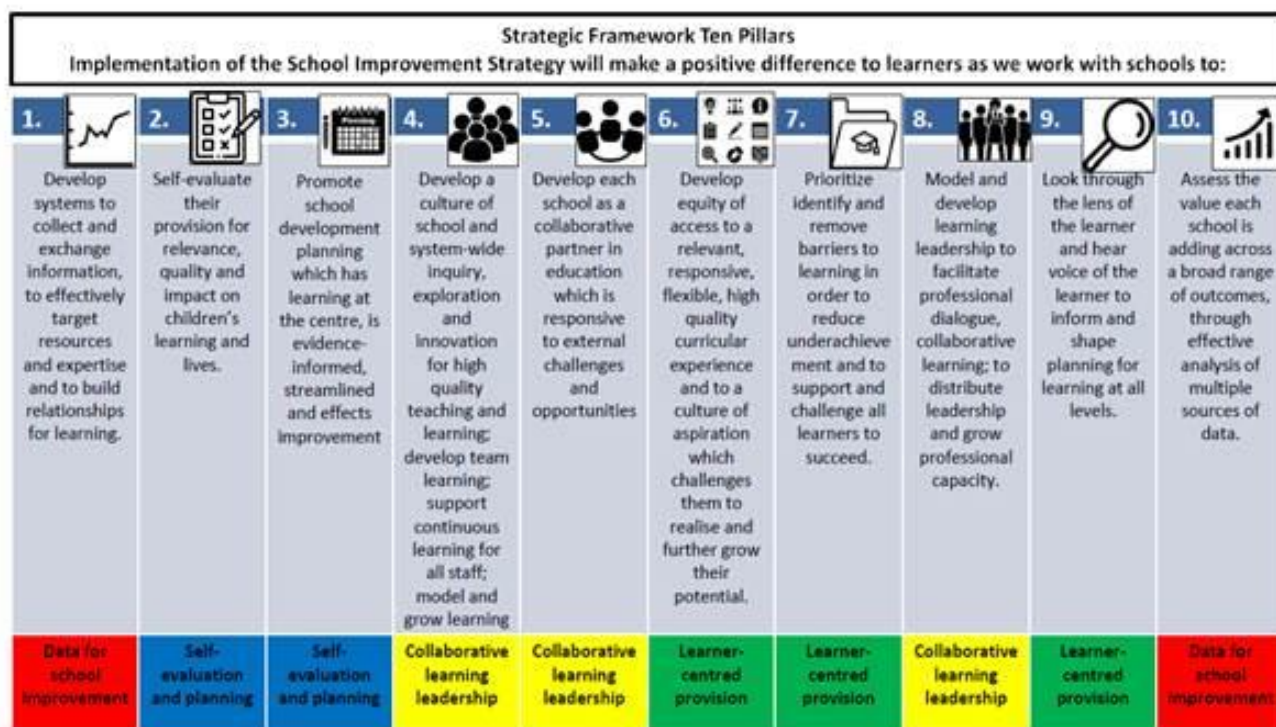
### Educational Performance

In light of the impact of the coronavirus pandemic, the Minister agreed that statutory assessment arrangements would be completely suspended for 2019-20 and 2020-21. Key Stage 1-3 assessment data for 2019-20 and 2020-21 are therefore not available.

In addition, the Minister agreed that the Summary of Annual Examination Results (SAER) process would be suspended for those years as well. The GCSE and A Level figures for 2019-20 and 2020-21 are therefore not available either.

### School Improvement Strategy

In consultation with our partners in education, the School Improvement team have been developing the Education Authority School Improvement Strategy for Northern Ireland. The Strategy is guided by a commitment to making a profound and positive difference in the learning and lives of children and young people, especially those who experience disadvantage, through the development of teaching, learning and leadership to realise these intentions. The Strategy is the first of its kind and is the EA's blueprint for driving and enabling school and system improvement for now and for the future.



The Strategy is providing a framework to drive the implementation of *DE Learning Leaders Strategy for Teacher Professional Learning* and support the realisation of the recommendations and actions identified in *A Fair Start*, the report developed by the Expert Panel who looked at underachievement in



## PERFORMANCE REPORT - ANALYSIS

### Service Activity

Northern Ireland. The synthesis between Strategy and Policy is clearly evidenced through two system wide change programmes the School Improvement Team has implemented during 2021-22 including:

- 1) **Pathways into Partnership** - the development of formalised collaborative partnerships across primary and nursery schools

Pathways into Partnership is a system-wide programme for formalised, collaborative learning partnerships across primary and nursery schools has been designed and launched. The programme capitalises on already existing relationships and provides opportunity for the establishment of new partnerships.

Partnerships have been provided with a comprehensive support structure:

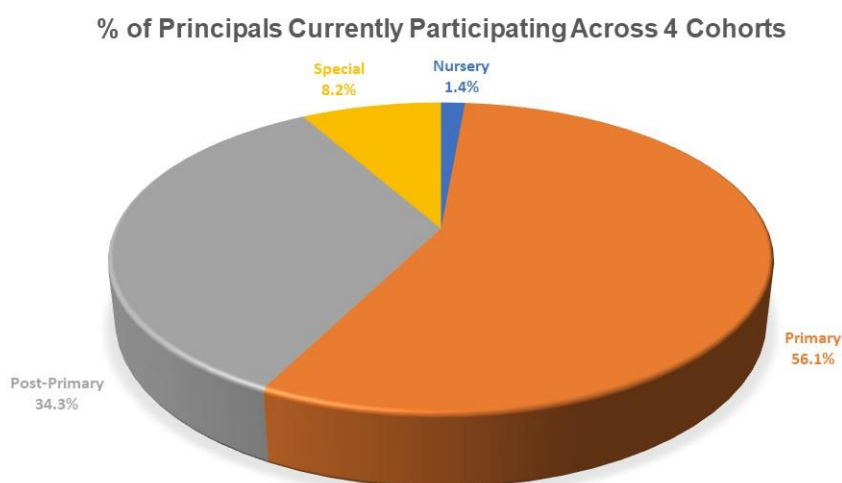
- Formal online launch;
- Detailed written guidance on building a partnership, supplemented by an online resource;
- Professional development facilitated by the Association of Education Advisers;
- An EA SDS Officer assigned to each partnership; and
- Seed funding of £1,500 per school.

Over 350 schools have committed to the programme, with a waiting list for the next academic year.

- 2) **Association of Education Advisers' (AoEA) Accreditation and Development Programme for Principals**

The Learning and Development Programme for principals involves Accreditation as an Associate, lasting for three years; development programme of ten Master Classes and EduKITs, which are 'keeping in touch' opportunities provided for educational professionals, offered online on alternative Thursday evenings for information and knowledge exchange at UK and global level.

Currently, there are 73 Principals who are participating across 4 cohorts.



## PERFORMANCE REPORT - ANALYSIS

### Service Activity

#### 3) Coaching and Resilience Programme

EA in consultation with DE and in partnership with Inspire Wellbeing designed and offered a comprehensive *Coaching and Resilience Development Programme* to all schools comprising of two core elements:

- a coaching service for principals; and
- support for school staff.

##### a. Coaching Service for Principals

During the 2021-22 academic year 131 principals availed of the coaching service.

Demand for the *Coaching and Resilience Development Programme* remains very high. In response to an expression of interest 214 principals will engage in the coaching service in the 2022-23 academic year.

##### b. Support for School Staff

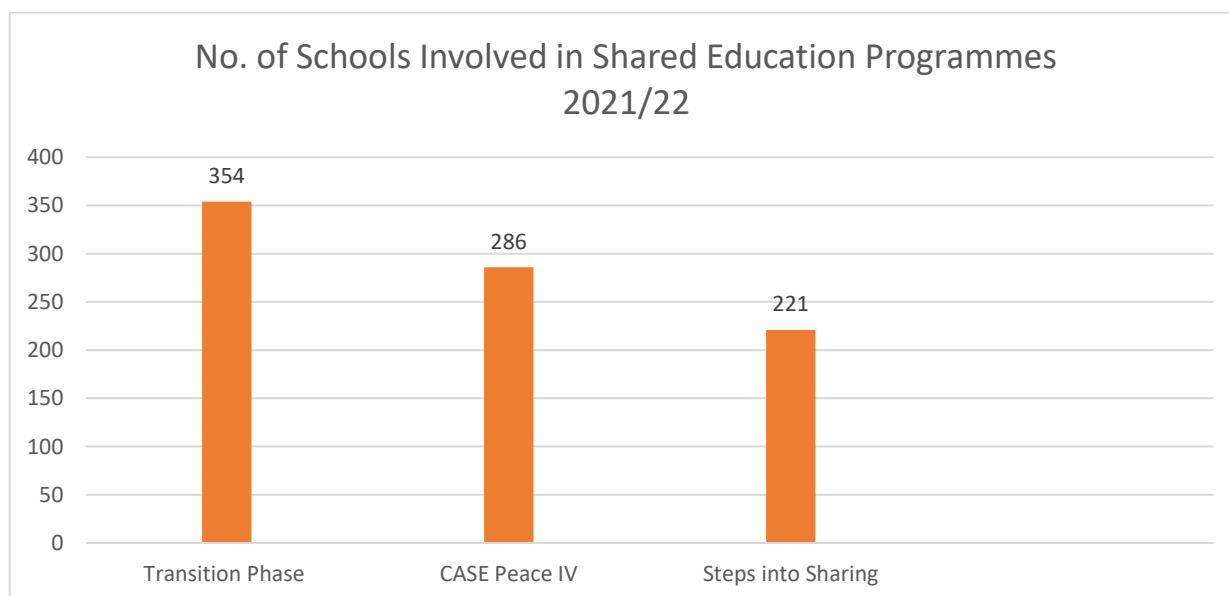
Since the launch in May 2021, 101 schools have participated in *The Circle of Resilience* workshop.

School leaders were provided with an evidence base to inform the school priorities in terms of health and wellbeing which will become part of the school's strategic plan moving forward.

The Education Directorate are working alongside colleagues from Children and Young People's Services to co-design a programme of support that builds on the learning from existing programmes, namely *The Circle of Resilience* and the *EPS Staff Wellbeing Project*. Schools will be invited to participate in the 2022-23 academic year.

### Shared Education

In 2021-22 861 schools across Northern Ireland are involved in the three EA led Shared Education Programmes. The former Shared Education Signature Project (SESP) Partnerships are currently in a Transition Phase towards Mainstreamed Shared Education. The Collaboration through Sharing in Education (CASE) Peace IV Project is moving into the final year of activity in 2022-23 and will then join a Mainstreamed Model going forward. 221 schools who have yet to engage in either of the two previous Shared Education Projects have now commenced a Steps into Sharing programme. This will help build capacity of leaders and teachers to develop Shared Education Partnerships.

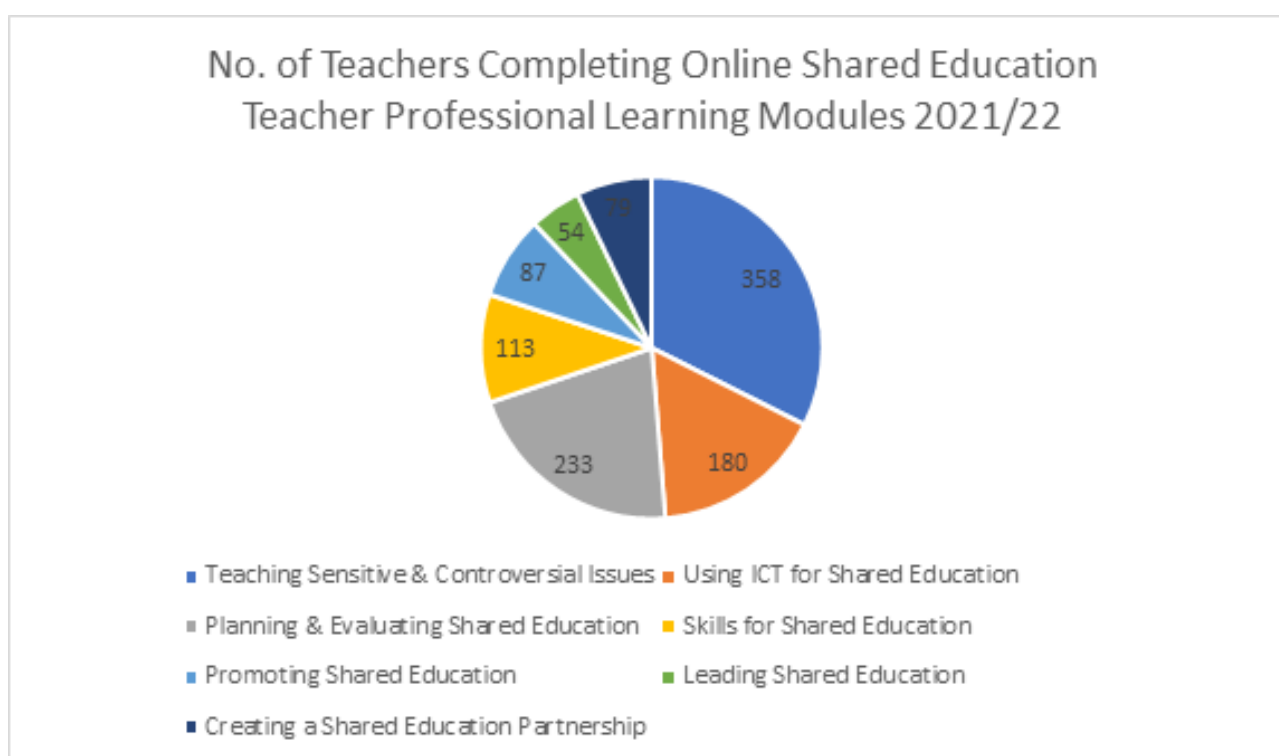
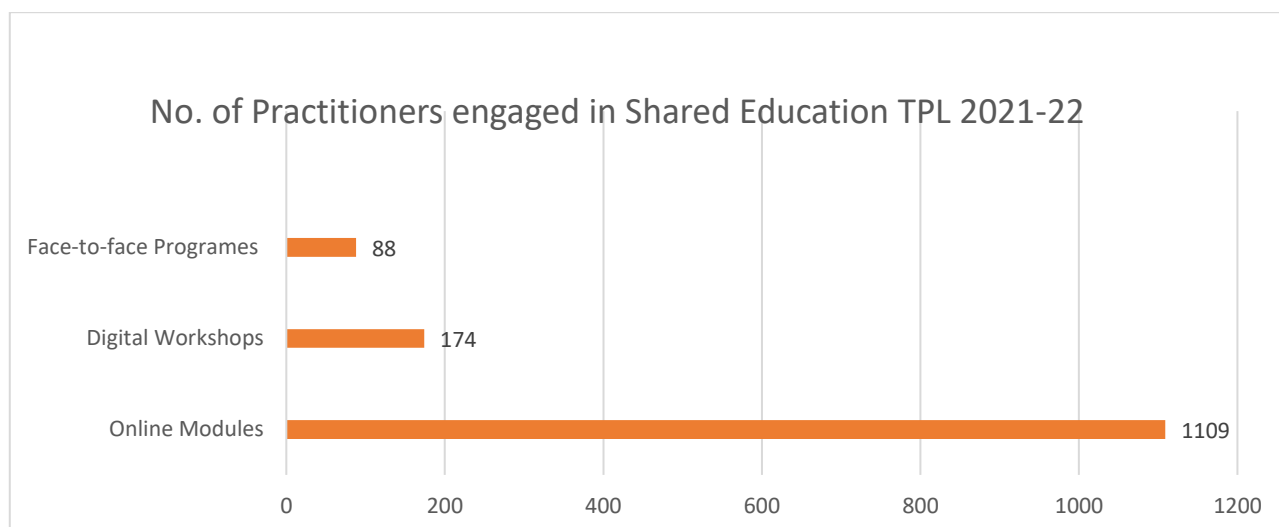


## PERFORMANCE REPORT - ANALYSIS

### Service Activity

#### Shared Education Teacher Professional Learning 2021-22

In 2021-22 more than 1,300 practitioners had the opportunity to access Shared Education Teacher Professional Learning as part of the Transition Phase towards Mainstreamed Shared Education. There were 7 online Teacher Professional Learning (TPL) Modules that were accessible through the Shared Education Hub, 6 Digital Workshops that were hosted by EA and a further 4 face-to-face programmes facilitated by Magilligan Field Centre and the AmmA Centre.



Teachers participating in the Shared Education TPL programmes reported in their evaluations:

- 91% Strongly Agreed or Agreed that they now had greater confidence in the design and delivery of Shared Education Partnership programmes.
- 96% Strongly Agreed or Agreed that the resources and materials from the programmes supported shared learning.
- 90% Strongly Agreed or Agreed that EA Facilitation and external voices enhanced their learning when participating in the programmes.

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

#### Integrated Education

##### Transformation

As of May 2022, there are 13 schools formally engaged in the process of Transformation.

Post Transformed and newly approved schools	Schools progressing Development Proposal for Integrated status	Schools progressing parent ballots
6	4	3

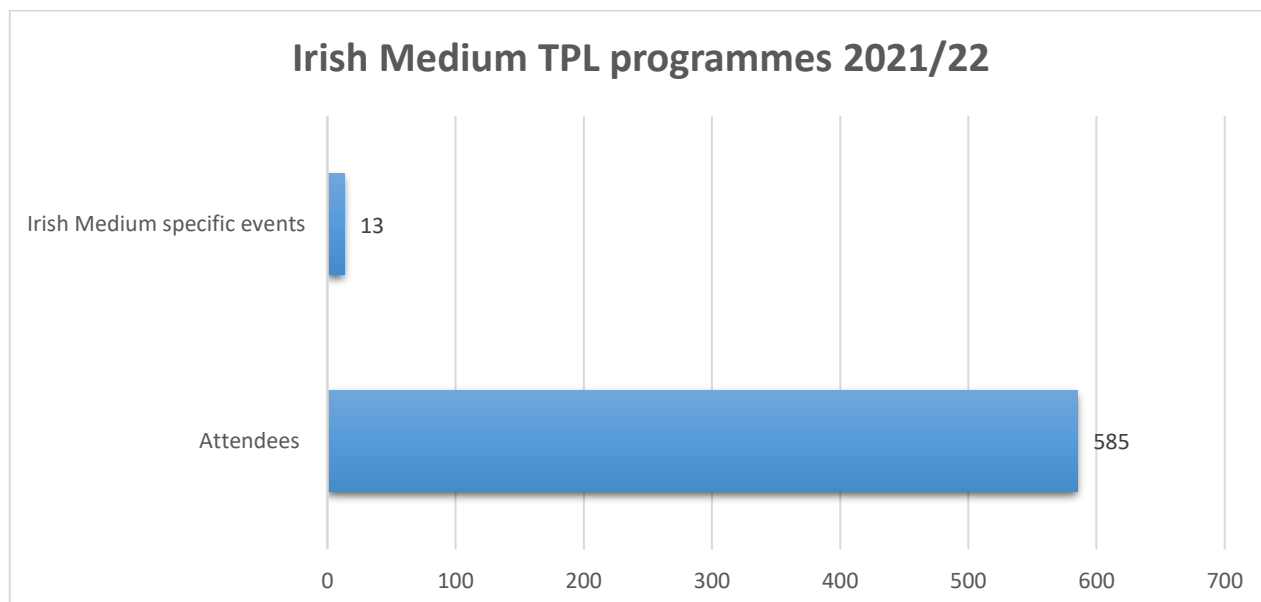
#### Integrated Identity and Religious Balance

In 2019, EA Sectoral Support was asked to support a number of Controlled Integrated schools that had pupil enrolments of less than 10% of the schools' minority community. Three post primary colleges engaged with a support programme, designed and delivered in partnership with NICIE using a blended approach over a period of 2 years. DE enrolment data for 2021-22 shows that enrolments from the minority community of all three schools was over 10%.

#### Support for Irish Medium Education (IM)

90% of Irish Medium Education Schools participated in IM Specific TPL programmes in the past year.

A total of 13 Irish Medium specific events took place in 2021-22 with 585 attendees (including 100 governors).



#### Special Education Strategic Area Plan

This draft Plan has been informed by two overarching Special Education Area Planning Frameworks (namely, the *Special Schools Area Planning Framework* and the *Framework for Specialist Provision in Mainstream Schools*), which provide criteria and indicators and act as the policy drivers for Special Education area planning into the future. These were approved by the Minister in October 2021.

In preparing the first draft Special Education Strategic Area Plan 2022-27: Planning for Special Education Provision, the EA collaborated with the CCMS, as the planning authority for Catholic

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

maintained schools, and engaged with sectoral support bodies which are representative of the Integrated NICIE, Irish Medium (Comhairle na Gaelscolaíochta) and Controlled sectors (Controlled Schools' Support Council). In addition, the EA engaged with Voluntary Grammar Schools and their Trustees, through the GBA and Catholic Schools' Trustee Service and other maintained schools (i.e. church schools) through the Transferor Representatives' Council, all of whom are represented on each of the Area Planning Group structures.

To inform the final Plan, the EA sought the views of all stakeholders and launched a twelve-week consultation period on the draft Plan on 18 January 2022 which ran to 12 April 2022. The details of engagement with the consultation are shown in the combined table below.

### Special Schools and Specialist Provision in Mainstream Schools – Pilot

To address the capacity issues within special education, by September 2021, an additional 39 Specialist Classes attached to mainstream schools have been established (22 Primary and 17 Post-Primary Classes) and an additional 61 classrooms across 17 of the 40 Special Schools.

In addition, in October 2021, the Education Minister approved the outworking of a pilot exercise and the introduction of a new process developed by the EA (on DE's behalf) to effect changes to Specialist Provision at Mainstream Schools without the need for a statutory Development Proposal in the context of the introduction of the Special Education Strategic Area Plan 2022-27. The Minister also agreed to a further Special Education Needs Pilot as a contingency to bridge the gap to help ensure that pupils with Special Educational Needs will have the places they require in the right place and at the right time.

This pilot provided the EA an opportunity to test the efficacy of the Special Education Area Planning Frameworks, including the criteria and indicators, as set out in the Frameworks as well as affording the opportunity for the EA to bring forward proposals to establish, close or change specialist provision in mainstream schools (without the need for a Development Proposal).

Consultation on the proposal to regularise provisions and provide Key Stage pathways for specialist provision was undertaken for 58 schools. In total 128 specialist provision proposals (88 existing temporary specialist provision classes and 40 additional classes to address Key Stage pathways) have been consulted on. Following the conclusion of the consultation, the EA will seek approval from the Minister for these provisions.

### Strategic Area Plan: Planning for Sustainable Provision

Following the disruption caused by the COVID-19 pandemic, the first Strategic Area Plan, *Providing Pathways*, was extended to 31 August 2022, to allow for completion of workstreams and to draft and consult on the new strategic plan.

In preparing the draft Strategic Area Plan 2022-27: Planning for Sustainable Provision (draft Plan), the EA collaborated with the CCMS as the planning authority for Catholic maintained schools, and engaged with sectoral support bodies representative of the Integrated NICIE, Irish Medium (Comhairle na Gaelscolaíochta) and controlled sector (Controlled Schools' Support Council). In addition the EA engaged with Voluntary Grammar Schools and their Trustees, through the GBA and Catholic Schools' Trustee Service and other maintained schools (i.e. church schools) through the Transferor Representatives' Council, all of whom are represented on each of the Area Planning Group structures.

To inform the final Plan, the EA sought the views of all stakeholders and launched a twelve-week consultation period on the draft Plan on 18 January 2022 which ran to 12 April 2022.

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

Consultation/Engagement Sessions – Joint SAP2 and SESAP		
Sessions	Number of Sessions	Number of Participants
On-Line Virtual Consultations – Principals/Governors	18	161
On-Line Virtual Consultations – Parents/Stakeholders	4	57
Virtual Consultation/Direct Engagement Sessions	12	114
<b>Total Consultation/Engagement Sessions</b>	<b>34</b>	<b>323</b>

On-Line Consultation		
	draft SESAP	draft SAP2
Received Via:	Number Received	Number Received
On-Line: MS Forms	45	71
Postal: Correspondence	1	3
Email: Correspondence	12	15
<b>Total Responses Received</b>	<b>58</b>	<b>89</b>

Consultation – Children and Young People				
	draft SESAP		draft SAP2	
Sessions	Number of Sessions	Number of Participants	Number of Sessions	Number of Participants
Children and Young People	8	66	4	45
<b>Total Consultation/Engagement Sessions</b>	<b>8</b>	<b>66</b>	<b>4</b>	<b>45</b>

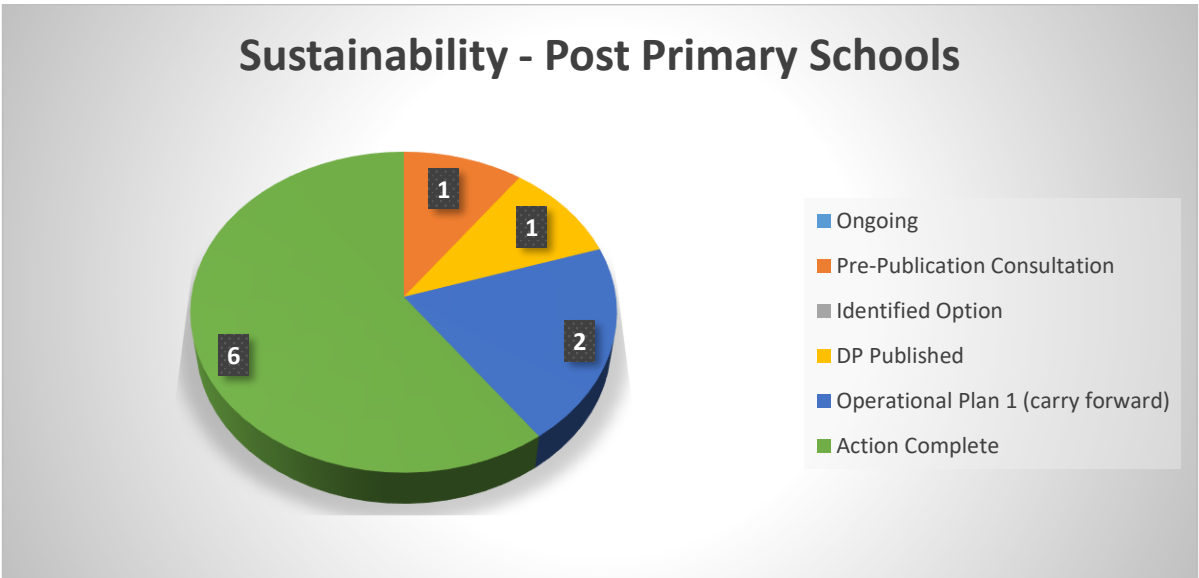
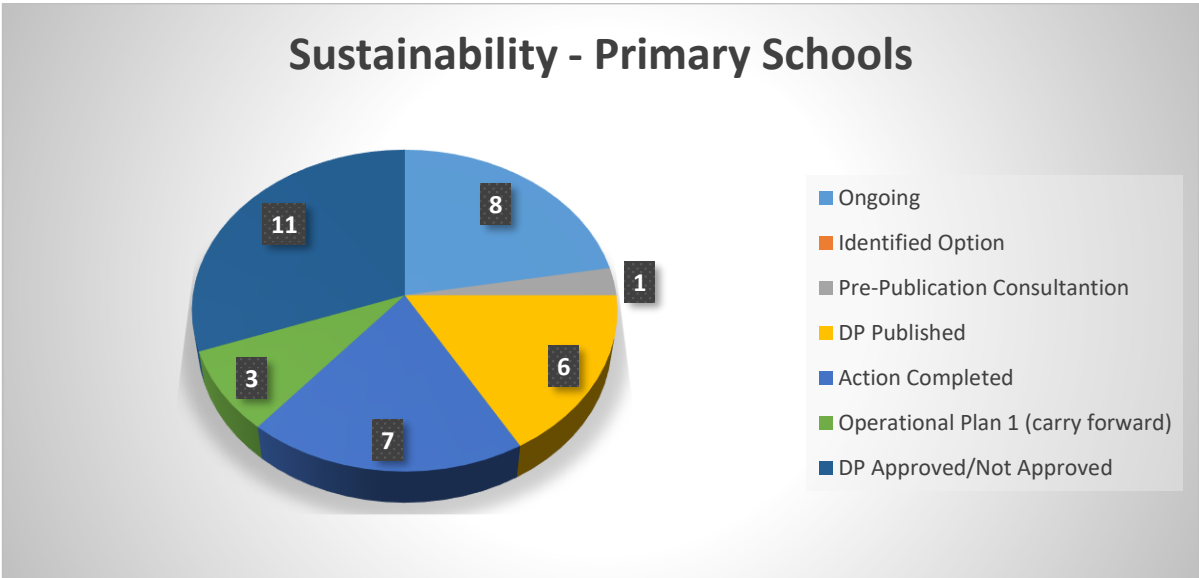
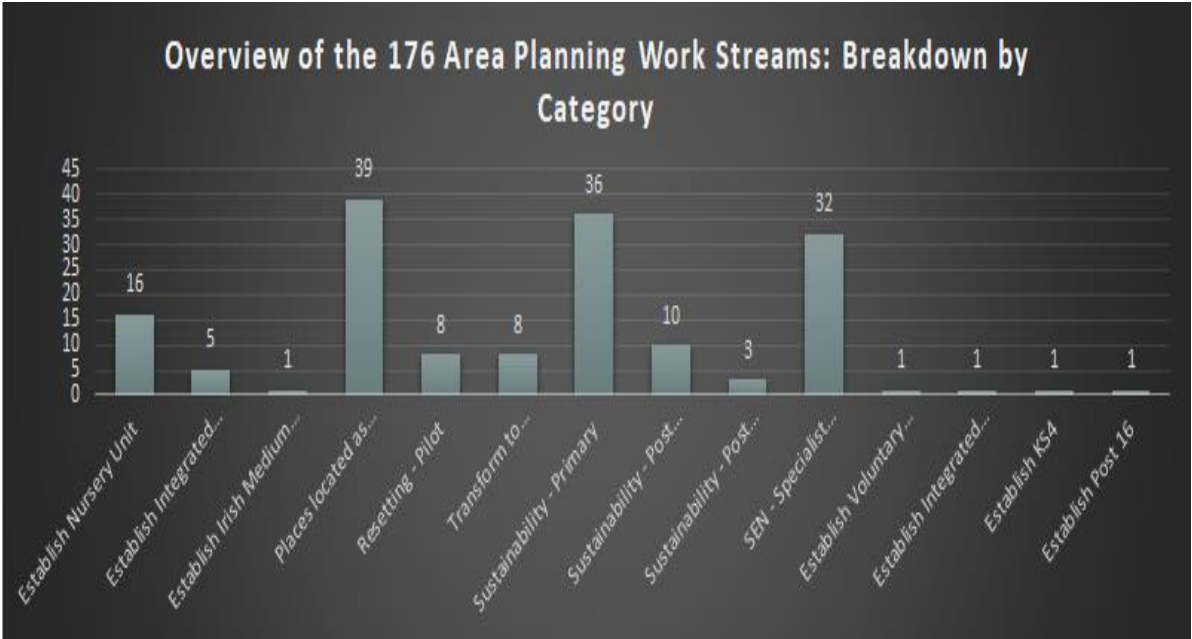
Following the conclusion of the consultation, the Education Authority will consider all responses received and will provide a 'Summary of Consultation' report regarding the responses received and how the consultation process influenced development of the final version of the *draft Special Education Strategic Area Plan 2022-27: Planning for Special Education Provision* and *draft Strategic Area Plan 2022-27: Planning for Sustainable Provision*. Both draft Plans will be finalised following the consultation process and will be considered by the Area Planning Working Group and Area Planning Steering Group for approval by the Education Authority's Strategic Planning and Policy Committee in June 2022. Following approval, both final Plans will be forwarded to the Department of Education for endorsement and publication on the Education Authority's web site by the end of June 2022.

### Providing Pathways Strategic Area Plan 2017 – 2022

The extended Providing Pathways strategic plan contained 176 workstream. The progress of these workstreams in the 2021-22 financial year is set out in the graphs and pie charts below:

PERFORMANCE REPORT - ANALYSIS

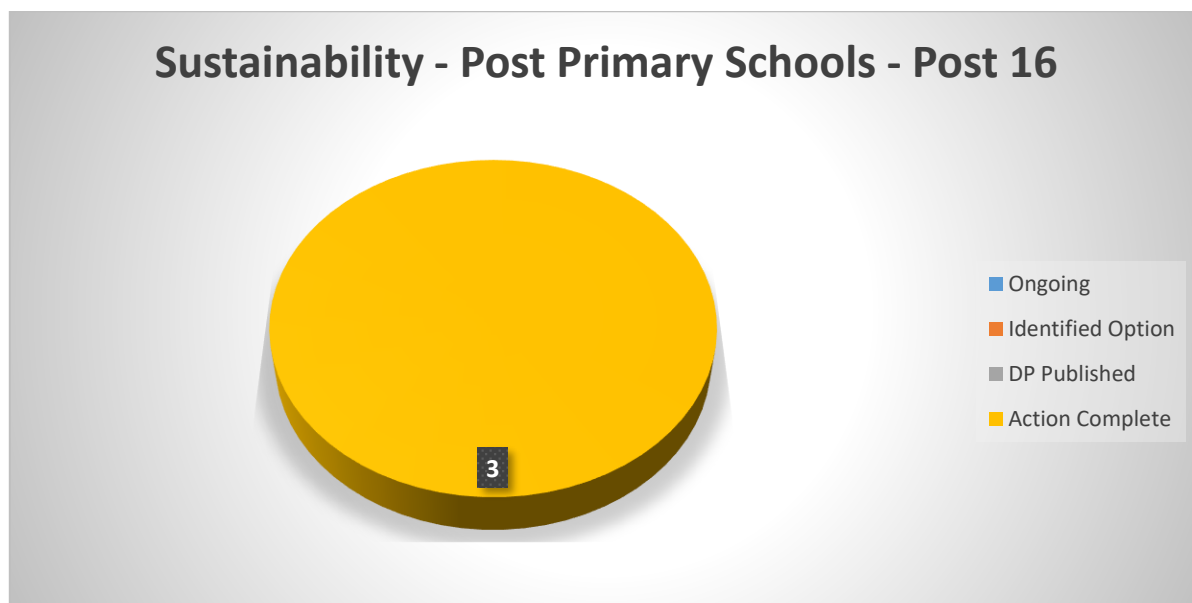
Service Activity





## PERFORMANCE REPORT - ANALYSIS

### Service Activity



To meet the EA's statutory requirement to have an appropriate school place for every child for the 2021-22 academic year, significant capital investment was identified by the EA's Cross-Directorate SEN Placements Working Group. This group identified the need for multiple minor capital construction projects to meet increased pupil enrolment numbers by increasing the accommodation capacity across the schools' estate.

EA's Infrastructure and Capital Development Division completed desktop analysis and on-site scoping exercises for 45 minor capital proposals at 24 special schools. Following a further review through the EA's Cross-Directorate SEN Placements Working Group, it was agreed that the Division should progress 14 capital projects to provide additional accommodation at 13 special schools and one mainstream primary school.

Business cases were then prepared, resulting in a total minor capital investment requirement of £9.867m. All 14 projects were designed, tendered and awarded to contractors, and then progressed on site to the individual contract awarded programmes. Of these 14 projects, eight were completed by the end of August 2021 and the remaining six were completed in Term 1. Regular communication with the school leadership teams meant that expectations were managed as interim teaching arrangements were put in place for the new term.

When all 14 projects were completed, there were 34 additional modular classrooms and a further 32 traditionally built classrooms that were created by remodelling and extending existing accommodation. Examples of the type of work carried out range from new triple-classroom modular buildings complete with adjacent hygiene rooms, storage, toilets, resource areas and staff accommodation, to the simple refurbishment of existing ancillary spaces to create a small classrooms or spaces for aerosol generating procedure (AGP) treatment.

The EA's Facilities Management Service (FMS) Maintenance Service completed desktop analysis and on-site scoping exercises for 32 schemes for undertaking through the Capital Controlled Emergency Works process. All 32 schemes were awarded to contractors and successfully delivered through the Term Service Contracts at an estimated total contract value of £930,277.

Examples of the type of works carried out ranged from the refurbishment of several classrooms, mobiles and door access at Knockevin Special School at an estimated value of £250k to specialist classroom provision at Holy Cross Boys PS Belfast at an estimated value of £13k.

In addition to the SEN placement schemes, FMS Maintenance Service delivered on the refurbishment of 11 spaces for Aerosol Generating Procedure (AGP) treatment at an estimated contract value of £165k.



## PERFORMANCE REPORT - ANALYSIS

### Service Activity

An additional 39 Specialist Classes attached to mainstream schools have been established (22 Primary and 17 Post-Primary Classes) and an additional 61 classrooms across 17 of the 40 Special Schools.

To support the newly established Specialist Provisions the SEN Specialist Setting Support Team was established. This team has teaching staff and intervention officers from a range of service backgrounds and disciplines. It has given opportunity to pilot a multi-disciplinary approach to supporting staff in specialist settings to better support the children in their provisions. The Support Team have received very positive feedback from settings they have been supporting.

### Supporting Learning Online

The Supporting Learning website was developed at pace as a digital space to share resources and professional learning opportunities during the initial phase of the pandemic for all teachers in NI. Taking account of feedback from schools and teachers the website has expanded considerably in 2021-22 to become a hub for resources to support TPL and a registration point for an extensive programme of TPL opportunities to suit a range of practitioners. The TPL offer has been developed in response to demand and feedback from teachers and school leaders and is frequently led by the teachers themselves.

### Outdoor Learning

As schools moved away from remote learning and back into school premises, teachers recognised the importance of the outdoors as a learning space that has the potential to enhance children's emotional health and wellbeing as well as curriculum learning. Drawing on expertise within schools and EA's Magilligan Field Centre, a programme of teacher professional learning was made available to all schools, supported by a suite of resources developed in partnership with practitioners. <https://www.supporting-learning.com/featured-modules/Outdoor-Learning>. The DE also noted the growth in the use of the outdoors and provided a small funding pot to every nursery and school to assist with the procurement of resources that would support children learning outside. Interest from schools has continued to remain high in this area and we will be extending professional learning opportunities throughout the coming year.



## PERFORMANCE REPORT - ANALYSIS

### Service Activity

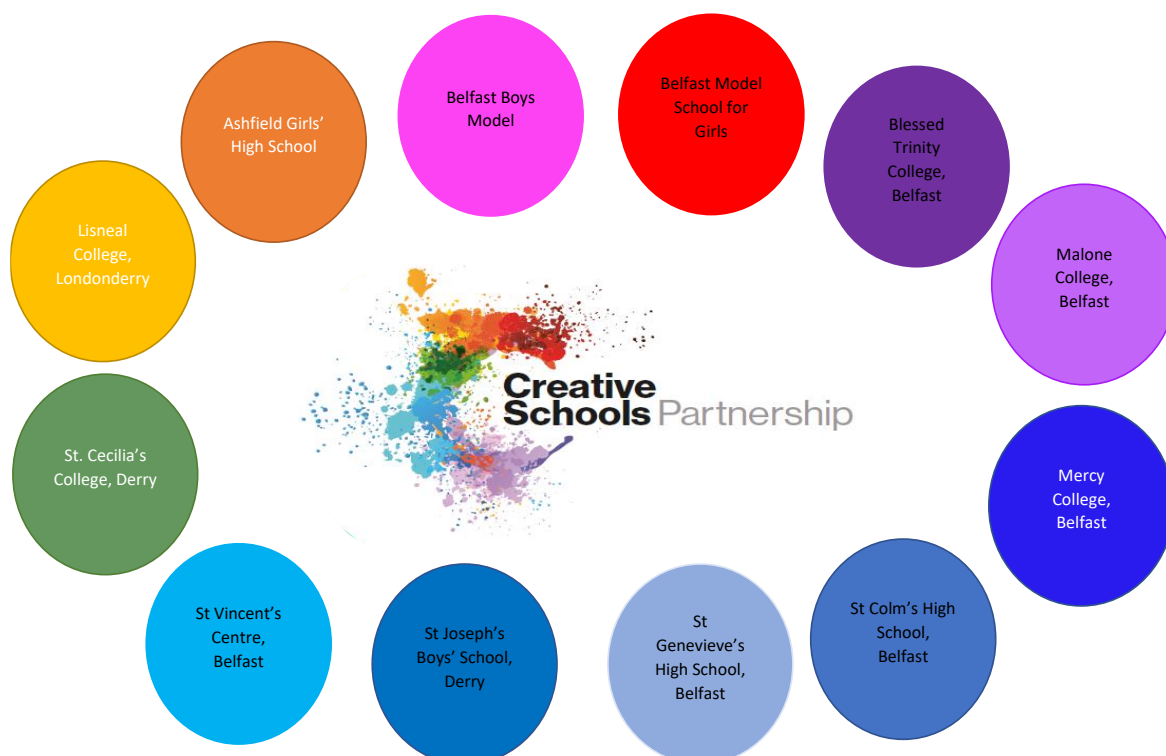


### Creative Schools Programme

This innovative programme is focused on post primary schools which serve young people living in Urban Village areas in Belfast and Derry / Londonderry. It aims to utilise the flexibility provided by the Key Stage 3 Curriculum Framework to develop creativity across areas of learning, with the aim of improving pupil engagement and educational outcomes for students. The Programme has been delivered through a partnership involving the EA, the Arts Council and The Executive Office Urban Villages Programme.

The Programme is based on research which indicates that access to quality arts experiences in school can benefit all aspects of learning. These include better engagement and attendance levels, improving results in other school subjects, increasing confidence and self-motivation, and promoting positive mental health and wellbeing. External evaluation reports undertaken in 2020 and 2021 indicate that the Creative Schools Programme has had a strong impact in improving outcomes for the young people. In particular, the programme:

- **Increased young people's confidence.**
- **Supported their wellbeing and mental health.**
- **Strengthened their team-working skills**
- **Increased students' engagement in learning.**
- **Improved community cohesion.**





## PERFORMANCE REPORT - ANALYSIS

### Service Activity

In 2021-22, the schools worked with artists on a range of creative projects including music production, journalism, photography, film making, animation, and ceramics.



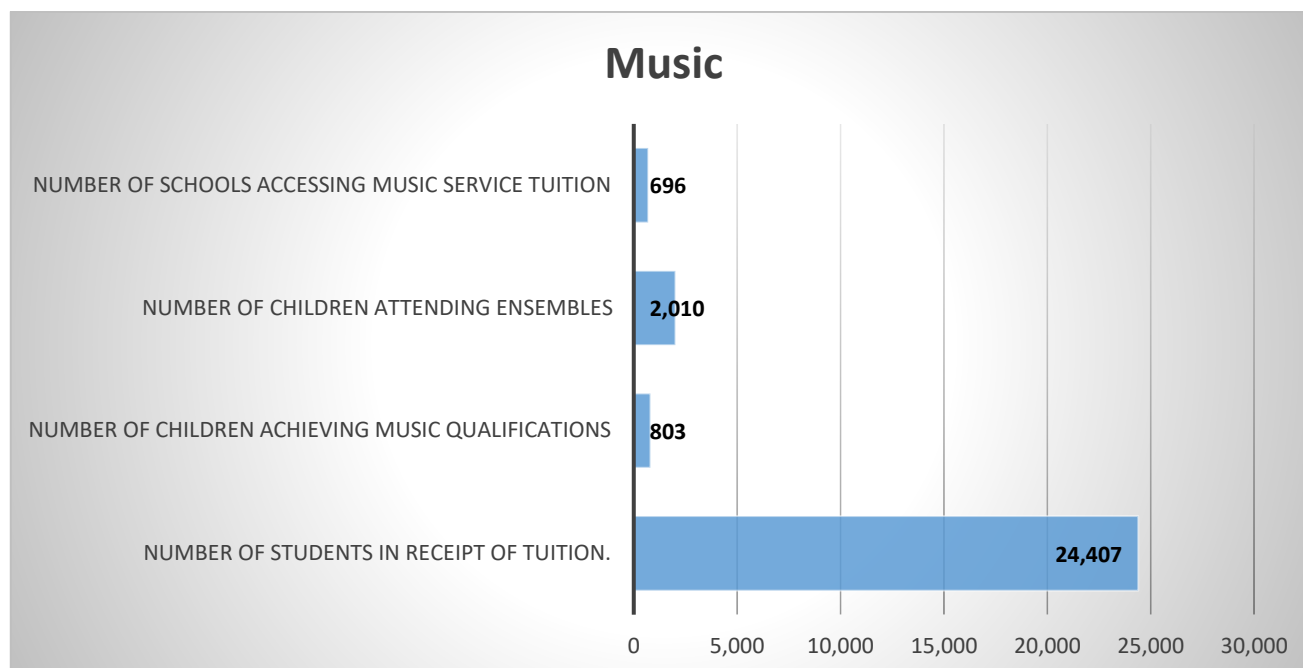
### Music Service

Throughout 2021-22, a major focus of EA Music Service was to support the re-engagement of pupils and schools in musical activity, following the challenges arising from COVID-19. Through developing and implementing a range of innovative and agile approaches, levels of pupil participation and achievement in music increased substantially throughout the year, with clear evidence of positive

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

outcomes for pupils' emotional health and wellbeing as a result of this, in addition to their musical development.



### School Governance

EA provides a wide-ranging programme of training and guidance for all school governors, across all categories and sectors of schools. In 2021-22, this programme was provided entirely on-line, due to the on-going challenges arising from COVID-19. Twenty courses were made available to school governors, addressing a wide range of areas of responsibility. Over 1,000 governors availed of this support and evaluations indicate a high level of satisfaction with the programme provided.

In addition, the EA School Governance Team provides bespoke support to individual Boards of Governors, within the Controlled sector, where this may be required. The level and duration of such support varies, depending on individual school situations. In the most complex cases, a multi-



## PERFORMANCE REPORT - ANALYSIS

### Service Activity

disciplinary approach is put in place, involving services across a number of EA Directorates. Through the provision of support, capacity is developed within a Board of Governors, and confidence in the effectiveness of governance is improved.

### EdIS Programme

The ETS (Education Technology Services) Programme was rebranded in 2021-22 to become (EdIS). The Programme designed to transform children and young people's learning experience and teaching through technology with continuous improvement at its core. EdIS will be fundamental in providing modern, efficient, and effective services and service delivery to simplify school administration for school staff and wider education stakeholders and at the same time increase parental engagement and support teaching using technology. It will deliver a joined up technology environment underpinned by a data analytics warehouse and platform to provide analysis and reporting to inform future policy making and support pupil centric learning to inspire and support our children and young people to be the best they can be.

A formal launch of EdIS took place on 16 February 2022 to promote the rebrand with a short video detailing the scope and vision of the Programme with attendance from pupils of St Patricks High School, EdIS Senior Management Team, EdIS Programme SRO, EA Chief Executive and Corporate Leadership Team. The Programme has delivered the following to date: 20,400 Microsoft Surface Pro devices with associated training for teachers; Upgrades to the Parent Portal to enhance the admissions processes, 90% of parents/carers rating the application good/very good; Network Connectivity implemented in 70% of all schools; pilot of Wireless Connectivity in schools and implantation of Wireless solution across EA. The programme is currently developing a replacement for NISTR for implementation in September 2022 and have issued the largest goods and services contract in the NI public sector i.e. Strategic Partner and Schools Management System estimated value £485m.



## CHILDREN & YOUNG PEOPLE'S SERVICES

### Special Educational Needs (SEN)

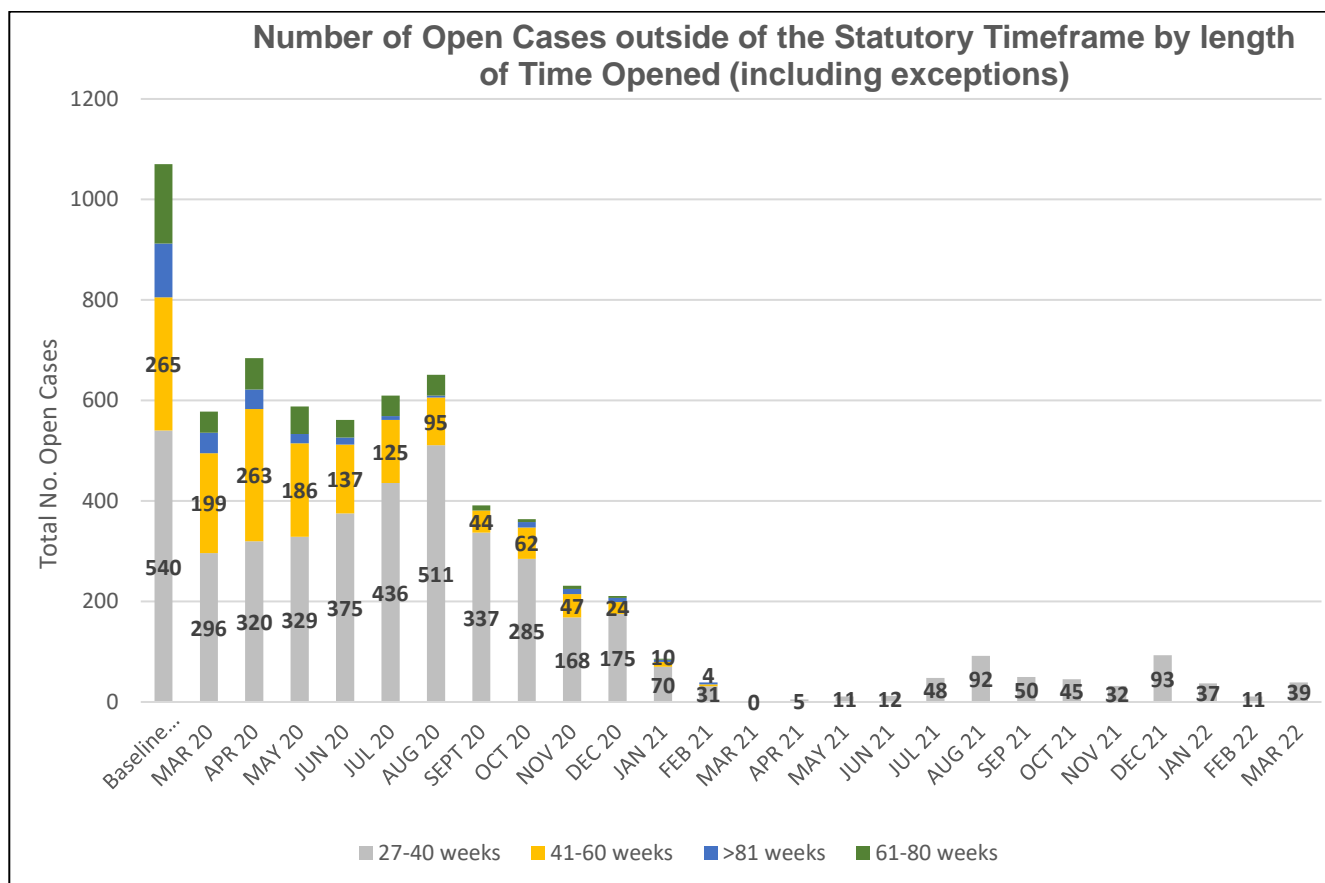
Throughout 2021-22 EA scoped out and submitted an Outline Business Case (OBC) for the SEND SDP to DE. The draft OBC was signed off by DE's economists and policy leads, but could not be funded at that point, due to Departmental budget constraints. EA continued to progress achievable improvements in SEN services within resource constraints. At the end of March 2022 the out-going Education Minister agreed an allocation of £6.1m to fund the SEND SDP across 2022-23 and the OBC will therefore be

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

revised to reflect the delayed start and authorised by DE Finance before substantive programme delivery can begin.

Development work has continued across all SEND Services to make improvements within current delivery models. For example, the Statutory Assessment and Review Improvement Project has continued to develop processes and practices in the service to ensure compliance with statutory duties. The chart below shows one example - improvements in compliance against the 26 weeks processing time for a Statement of Need.



### Education Welfare Service

The Education Welfare Service (EWS) is a specialist education support service which works in partnership with the young people, their families, the schools, other education services as well as statutory and voluntary agencies, to help young people and their families get the best out of the education system. In August 2021 members of the EWS team won a Specialist Award in Professional in Practice Awards in Social Work. In 2021-22 a review of the service commenced and a transformation project is underway. Following initial stakeholder engagement, a new delivery model has been proposed and will now go forward for consultation. The project includes developing a Geographic Information Systems (GIS) mapping to help identify areas of need for the service and to help with resource deployment in the future, an updated EWS website and updated mobile technology to resolve connectivity difficulties. The project is aligned to the EdIS programme to develop online data storage; digital referral process; recording brief interventions and sharing data digitally when working in partnership with other agencies.

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

#### Nurture Advisory & Support Service (NASS)

The EA Nurture Advisory & Support Service (NASS) ensures the fidelity of nurturing principles is adhered to in the development of a holistic 'whole school' approach to establish nurturing approaches as an early intervention support for all children and young people, in all education settings. It supports the implementation in education settings of the DE Emotional Health and Wellbeing Framework and embeds a whole school approach to wellbeing across all education settings, using nurturing principles and practice. In line with the DE Guidance the NASS has continued to provide advice, guidance, support and Teacher Professional Learning (TPL) with the 15 newly established nurture groups in schools. A further 16 new nurture groups were announced by the Education Minister on 2 March 2022. In addition, the NASS has formally introduced the Nurture in Education Programme through the Children and Young Peoples (CYPS) Training Calendar, specifically the Level One Seminar for all sectors in November 2021, and the Level Two Conference for all sectors in March 2022.

Support has been provided for children, parents, and teachers:

Children	Parents	Teachers
<ul style="list-style-type: none"><li>• <b>478</b> children supported through nurture groups</li><li>• <b>1046</b> additional children supported by nurture groups personnel</li><li>• <b>57 (29%)</b> children moved to a lower stage of the SEN Code of Practice.</li><li>• <b>265 (55%)</b> pupils have shown improvement in attendance (NB 19 schools were able to provide this data at time of collation)</li><li>• <b>208 (44%)</b> children showing improvements through early nurturing intervention as measured via the Boxall Profile by the end of June 2021</li></ul>	<ul style="list-style-type: none"><li>• <b>368</b> parents engaged with the nurture group staff to promote emotional health &amp; well-being</li><li>• <b>1</b> pilot parent session facilitated with NG staff remotely with <b>8</b> parents participating</li><li>• <b>2</b> parent sessions facilitated by NASS with <b>19</b> parents participating</li></ul>	<ul style="list-style-type: none"><li>• <b>50</b> Teacher Professional Development sessions facilitated with <b>2124</b> school staff (teaching &amp; non-teaching)</li><li>• <b>94</b> modelling of intervention sessions facilitated with <b>149</b> staff (teaching &amp; non-teaching) and <b>1395</b> pupils.</li></ul>

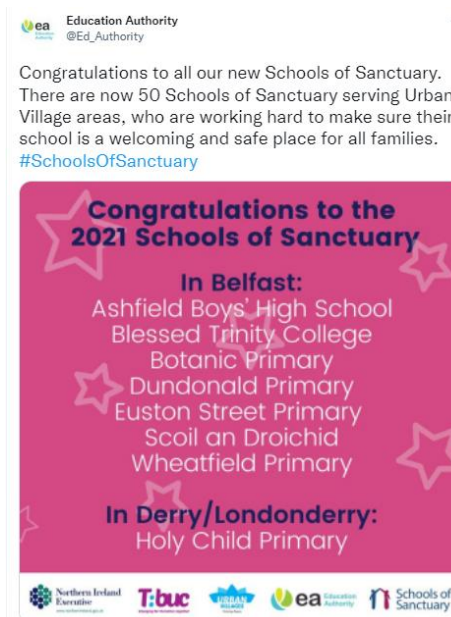
#### Schools of Sanctuary

The Schools of Sanctuary programme is an award scheme being piloted in the Urban Villages areas of Belfast and Derry/ Londonderry with support from the Northern Ireland Executive's Urban Villages Initiative, the Belfast City of Sanctuary Group and the EA's Intercultural Education Service. The School of Sanctuary award is aimed at helping schools to develop further the concept that schools are welcoming places for pupils and their families, where every child feels safe, where they are fully

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

accepted. These schools will become beacons in the community as places where cultural diversity is valued and celebrated. Together with Urban Villages, the Intercultural Education Service offers support to introduce the Schools of Sanctuary programme initially to schools located in or serving children from the Urban Village areas. In September 2021, a further 8 schools were awarded Schools of Sanctuary status bringing the total number of schools participating in the scheme to 50.



### OPERATION ENCOMPASS

Operation Encompass is a partnership between the Police Service of Northern Ireland, Safeguarding Board Northern Ireland, the EA and schools, aimed at supporting children who witness domestic violence or abuse in the home. If the Police attend a domestic abuse call where children are present, they will contact the child's school before 9am the next morning to share this information with their safeguarding team. Downpatrick Police station was selected as the site of the pilot of Operation Encompass, prior to a planned regional roll out in 2022. A further 77 schools in the Newry and South Armagh area have been added.



### Youth Services Funding Scheme

In April 2021 the Education Authority Youth Service (EAYS) launched its new funding scheme which was the final task remaining within the Youth Service's Policy document, Priorities for Youth (2013). The new scheme ensured the following:

- That funding was awarded based on an explicit policy imperative;
- The funding supported work that could provide clear outcomes linked to the Children and Young People's Strategy;
- That youth service provision was based on assessed need and supports community planning;
- The legacy issue of over and under provision was addressed; and
- The scheme embeds governance requirements of the Charities Commission.



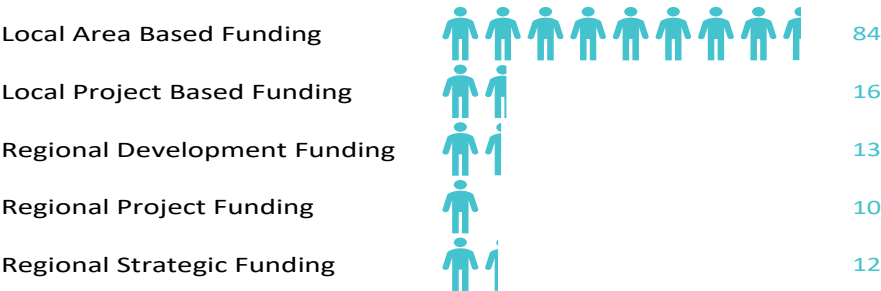
PERFORMANCE REPORT - ANALYSIS

Service Activity

Amount of funding awarded to the Voluntary Sector by the EAYS



Funding Awards by Category



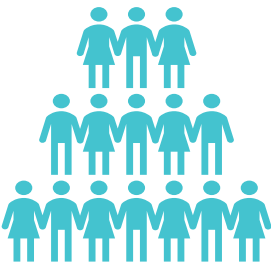
Number of Young People Supported by the Funding Scheme (by target age bands)

Local Area Based Funding

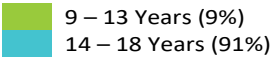
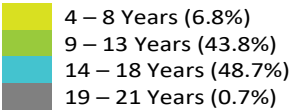


119,303

Local Project Based Funding



22,332



## PERFORMANCE REPORT - ANALYSIS

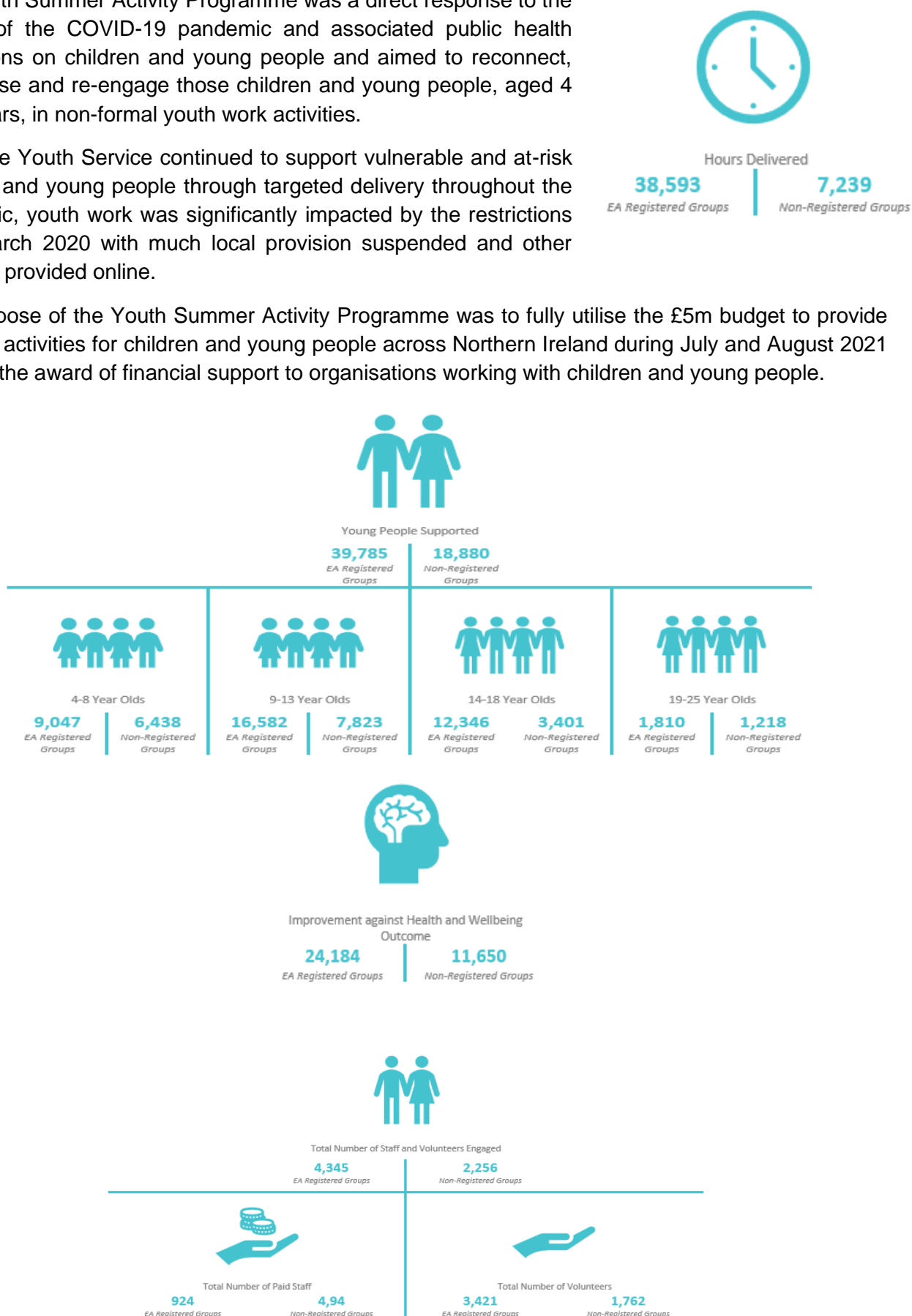
### Service Activity

#### Youth Services Summer Activity Programme 2021

The Youth Summer Activity Programme was a direct response to the impact of the COVID-19 pandemic and associated public health restrictions on children and young people and aimed to reconnect, reenergise and re-engage those children and young people, aged 4 – 25 years, in non-formal youth work activities.

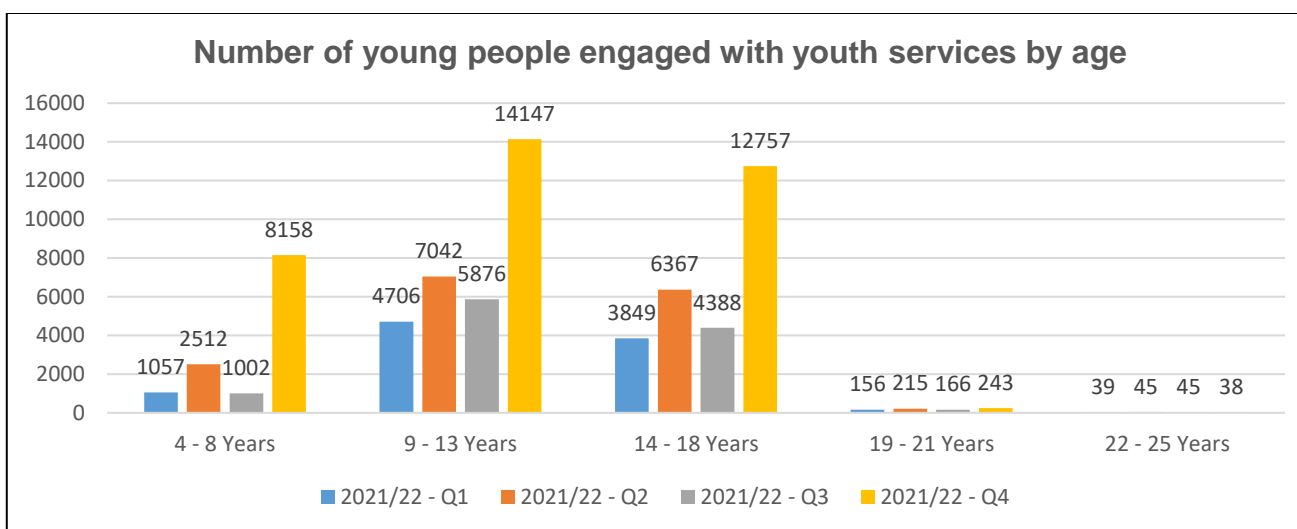
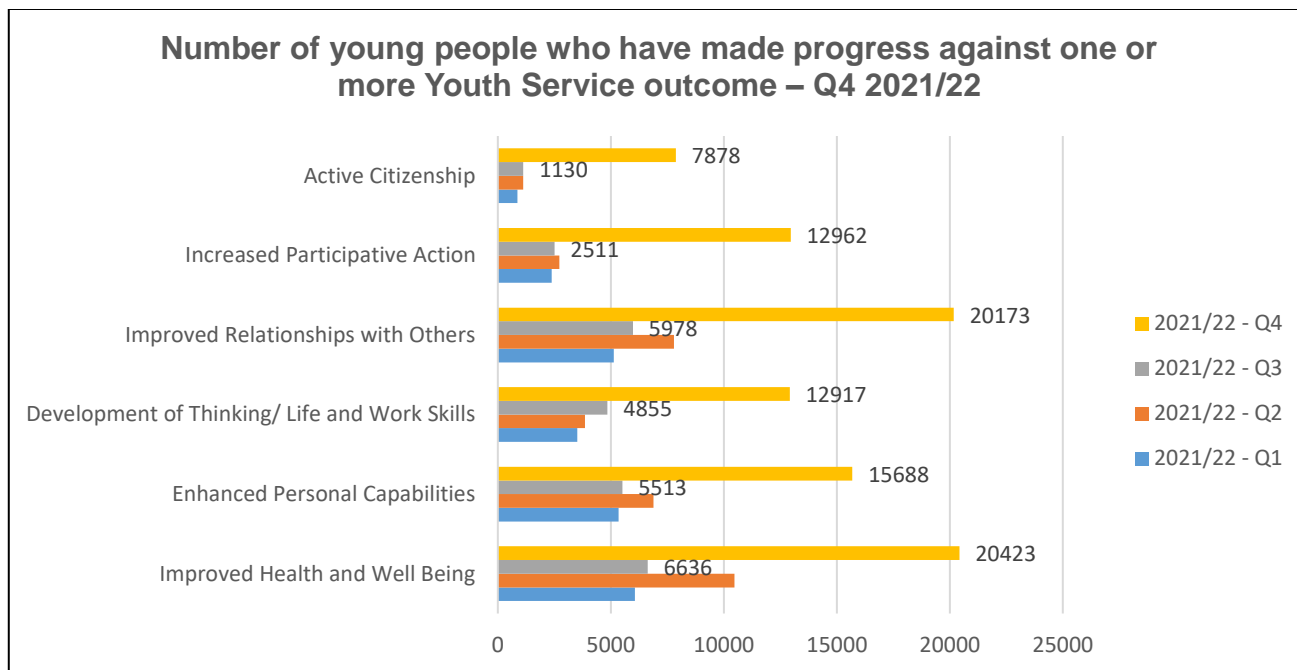
While the Youth Service continued to support vulnerable and at-risk children and young people through targeted delivery throughout the pandemic, youth work was significantly impacted by the restrictions from March 2020 with much local provision suspended and other services provided online.

The purpose of the Youth Summer Activity Programme was to fully utilise the £5m budget to provide summer activities for children and young people across Northern Ireland during July and August 2021 through the award of financial support to organisations working with children and young people.



## PERFORMANCE REPORT - ANALYSIS

### Service Activity



It should be noted that all youth projects are fully reported on, once complete and generic provision, participative structures, schools work etc. are reported on at year end (Q4). The numbers on the charts above are therefore much higher for Q4.

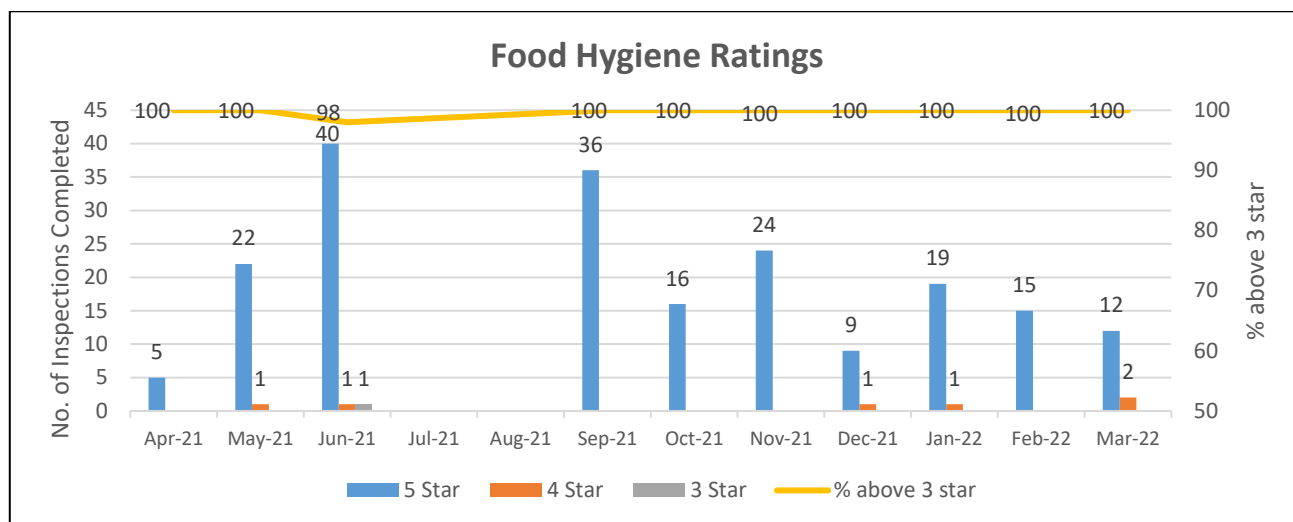
## OPERATIONS & ESTATES

### Catering

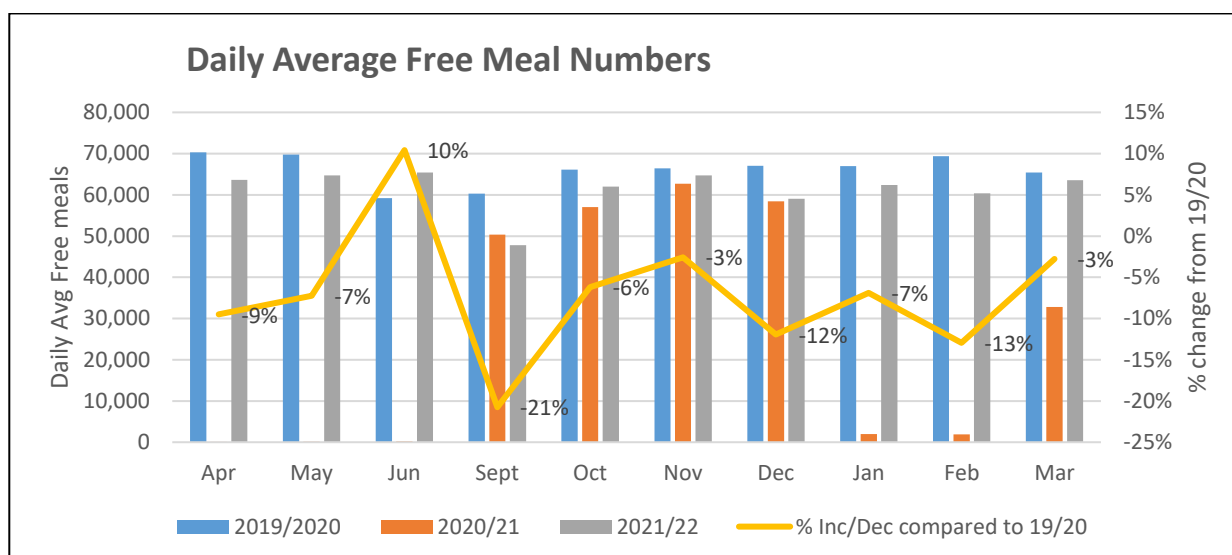
Our Catering Service is responsible for the provision of school meals in grant-aided schools. School meals are produced daily, with meals served to children of all ages from nursery to post primary and for those pupils attending special schools. Meals are freshly cooked in schools each day using seasonal ingredients offering healthy varied menus, including familiar favourites as well as tempting new tastes to try.

## PERFORMANCE REPORT - ANALYSIS

### Service Activity



All ratings awarded during Q4 21/22 are above the 3-star target. A total of 49 inspections took place in Q4, compared to 50 during Q3. 46 out of the 49 were awarded 5-star rating and 3 awarded a 4-star rating.

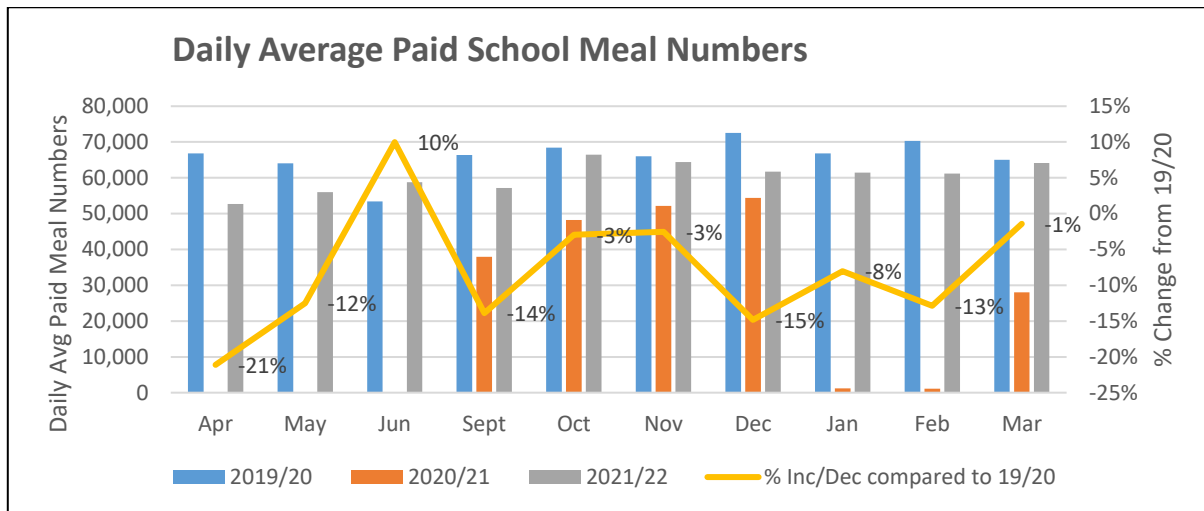


Data is presented as a daily average number, to take account of the varying number of school days in a month. Comparisons with 2020-21 data are not relevant due to extensive school closures in this period resulting from COVID-19.

Average daily free school meals at the end of Q4 show a return to almost pre-COVID-19 levels and the small decrease is consistent with the change in entitlement numbers for free-meals.

## PERFORMANCE REPORT - ANALYSIS

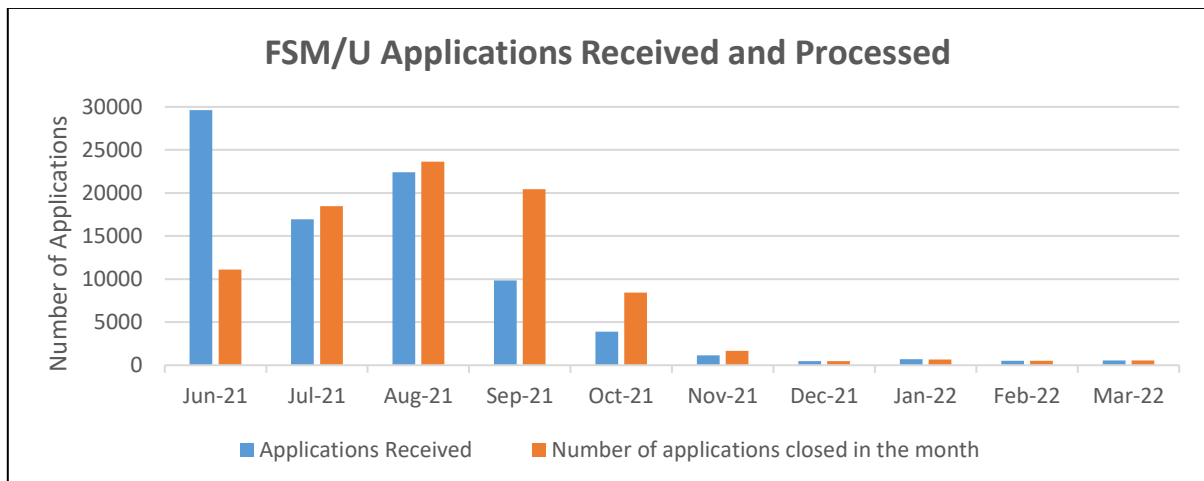
### Service Activity



Average daily paid school meals numbers have shown a similar trend to daily average free meals as shown by the yellow line in chart above. The number of average daily paid meals is almost the same as pre-COVID-19 levels. In March 2022 there is a decrease of just 1% in average daily paid meal numbers when compared to March 2020.

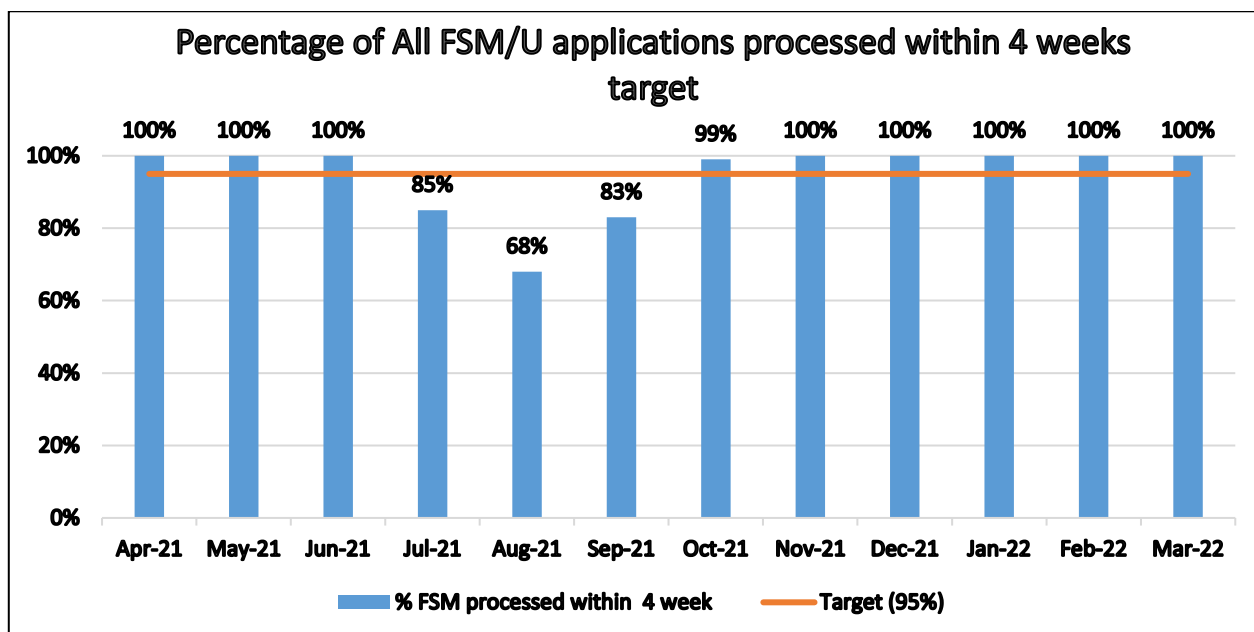
### Free School Meals & Uniform Grants

EA receives and processes applications for free school meals and uniform grants. Online applications are made through EA website with a small number of paper applications received. Of the 86,341 applications received 97.76% were online with 2.24% paper applications.



## PERFORMANCE REPORT - ANALYSIS

### Service Activity



In August 2021 it should be noted that although there was an overall dip against target (68%), for those applications that were accurate and submitted with all supporting documentation, the percentage completed in August 2021 within the 4 week target was 84%.

### Admissions

During 2021-22 the Admissions process across all sectors (Pre School/Primary and Post Primary) further improved in line with EA's service transformation. A Post Primary digital solution has been implemented, replacing an almost entirely manual, paper-based application process. Delivered ahead of schedule, the solution enabled parents to apply online for all admissions groups and facilitated EA, Schools and DE officials to successfully complete the School Admissions process for the September 2021 intake. The Digital Admissions Team were finalists at Digital Public Service Innovation of the Year category at the Digital Leaders awards in October 2021.

- 98.36% of all applications across Pre-school, Primary and Post Primary were made online (representing 70,111 applications).
- 77,764 uploads of supporting evidence made by parents for pre-school and primary.
- 66103 uploads of supporting evidence made by parents for Post Primary.
- An estimated 500,000 pieces of paper were removed from the Admissions Application process in 2021.
- Significant increase in Post Primary appeals as a result of the cancellation of the Transfer Assessment and use of school's admissions criteria only with over 100% increase in Post Primary appeals on 2020-21. All appeals were facilitated and heard within require timeframe.

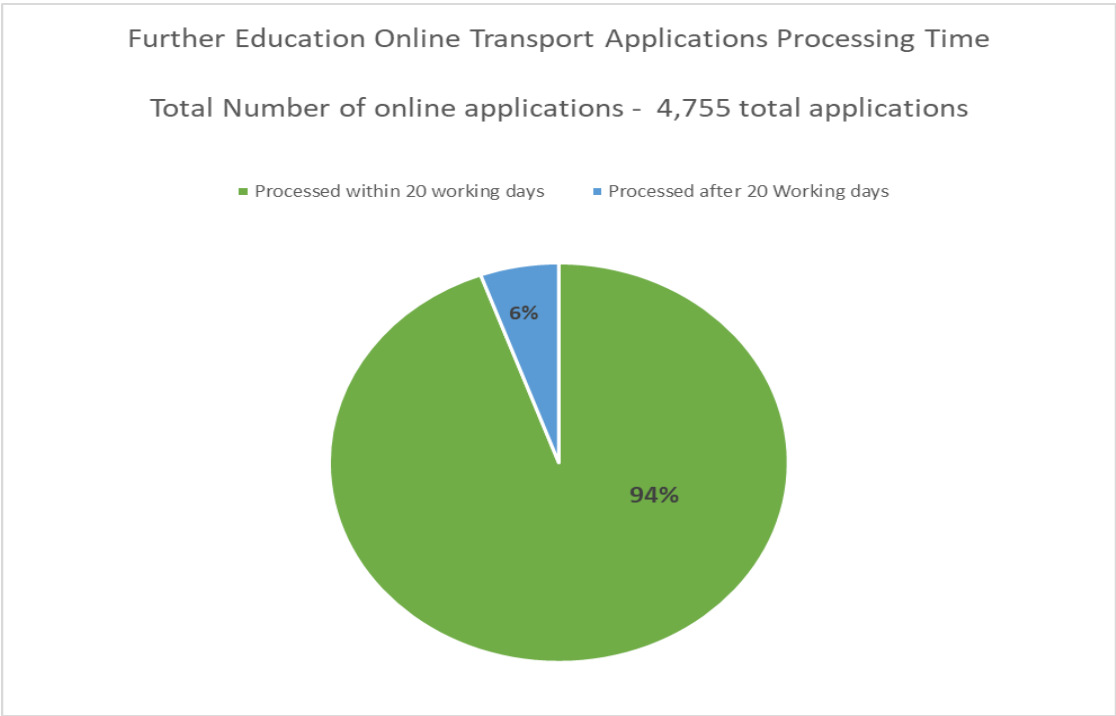
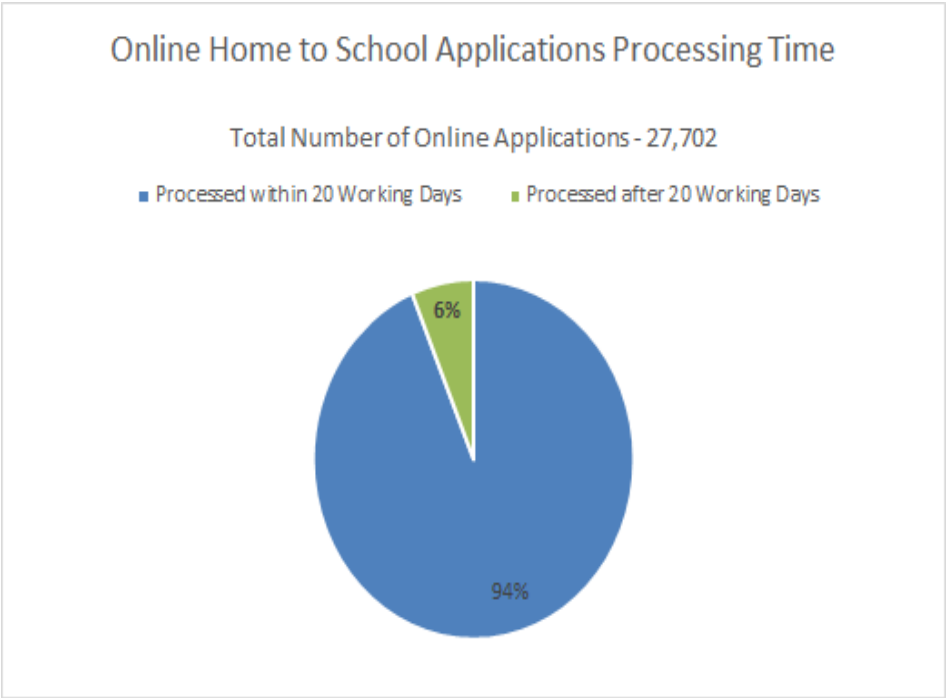
### Transport

EA Transport is responsible for the transport of approximately 92,000 pupils and students each day, including over 9,000 pupils with a special education need at an estimated cost of £98million in 2021-22. At present there are several innovation projects being undertaken within the Service. The SMART School Project aims to increase safeguarding of our children and young people, providing real time information, telematics, and improved business intelligence. The Compliance Portal aims to develop additional features to record temporary runs to enable Transport Operations Staff to record any urgent or Temporary Runs ensuring improved accountability and increased efficiencies to integrate with Power BI. The launch of the SEN referral process was a success improving the service for parents. Transport received and processed over 2,200 referrals in the period 2021-22.

PERFORMANCE REPORT - ANALYSIS

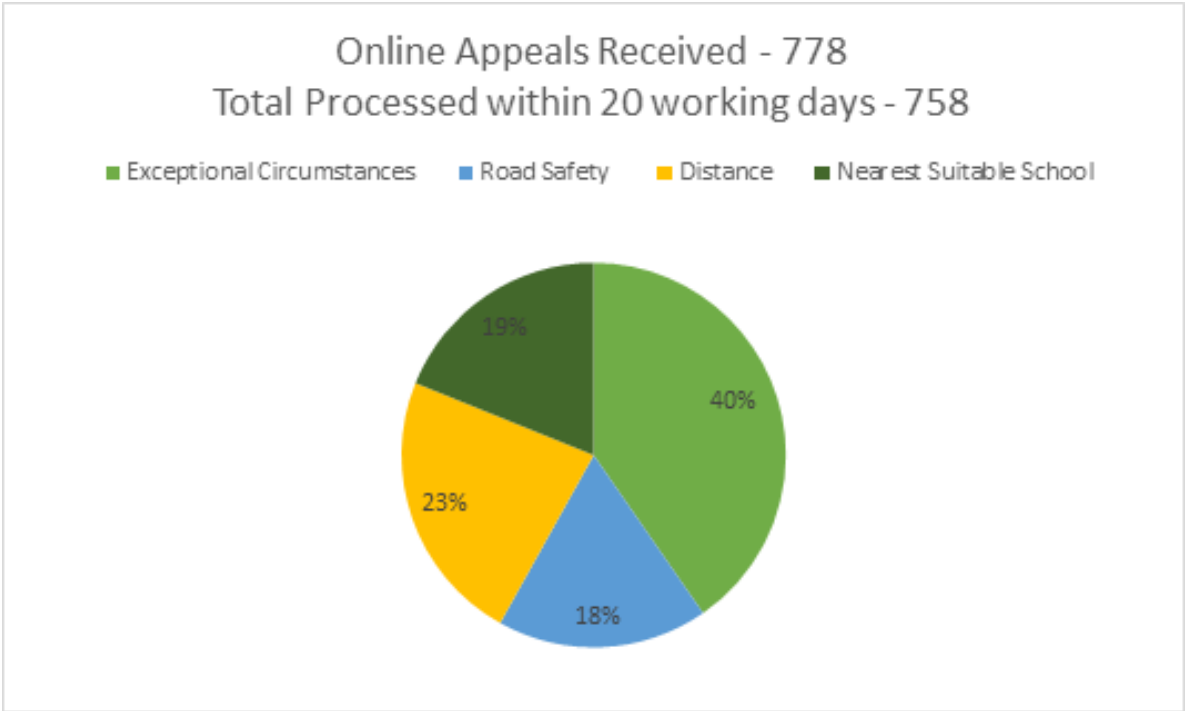
Service Activity

As part of the fleet tender outcome 159 buses have been purchased of which 62 are for SEN and 97 for Mainstream. The 12-week inspections and Public Service Vehicle testing exceeded the 95% target for 2021-22.

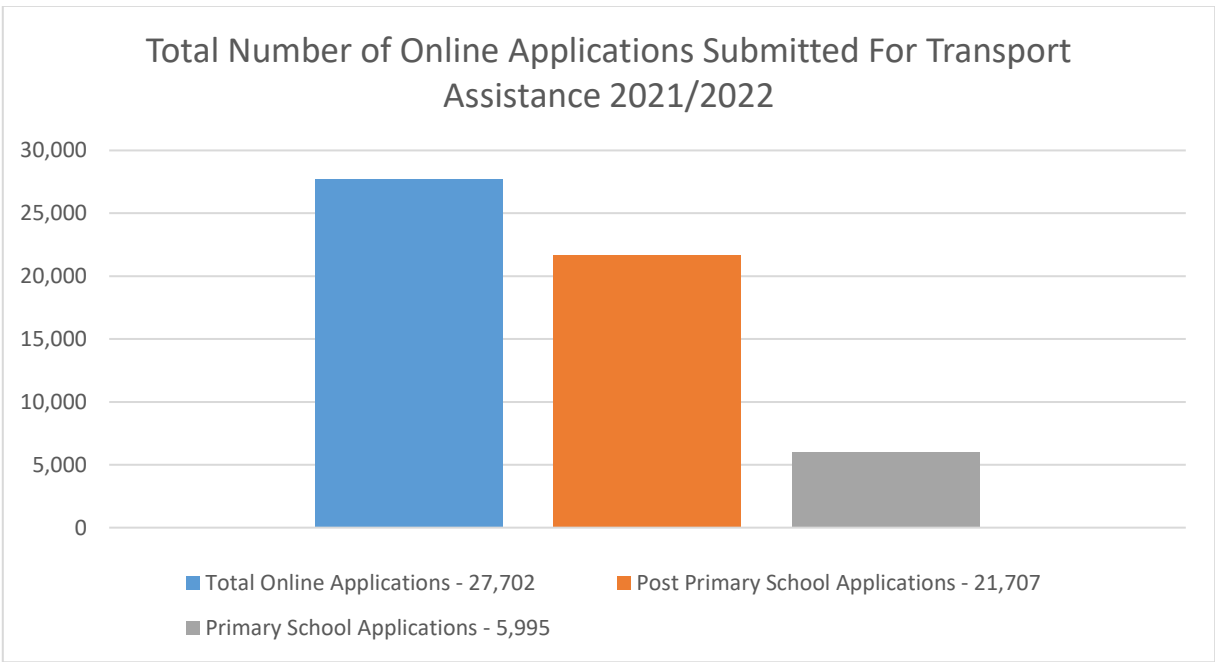


PERFORMANCE REPORT - ANALYSIS

Service Activity



EA receives and processes applications for Home to School Transport. Applications can be easily completed through the EA website.



During 2021-22 EA received 27,702 transport applications online, 5,995 of which were for Primary and 21,707 for Post Primary.

Procurement

The Education Authority Commercial Procurement Service procures, and contract manages a diverse portfolio of supplies, services and works with a total contract expenditure of £1.7bn. In financial year 2021-22 EA awarded 1,771 contracts with a combined value of £726m. The main categories of expenditure are: Business services and products, Catering, Minor Works Construction, Major Works



## PERFORMANCE REPORT - ANALYSIS

### Service Activity

Construction, Educational Resources, Facilities Management and Maintenance, Furniture and Equipment, Information Communication Technology, and Transport. The majority of education sector procurement opportunities are administered and overseen by the EA in its role as a Centre of Procurement Expertise (CoPE).

In May 2021 EA's Commercial Procurement Service achieved three prestigious industry awards by the GO Procurement Awards: First Place - 'Procurement Team of the Year' NI; Highly Commended - Social Value (Strabane Academy) and Best Procurement Delivery - Dynamic Shortlisting System for below threshold Construction Procurement categories in the UK National finals. These awards recognised the transformational change within EA procurement and demonstrate how the procurement team supports schools, children and young people, EA, and its contribution to NI Programme for Government.



### CHIEF EXECUTIVE'S OFFICE

#### EA Communications

EA's Communications team is the first point of contact for all media enquiries and is responsible for EA's social media as well as internal communications such as Staff Headlines and EA Now. Social media provides EA with opportunities to improve engagement with schools, staff, stakeholders and the media. As such, there has been significant effort made by the Communications team to develop a more strategic approach to how we use EA's social media channels. This has resulted in the development of a digital strategy; more engaging content featuring young people, school leaders and EA staff; greater sharing of school and youth based stories; scheduling of posts at key times to target specific audiences and a more customer focussed approach.

As well as providing our social media audience with information and advice around key messages (such as admissions and free school meals), the Communications team have unique opportunities to engage with stakeholders through social media. This includes sharing or engaging with positive/good news from schools, sharing relevant information from across educational sectors, promoting EA services and programmes, and replying to direct enquiries.

#### Social media and website activity for the period 1st April 2021 – 31st March 2022.

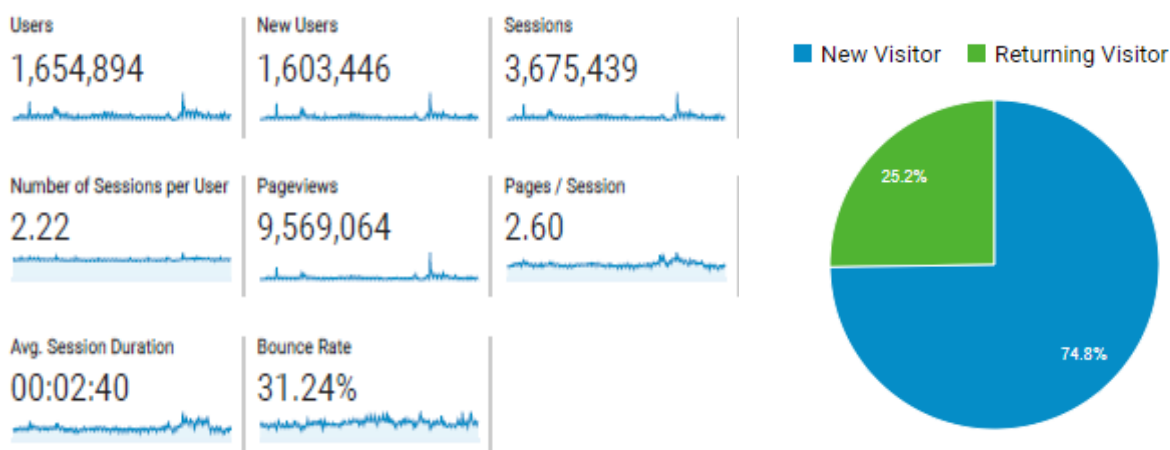
Social Media	Posts	Impressions/Reach	Engagement	Engagement Rate	Follower Growth
Twitter	633	3.1m	111k	3.3% (2022 target 3.1%)	+16% (+2.8k)
Facebook	587	15.2m	616k	2.4% (2.22 target 2.7%)	+23% (+12.7k)
LinkedIn	229	232k	12.4k	5.7% (2022 target 5.4%)	+35% (+1.4k)

Media stats	Press Releases	Media Enquiries	School Support Requests
	41	176	43

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

#### Website:



## HUMAN RESOURCES & CORPORATE SERVICES

### The People Plan



Approximately 8% of the population of NI work for EA.

EA is the single biggest employing authority in NI and therefore a valuable part of the NI economy.

The process to develop EA's next People Plan has commenced. The approach will be through Workforce Conversations, inviting our workforce, service users and stakeholders to have their say on the current and future employee proposition and experience at EA. These conversation about workforce practices will present the challenges and choices to shape EA's future People Plan and enable our workforce to develop to meet the future needs of schools, children and young people.

#### Organisational Development and Learning (OD&L)

OD&L launched a new training calendar in October 2021 to March 2022 offering virtual short bitesize training sessions to all staff. Six topics were delivered in this phase, each delivered at least twice. To

## PERFORMANCE REPORT - ANALYSIS

### Service Activity

date 266 staff members have participated in the bitesize training sessions. A calendar and expansion of topics will be produced for 2022-23.

We further developed our Statutory and Mandatory (SM) Training Matrix and Policy and associated interim recording and reporting processes. This was rolled out via Head of Service briefings and a new section has been developed on the EA website to allow staff to access and complete their SM Training. A new Corporate Welcome/Induction programme was launched in August 2021 which includes materials for new employees and a toolkit for managers as well as a virtual Welcome session. 7 Corporate Welcome sessions were run in 2021-22 with 195 new staff attending. This has been embedded across all the Corporate Area of EA, resulting in our staff being better supported in their roles and having a greater understanding of EA's work and values and how it fits into delivering the vision and mission of EA.

Our Great People Manager Programme was successfully delivered to 6 cohorts between October 2021 and April 2022 to 138 leaders. This has been delivered to a total of 341 participants since launch in January 2020. The programme brings School Leaders and Services Managers together as part of the leadership and management development training programme. 93% of recent cohort participants rated the programme 4 or 5 out of 5.

### Recruitment and Resourcing

The Chartered Institute of Personnel and Development (CIPD) Awards celebrate the contribution of HR and People Management in business. Through a judging process, the awards identify organisations and practices that are championing better work and working lives. EA's HR Services were Highly Commended for their Transformation of the EA Recruitment and Resourcing Service. This included the implementation of online recruitment, a new customer focused service delivery model and a new recruitment toolkit.



### Health & Well-Being

EA continued to deliver a Health and Wellbeing programme of work in line with EA's Health and Wellbeing Strategy and with particular reference to minimising the effects of COVID-19, ensuring our workforce were fully supported so schools and services could continue to operate during a challenging year. The EA HealthWell Hub is a digital solution to improve EA staff accessibility to key health and wellbeing information and initiatives. This serves thousands of staff across the education sector. The interactive website provides support, education, signposting and information on a wide range of topics as a way of improving their overall health and wellbeing.

- 250+ health and wellbeing initiatives, campaigns and sessions were provided for EA staff.
- The EA HealthWell Hub which had been fast-tracked to meet the needs of all EA staff during the early stages of the pandemic has become well established as a source of support to schools and services.
- The EA HealthWell Hub now has over 41k unique users and approximately a quarter of a million page-views since inception.



## PERFORMANCE REPORT - ANALYSIS

### Service Activity

EA won the “Excellence in the Education Sector” award at the Inspire Workplace Wellbeing Awards in October 2021.

### Corporate Governance Framework

In April 2020 Baker Tilly Mooney Moore were invited by the EA to undertake an independent, external review of the EA operational governance arrangements. The report was titled Education Authority Independent Review of Governance Arrangements – Operational April 2020.

The review identified areas where the operational governance arrangements could be improved, including;

- The development of an EA definition of Governance.
- The development of an Integrated Corporate Governance Framework.
- The development of a Corporate Governance Function.

In response to the recommendations, EA appointed a Head of Corporate Governance in June 2021 to progress the corporate governance function and to develop a Corporate Governance Service. In line with the review recommendations, a Corporate Governance Framework was developed to provide a broader overview of the governance structures, systems, and process within EA. This “one stop” document outlines EA’s overarching system of corporate governance, that ensures accountability, effective decision making and assurance at all levels within the organisation. Central to everything we do, it not only outlines how we are directed, controlled and led but also informs our culture, structures, and processes.

The framework aims to support EA to ensure the highest standards of corporate governance throughout the organisation and to promote good governance principles. It provides an overview of the structures, documents and controls in place, to ensure EA resources are used appropriately and efficiently, operating in accordance with best practice. The framework is organised under 5 key pillars of good governance, as follows:

- Accountability and Leadership
- Risk Management
- Compliance and Assurance
- Planning and Performance
- Learning and Review

## FINANCE & ICT

### EA Budgetary Control & Reporting

Budgetary Control & Reporting Division provides core corporate finance services to budget holders and schools and makes a significant impact through the overall implementation of the EA budget strategy across circa 50 services and over 1,000 schools and through direct operational engagement with all school leaders in the management of their schools’ delegated financial positions.

During 2021-22 the Budgetary Control & Reporting Division implemented the EA corporate financial strategy based on robust financial control across all EA budgets and services and delivered a balanced budget for the third consecutive year. They also worked directly with all school leaders to support them in their responsibility for the financial management of their schools and have advocated on their behalf for funding to deliver safe working and learning environments for all during the pandemic.



## **PERFORMANCE REPORT - ANALYSIS**

### **Service Activity**

#### **Accounting & Financial Services Division**

The Accounting & Financial Services Division employs over 200 staff and focusses on providing a range of customer centred financial services. These include:

- Corporate and Capital Accounting
- Payroll Service
- Accounts Payable
- Accounts Receivable
- Financial Systems

During 2021-22 the Division has adapted to new ways of working remotely and has worked closely with schools and other customers to deliver modern and efficient financial services. To summarise:

- We supported the management of the EA Capital budget in an extremely challenging financial context and reported a break- even financial position for 2021-22.
- We prepared the EA statutory Financial Statements.
- We paid approximately 35,000 staff each month, accurately and on time, and successfully supported the migration of a number of payrolls to the new integrated Oracle based system.
- We paid approximately 350,000 commercial invoices during the year, with a value of approximately £800m.
- We supported schools in administering and accounting for their various sources of income.
- We continued to develop our Financial Systems to ensure they are modern, efficient, and fit for purpose.

#### **EA One**

The EA One HR & Payroll solution went live in the pilot regions of Belfast and Omagh between October 2021 and March 2022. This has been followed by subsequent regional go-lives in Dundonald, Armagh and Ballymena. This means over 25,000 employees are now paid through the new integrated solution that covers online recruitment, procurement, finance, HR and payroll. In total, eight of the ten legacy EA payrolls have transferred to Oracle, with the remaining two cutting over by March 2023. The DE teachers' payroll will transfer by the end of July 2023. The successful cutover of the project into live is a major milestone for the EA One Project and will allow the EA to maximise the benefits of having all these support functions on one system platform by the middle of next year. Throughout the implementation period the Project has continued to work closely with impacted corporate and schools-based users and the initial feedback from the migrated sites has been largely positive. The delivery of the EA One Project is a strategically important business change objective to enhance the service the EA can provide to its employees and suppliers going forward.

#### **ICT Disposal Scheme to Schools**

During the financial year 2021-22 a new EA disposal scheme to schools was introduced, where ICT equipment no longer required for its original purpose and still in working order, could be redeployed to educational settings. 122 schools made applications and were supplied with desktops, laptops, printers, peripherals and network switches through this scheme.

## PERFORMANCE REPORT - ANALYSIS

### Equality

#### Equality

The EA Equality Scheme is a statement of EA's commitment to fulfil its statutory obligations in compliance with Section 75 and Schedule 9 of the Northern Ireland Act 1998. This Act places a duty on EA to promote equality of opportunity and good relations.

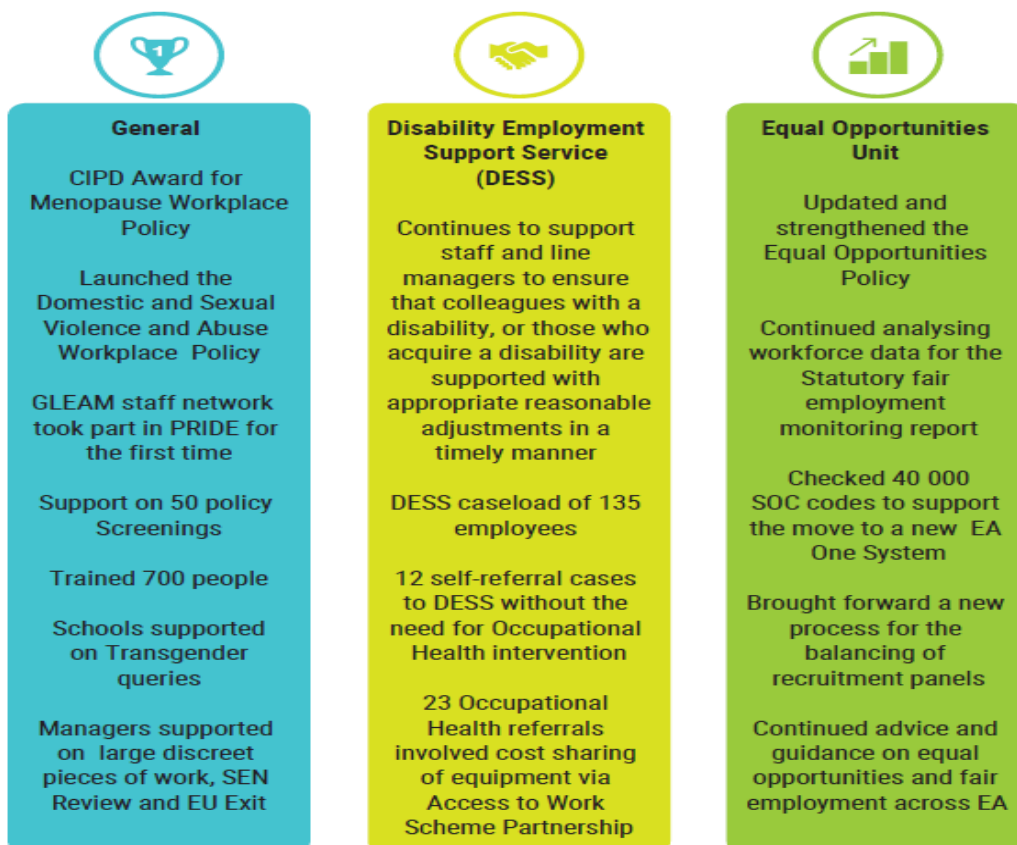
EA has placed Equality as a core value for the organisation and as such ensures equality is central to everything that it does. During 2021-22, in the context of the COVID-19 pandemic, EA has continued to take steps to promote equality and to engage and empower stakeholders (both internal and external) to be involved in shaping the delivery of EA services as the organisation continues to move forward and transform. Equality considerations were central to all decision making during the pandemic with Equality Managers directly supporting internal COVID-19 related project work. One such example of putting equality central to decision making was paying those entitled to Free School Meals directly and not moving to a voucher-based scheme. This decision was a positive action measure to address socio economic inequality.

The Unit took steps to further strengthen our commitment to Equality of Opportunity and Good Relations by publicly consulting on our revised Equality Scheme and updated our Audit of Inequalities with the most recent data and research, particularly important at this time as we could also take into consideration the effects of COVID-19 on the equality categories.

Rural Needs is still a key priority for the unit and we have been working with officers to ensure robust screening processes and inclusion of rural needs in service rollout.

The Equality & Diversity Unit continue to offer support, advice and guidance to all staff and some of the highlights of this work can be seen below:

#### EA Equality & Diversity Unit Highlights



## PERFORMANCE REPORT - ANALYSIS

### Equality

EA's Equality Unit won the CIPD NI HR Award for Best Inclusion and Diversity Initiative.

Now in their ninth year, the Chartered Institute of Personnel and Development (CIPD) Awards celebrate the contribution of HR and People Management in business. Through a judging process, the awards identify organisations and practices that are championing better work and working lives.

GLEAM is a network of support for LGBTQI+ employees and allies in the workplace.

SOC is a Standard Occupational Classification code which classifies occupations into broad job types and related job titles.



The EA's Equality Unit won the Best Inclusion and Diversity award for their Employee Menopause Policy and Support Initiative. The Equality Unit were also nominated for the Disability Employment Support Service (DESS).

### Rural Needs

#### Rural Needs

The Rural Needs Act (NI) 2016 provides a statutory duty on public authorities to have due regard to rural needs when developing, adopting, implementing or revising policies, strategies and plans, and when designing and delivering public services. The Rural Needs Act (NI) 2016 (the Act) came into operation for government departments and district councils on 1 June 2017 and for the remaining public authorities, including EA, on 1 June 2018.

In meeting its obligations, rural needs assessments, as part of the overall equality screening documentation, are now undertaken by policymakers within EA. Details of these assessments can be found on the EA website ([www.eani.org.uk](http://www.eani.org.uk)) and will be published within the DAERA (Department of Agriculture, Environment and Rural Affairs) Rural Needs Annual Monitoring Report 2021-22.

EA Equality Unit continues to provide support to EA senior officers in ensuring the needs of people living in rural communities are considered when making decisions and delivering our services. During 2021-22, training sessions with a focus on rural needs have been integrated into mainstream equality screening training and guidance tools.



#### GOING CONCERN STATEMENT

Management has reviewed the appropriateness of the preparation of the financial statements on a 'going concern' basis from a number of standpoints.

The Education Act (NI) 2014 established EA from 1 April 2015 as a regional authority with responsibility for the delivery of education, thereby dissolving the five legacy Education and Library Boards (ELBs) – Belfast ELB, Southern ELB, South Eastern ELB, North Eastern ELB and Western ELB - and the Staff Commission. EA is an Executive Non-Departmental Public Body (NDPB) sponsored by DE and DfE, funded by supply grants from the Northern Ireland Consolidated Fund.

In planning the continued delivery of EA's statutory functions and responsibilities, it is expected EA will continue to be funded for the foreseeable future from the Northern Ireland Consolidated Fund via DE and DfE. As such there is no significant impact on applying the going concern basis in preparing the annual report and financial statements, from a funding perspective.

EA's Statement of Financial Position as at 31 March 2022 notes a Total Surplus Net Equity of £1,407m, with Total Assets of over £2,440m. EA's most significant non-current liability relates to future Pension liabilities of £662m, which are expected to become due to staff on retirement in future years. The future pension liability is estimated annually by an independent Actuarial Expert and based on a number of assumptions. Further detail is provided within the Accountability Report - Remuneration and Staff Report.

As EA's Total assets exceed liabilities owed as at 31 March 2022, it has accordingly been considered appropriate to adopt a going concern basis.

EA has also assessed the impact of COVID-19 and of the UK's withdrawal from the EU on delivery of services and outcomes in the financial year 2021-22. Whilst it is acknowledged that such events have, and continue to have an impact on the level and type of EA services delivered, EA considers the going concern basis to continue to apply on the basis that EA services are legislatively required by the Education Act (NI) 2014.

The Corporate Leadership Team will continue to keep under regular review the impact of COVID-19 and implications of the UK's withdrawal from the EU on EA's services.

## SUSTAINABILITY REPORT

In 2021-22 EA made the organisation's Climate Change Policy a Corporate Strategic Priority together with Energy, Waste and Biodiversity Strategies and Action plans, in preparation for the NI Climate Change Act. EA's policies on Area Planning and Special Educational Needs provision have been developed.

In 2021-22, EA continued to invest in energy saving measures aimed at reducing ongoing running costs. Typical measures included:

- expenditure of £766k on energy related fabric improvements including insulation upgrades, roofing and window replacements. Lighting replacements included expenditure of £11k throughout the estate with a move in general to LED lighting; and
- upgraded controls and heating system improvements amounting to some £59k.

Energy costs increased from £20.5million in 2020-21 to £38.4million in 2021-22, due to the volatile energy markets since last November 2021 and the subsequent and ongoing Ukraine war. 2021-22 energy use compared to 2020-21 increased by 0.45% from 377.23GWh to 378.95GWh. These performance figures should be read in the context of the COVID-19 mitigation measures adopted by EA since March 2020.

EA have reviewed electricity tariffs and capacity charges and reduced costs by £438k and by hedging electricity and gas costs, £4.38million has been identified as cost avoidance i.e. this is where costs have been reduced through risk management and hedging of costs. Benchmarking and derogation saved £221k on the liquid fuels contract.

EA have been working from a combination of offices/home and EA personnel have had 124,621 online meetings. This has contributed to sustainability by reducing travel through commuting and therefore reducing emissions.

EA's Area Planning is working to provide equity of opportunity and to find creative and innovative solutions for sustainable education provision, particularly in rural areas.

### Waste and Recycling

Activities to reduce waste to landfill and increase recycling rates took place across EA's estate.

- 100% of EA waste disposed of through the private waste management contract was diverted from landfill in 2021-22, of which:
  - 3,712 tonnes were general waste of which 1,114 tonnes were recycled and the remaining 2,598 tonnes were recovered for conversion to waste derived fuel.
  - 1,406 tonnes of food waste were recycled in 2021-22.
  - 827 tonnes of mixed dry recyclables were recycled in 2021-22.
- Recycling paper, cardboard, glass, cans, toner cartridges waste and fluorescent tubes are continuing to be collected and recycled.
- Re-using teaching materials including books, furniture and other equipment when a school building closed. These resources were relocated to other schools on a needs basis.
- EA in partnership with DAERA, Queens University Belfast and Eco-Schools launched the second Plastic Waste in Schools competition aimed at raising awareness of the use of and recycling opportunities for single use plastics within schools; this was delayed due to COVID-19 restrictions.
- Transformation of digital admissions in 2021-22 continued to reduce in year paper applications and printing facilities have been upgraded across EA premises.
- The Catering Service is reviewing its use of single use plastics when supply contracts are being renewed with the aim of reducing single use plastics at source.

## PERFORMANCE REPORT - ANALYSIS

### Sustainability Report

#### Water

Water reduction measures included the following:

- Working with NI Water to update a report that identified all schools' water consumption (per pupil) over a two-year consumption period, benchmarked against better performing schools thus enabling targeted reduction.
- Water consumption in 2021-22 was 886,714 m<sup>3</sup> which is a 26% decrease from the 2020-21 total consumption of 1,208,332m<sup>3</sup>.
- In 2021-22 EA have resolved water leaks across 7 sites and £60k has been rebated to schools.

#### Procurement

Efficiency measures included the following. Further progress has been restricted by funding and COVID-19 pressures:

- The inclusion of environmental issues and the circular economy within criteria for procurement.
- Collaborative procurement of utilities through CPD ensuring that best value is achieved for schools and EA premises.
- Ongoing review of contract terms and conditions to ensure that they do not prevent the purchase of re-manufactured, refurbished and recycled products.
- The provision of Display Energy Certificates within schools continued in 2021-22.
- Procurement of all construction projects with requirements to achieve a Building Research Establishment Environmental Assessment Method (BREEAM) excellent rating for all new buildings and a very good rating for refurbishments.
- The Minister for Education announced 9 new build schools in June 2020, the Net Zero Building Standard and BREEAM Excellent is being piloted on these projects. (Note: this has been updated and is now being applied on 9 out of 9 announced).

#### Education

- Education for Sustainable Development (ESD) is enshrined within the Northern Ireland curriculum as part of the core objective of developing children and young people as contributors to the economy and the environment. Opportunities exist across the subject and learning areas to incorporate ESD, particularly when incorporated within Outdoor Learning opportunities. EA has developed a significant body of resources to promote and facilitate outdoor learning opportunities in schools. This has included provision of a range of Teacher Professional Learning opportunities for both primary and post primary teachers.
- Energy and environmental staff are trained and supportive of Eco-Schools accreditation programme. 1,130 schools were registered with the Eco-Schools accreditation programme prior to COVID-19 and 2020-21 Eco-Schools assessments were not possible due to COVID-19 travel restrictions.

#### Business in the Community (BITC) - NI Environmental Benchmarking Survey

In 2021-22 EA participated in the BITC Environmental Benchmarking Survey and moved from the Silver to the Gold category.

#### Long Term Trend Analysis

##### EA Total Outturn

In 2021-22 EA received total budget allocations of £2,420.0m (2020-21 £2,360.3m) comprised of funding allocations to the following budgets:

- Aggregated Schools Budget (ASB) funding, which is delegated to schools with Board of Governors and Principals responsible for managing the school finances and staffing decisions;
- VGS/GMI schools, for which EA assumed responsibility from 1 April 2017 (including some additional transactional services to VGS/GMI schools which transferred to EA on 1 April 2018);
- Block Grant which covers a range of policy, statute and contract-based services for school, children and young people;
- Earmarked funding which cover specific initiatives including the costs of voluntary exit and maintenance; and
- Youth covering a range of provisions for children and young people involved in the statutory and voluntary sectors.

In 2021-22 EA maintained service delivery in a challenging operational environment and supported the sector in managing the financial impacts of the COVID-19 pandemic, Brexit, geo-political uncertainty and wide-scale labour relations issues which have contributed to increasing costs and financial volatility in year. In this context, EA has worked to implement its budget strategy which protects frontline services to schools, children and young people and to absorb its in year pay and price pressures. A combination of managing expenditure and securing additional funding of £187.75m throughout the year has enabled EA to report a small underspend of £3.2m (0.13%) against budget.

The Final Resource Outturn position reported for 2021-22 notes:

- an overspend of £1.3m for Aggregated Schools Budgets equating to 0.1% of that total budget
- an underspend of £412k across Block Grant Budgets equating to an underspend of 0.05%.
- total underspends of £6.2m (2.61%) across a range of earmarked budgets.

EA fully spent its capital allocations of £145m in 2021-22, with over £70m (48%) invested in the school estate (£52m in minor works and £18m in major works). Remaining capital funding included allocations to a COVID-19 Teachers' laptop scheme (£19.8m), EA Transport Fleet (£18m), EA ICT infrastructure (£18.1m) and £4.7m in Youth.

The EA budget strategy relies heavily on securing in year budget allocations and this represents a significant financial risk to the organisation. In 2022-23 EA will work in conjunction with Education partners to develop a service delivery model that will bring schools and the EA onto a stable and sustainable financial footing. This will involve a fundamental review of the scope, scale, delivery and funding of services to our children and young people including the statutory, regulatory and policy basis for doing so.

99% of EA's outturn continues to be spent directly in schools or spent directly supporting schools and services to children and young people. The remaining 1% includes costs required to meet statutory responsibilities, corporate governance, HR and legal services including claims and solicitors.

Total spend has continued to increase since EA took on the role of the former Education and Library Boards on 1 April 2015, due to increases in demand for policy, statute and contractual based services; inflationary pressures affecting energy prices and costs of goods and services; the transfer of new responsibilities (such as VGS/GMI schools); and new statutory requirements such as the Apprenticeship Levy.

## PERFORMANCE REPORT - ANALYSIS

### Long Term Trend Analysis

#### Total School Spend

At over £1.342bn (including VGS/GMI), the Aggregated Schools' Budget outturn is the largest element of total EA outturn. In 2021-22 Schools also received allocations from Earmarked (£143m) and Recurrent (£5m) budgets and EA funded VG-GMI schools excepted items (£59m) bringing total allocations to schools to £1,549m, equating to 64% of EA funding received in 2021-22.

From 2015 to 2021 schools have been managing their financial positions at increased financial risk of spending more than funding allocations. The combined impact of increasing demand, inflationary pressures and insufficient budget allocations and reduced spending power has had a detrimental impact on the financial health of schools in that period.

In 2021-22 the Education Minister increased the level of financial support to schools to address the costs of COVID-19 across the sector, pressures in meeting demand for Special Educational Needs and increases in energy costs to mitigate the impact of the current economic environment.

There are a number of key factors which have contributed to this improvement, such as:

- Increases in schools budget allocations (including earmarked allocations) have outstripped increases in schools expenditure by 3% from 2015/16 to 2021-22. This equates to a budget impact of approximately £30m over that period and the most significant increases relate to support provided to the sector to fund specific interventions for Special Educational Needs and COVID-19-response.
- Certain costs reduced due to the operational responses to COVID-19, such as exam fees, exam preparation materials, teacher development programmes, school trips, and savings due to delays in securing recruitment of staff.

These factors contributed to the surrender of £34.5m funding in 2021-22 from schools in surplus to access in future years. The improvement in Schools' overall financial positions is a temporary reprieve from the financial pressures schools have faced since 2015/16 and is unlikely to continue in 2022-23 without significant additional funding being made available to the sector.

Some Governors, Principals and teachers are under increasing stress and pressure to balance what they perceive as unrealistic budgets whilst also striving to maintain and further improve education standards. Schools leaders also highlighted that some changes are needed to the Common Funding Formula, the tools that are available for workforce planning and that making further cost savings is not possible without impacting upon educational outcomes.

The main cost in schools is staff with over 80% and in some cases 90% of a school's costs being staff related. Significant savings can only be driven through a reduction in staffing numbers. There have been insufficient redundancies to meet the financial pressures and current schemes operate on a refresh and renew basis, which has not delivered the level of reductions required.

#### Summary

Over 90% of EA services are policy, statute and contract-based and over 80% of costs are staff-based. This means that costs cannot be significantly reduced without changes to legislation, contracts and staffing levels which can be costly and will take time. Given structural and services constraints, EA can cope with the impact of some pressures. However, EA cannot cope with the combined impacts of declining budgets, structural constraints, pay & price inflation, unavoidable and increasing demand for policy, statute and contract-based services and declines in schools' finances. The system requires additional funding and support to ensure that DE, EA, school leaders and governors can sustain the improvements that have been made in educational outcomes to date. This will enable the increasing requirements of children and young people (including those with special and additional needs) to be addressed and will facilitate transformation of the system to ensure that it can continue to fulfil the

## PERFORMANCE REPORT - ANALYSIS

### Long Term Trend Analysis

important role that education plays in NI communities, and in achieving Programme for Government outcomes to contribute to a vibrant economy and a healthy population.

A handwritten signature in black ink, appearing to read 'Sara Long', followed by a small dot.

**Sara Long**  
**Chief Executive**

**15 December 2022**

# ACCOUNTABILITY REPORT

## Corporate Governance Report

### Directors' Report

**Chief Executive:** Ms Sara Long

**Chairperson:** Mr Barry Mulholland

#### Our Board

In line with the Education Act (Northern Ireland) 2014, the EA Board is made up of 20 members plus the Chairperson as set out below:

- 8 political members who were nominated by political parties according to a formula based on the D'Hondt mechanism;
- 4 members representative of the interests of the transferors (the 3 main Protestant churches) of controlled schools;
- 4 members representative of the interests of the trustees of maintained schools;
- 1 member representative of the interests of integrated schools;
- 1 member representative of the interests of Irish-medium schools;
- 1 member representative of the interests of voluntary grammar schools; and
- 1 member representative of the interests of controlled grammar schools.

#### Board Membership during 2021/2022

Rev Amanda Adams	Mrs Sarah Kelly
Miss Frances Boyd	Mr Gerry Lundy
Mr David Cargo	Mr Frank Maskey
Mrs Patricia Carville OBE	Mr Nelson McCausland
Mr Jonathan Craig	Mrs Gillian McGrath
Mr Giovanni Doran	Dr Andy McMorran OBE
Mr Ronnie Hassard*	Ms Angela Mervyn
Rev Robert Herron OBE	Mr Kieran Mulvenna
Mr Maurice Johnston	Mr Liam Ó Flannagáin
Mr Paul Kavanagh	Miss Rosemary Rainey OBE

\*Mr Ronnie Hassard joined the board on 1 April 2021.

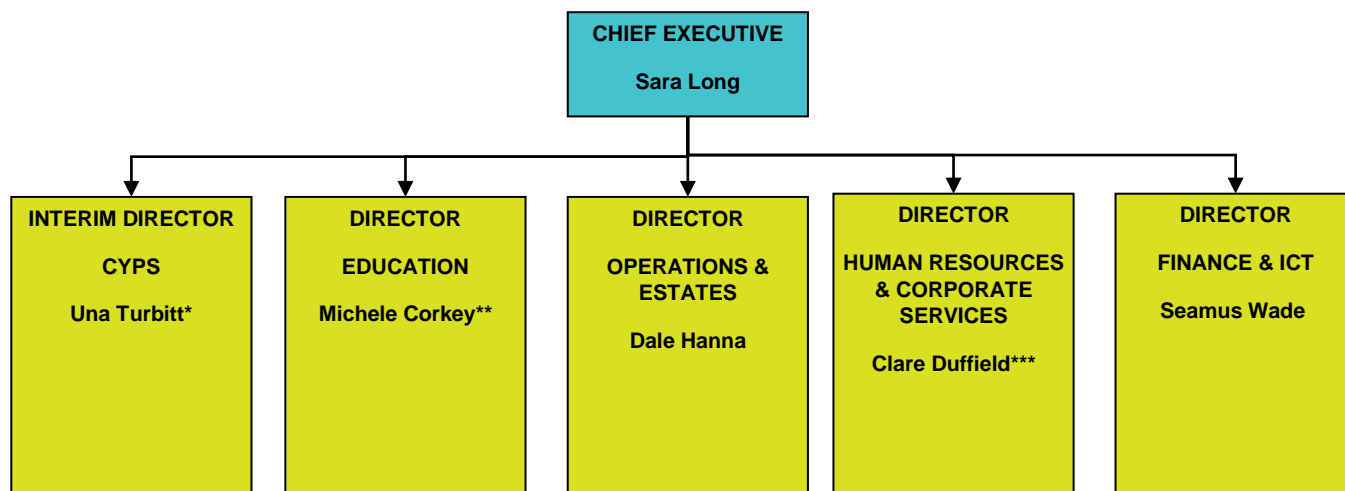
(i) Sir Gerry Loughran left the board on 31 March 2021.

## ACCOUNTABILITY REPORT – Corporate Governance Report

### Directors' Report

#### Executive Directors

EA's executive team consists of the Chief Executive and five Directors. The EA executive team during the 2021-22 financial year is set out below.



\*Una Turbitt was appointed as Interim Director of Children and Young People's Services on 27 April 2020.

\*\*Robbie McGreevy was appointed as Interim Director for Human Resources and Corporate Services on 1 June 2022 replacing Clare Duffield.

\*\*\*Cynthia Currie was appointed as Interim Director of Education on 26 September 2022 replacing Michelle Corkey.

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



### Policy and Practice on Payment of Creditors

#### Payments to Suppliers

#### Public Sector Payment Policy – Measure of Compliance

The government requires EA to pay its trade creditors in accordance with the Better Payment Practice Code and Government Accounting Rules. EA's payment policy is consistent with the Better Payment Practice Code and Government Accounting Rules and unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods and services, or on presentation of a valid invoice or similar demand, whichever is later. In line with best practise EA also endeavours to maximise the number of invoices paid within 10 days.

The measures of compliance are as follows:

	Based on Invoice Date 2021-22		Based on Invoice Date 2020-21	
	Number	Value £000	Number	Value £000
Total bills paid in the year	352,306	836,475	274,523	688,923
Total bills paid within 10 days	179,520	751,817	201,854	631,595
% of bills paid within 10 days	50.96%	89.88%	73.53%	91.68%
Total bills paid within 30 days	263,287	805,198	248,566	675,933
% of bills paid within 30 days	74.73%	96.26%	90.54%	98.11%

Payment performance for both the 30 day metric and 10 day metric worsened in 2021-22 compared to the previous year. The primary reason for this was a 28% increase in the volume of invoices which had to be processed compared with the previous year. This put additional pressure on an under resourced finance team and impacted negatively on payment performance. EA is working to implement an e-invoicing solution to help improve payment performance into the future.

EA incurred net interest charges of £2,471 in 2021-22 (2020-21: £2,583) due to late payment of invoices. These charges have been included in the disclosures in the Losses Statement within the Assembly Accountability Report.

Further information is available at:

<https://www.education-ni.gov.uk/prompt-payment-performance>

#### Disclosure of Relevant Audit Information

#### Complaints Handling

EA is committed to continuous improvement in the planning and delivery of its services. Complaints are viewed as opportunities to address concerns and to put things right.

In May 2021, EA adopted a new two stage complaints model as recommended by the Northern Ireland Public Services Ombudsman (NIPSO). A new Complaints Handling Policy was drafted following consultation with the NIPSO and was implemented in February 2022.

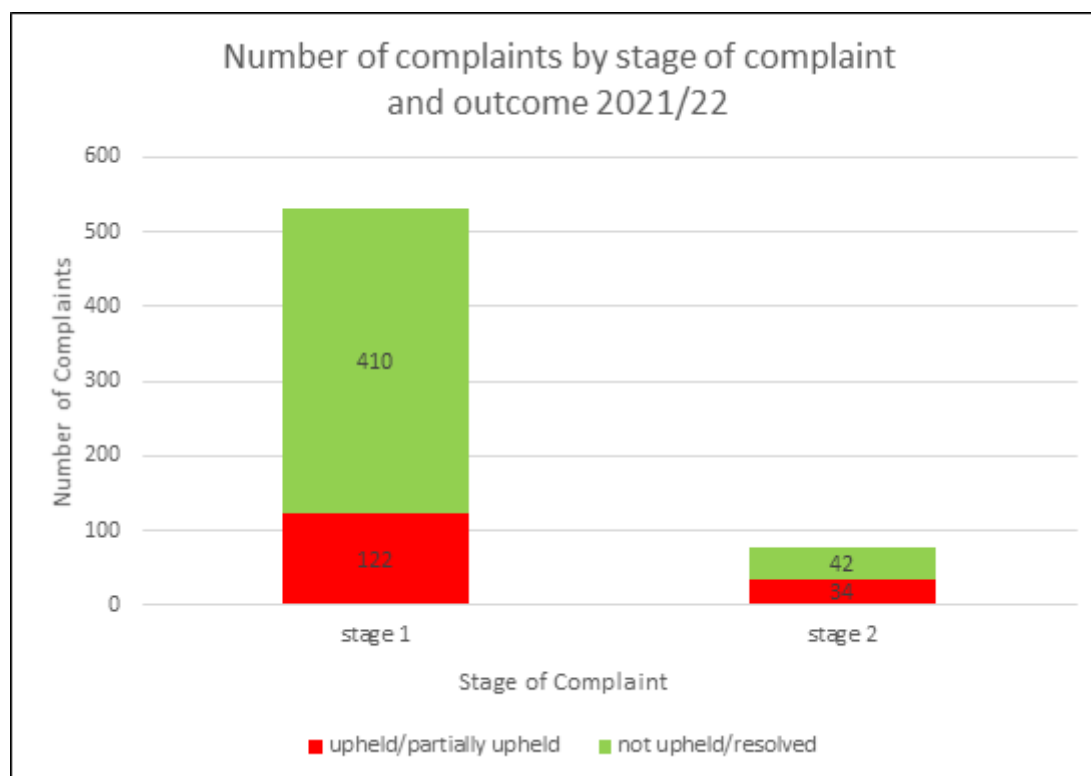
The new policy incorporates a number of procedural changes including:

- the move from a three-stage complaints process (Stage 1a, 1b and 2) to a two-stage complaints process (Stage 1 and 2);
- the requirement for frontline staff to log complaints received onto a newly developed Complaints Management System; and
- a greater emphasis being placed on attempting to resolve complaints at the outset.

The systems and internal procedures within the Corporate Complaints Service are continuously monitored and improved to ensure complaints are handled efficiently and consistently across EA in line with its policy.

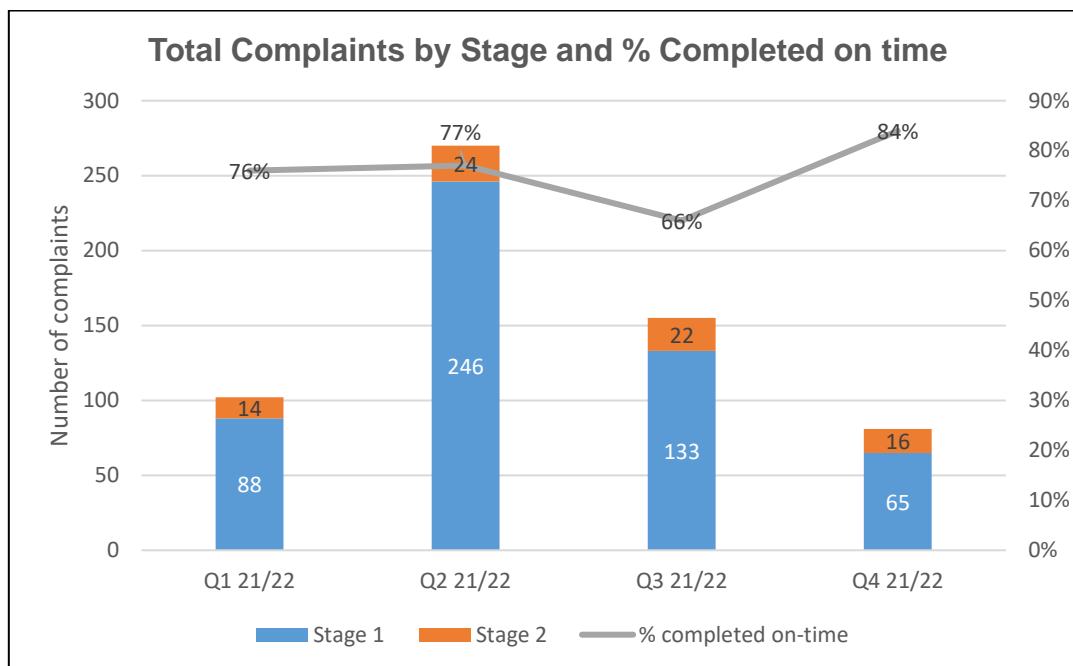
During 2021-2022, EA received 608 complaints, an increase in 105% from the previous year. The breakdown in stages is as follows:

- EA received 532 Stage 1 complaints. These are dealt with and resolved by frontline staff with a five working day response deadline. Of that number, 122 (23%) were Upheld (*includes Partially Upheld*) and 410 (77%) were either not upheld or resolved.
- EA received 76 Stage 2 complaints. These are investigated by senior staff and responses approved and issued by the relevant Director within 25 working days. Of that number, 34 (45%) were Upheld (*includes Partially Upheld*) and 42 (55%) were either not upheld or resolved.

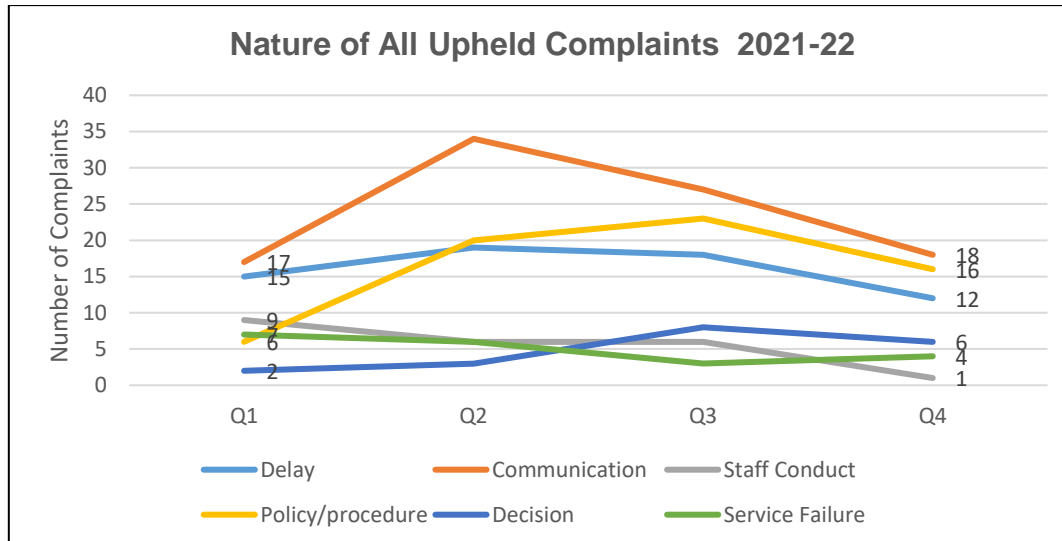


## ACCOUNTABILITY REPORT – Corporate Governance Report

### Directors' Report



Overall performance is improving as the number of Stage 1 and Stage 2 complaints is significantly lower in Q4 than the previous two quarters. Overall % of complaints responded to on-time is 84% for all complaints in Q4, which is the highest in all quarters in 2021-22. In Q3 66% of all EA complaints were responded to on-time and 24 complains were resolved. Communication issues followed by policies/procedures continue to be the 2 dominant reasons for upheld complaints in Q4.

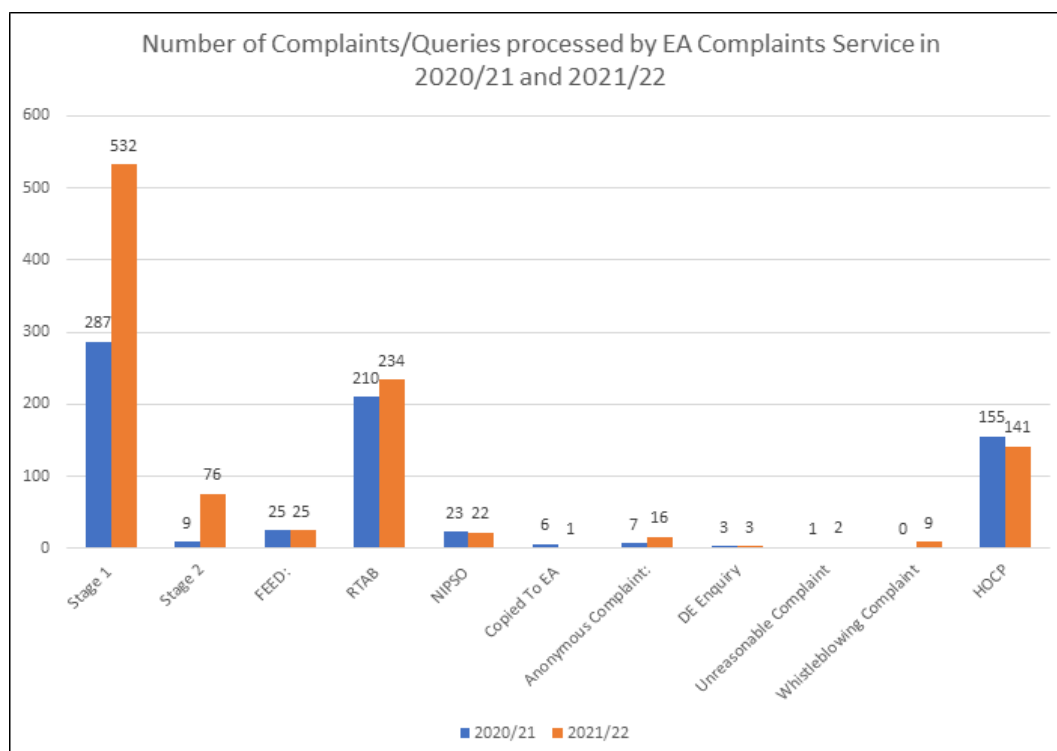


Across 2021-22 there has been a rise in upheld complaints due to policy/procedure. Other reasons for complaints remain relatively static with communication issues remaining the dominant reason for upheld complaints in all quarters. Since Q4, data has been collected on the number of resolved complaints.

In addition to the complaints handled under EA's Complaints Handling Procedure at Stages 1 and 2, the EA Corporate Complaints Service also processed the following complaints and queries:

## ACCOUNTABILITY REPORT – Corporate Governance Report

### Directors' Report



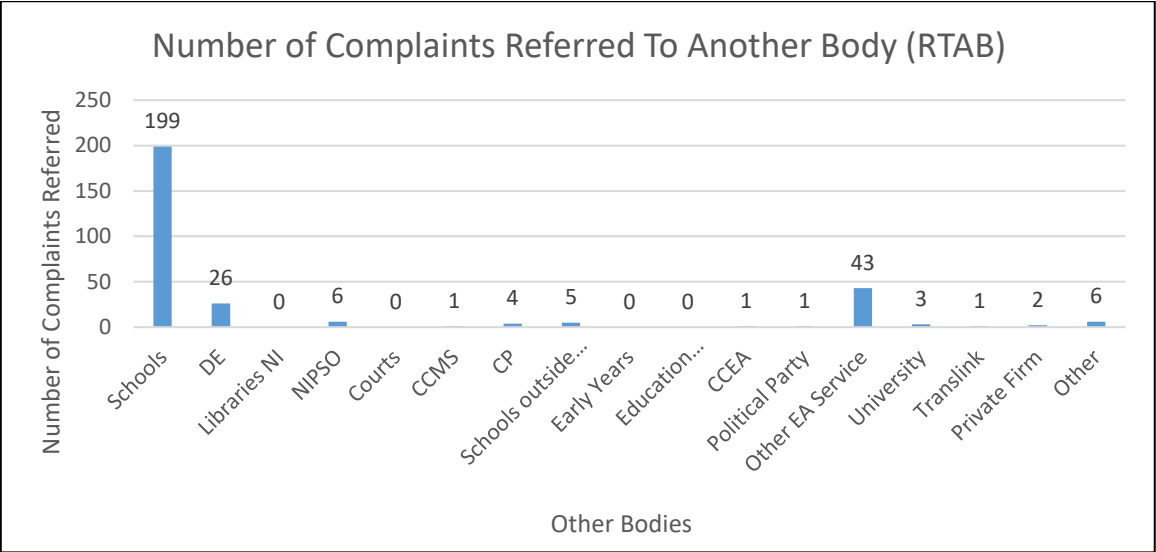
Types of Complaint/Query Received by EA Complaints Service	
Stage 1	Stage 1 complaint under EA's Complaints Policy
Stage 2	Stage 2 complaint under EA's Complaints Policy
FEED	Positive feedback or comments to service
RTAB	Complainant Referred To Another Body ( <i>See breakdown of other bodies below</i> )
NIPSO	Enquiries and Investigations from NIPSO
Copied To EA	Complaint is directed to another Body and a copy is forwarded to EA
Anonymous Complaint	The Complainant has not revealed their identity or has requested to remain anonymous
DE	Enquiries from DE
Unreasonable Complaint	The Unreasonable Complaints Policy has been applied
Whistleblowing Complaint	The Whistleblowing Policy has been applied
HOCF	Handled Outside EA's Complaints Policy because there is an internal appeals process or mechanism through which the complaint can be handled e.g. Dispute Avoidance and Resolution Service (DARS), HR, or a response under normal business is required.

Some complaints received may relate to services that are not provided by EA or on EA's behalf. In cases like these, the complainant is assisted by referring them to the body responsible for the service. The breakdown of RTAB complaints that were referred to another body is shown below. Please note the complaint may have related to more than one body and so the complainant may have been

ACCOUNTABILITY REPORT – Corporate Governance Report

Directors’ Report

referred to more than one body to help resolve their issue. Other bodies were referred to a total of 298 times across the 234 RTAB complaints received.



Complaints provide valuable customer feedback and identify opportunities to improve services and service delivery across the EA. The new system for the recording, analysing, and reporting of lessons learned from complaints will contribute to this improvement. As a result of the complaints received in this period, a number of improvement measures have been implemented.

Anyone wishing to submit a comment or complaint can find all relevant details on EA’s website at: EA’s Website – Comments and Complaints or by emailing complaints to [feedback@eani.org.uk](mailto:feedback@eani.org.uk).

Personal Data Incidents

Information on Data Protection and Information Governance is included in the Governance Statement.

### Statement of the Accounting Officer's Responsibilities

#### Statement of the Education Authority and Chief Executive's Responsibilities

Under Paragraph 15, Schedule 1 to the Education Act (NI) 2014, EA is required to make arrangements for a statement of accounts to be prepared in respect of each financial year, in such form and containing such information as DE may direct, with the approval of the Department of Finance (DoF).

The accounts are prepared on an accruals basis and must give a true and fair view of EA's state of affairs at the year-end and of its net resource outturn, the application of resources, 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 Financial Reporting Manual* and in particular to:

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

The 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 EA's assets are set out in *Managing Public Money NI* published by the DoF.

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

## GOVERNANCE STATEMENT

### Scope of Responsibility

As Accounting Officer for EA, I am responsible for the control and governance arrangements in operation. This Governance Statement outlines how I have discharged my responsibilities to manage and control resources in the course of the year. The governance system, as outlined in this statement, supports the achievement of the EA's policies, aims and objectives, while safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money (NI).

### Purpose of the Governance Framework

The governance framework comprises the systems and processes, culture, and values by which the EA is directed and controlled. It enables the EA to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

The governance framework is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The governance framework is based on an ongoing process designed to:

- identify and prioritise the risks to the achievement of the EA's policies, aims and objectives; and
- evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

The governance framework has continued to operate up to the date of approval of the Annual Report and Accounts and accords with Department of Finance guidance.

EA's corporate business is primarily managed through the Corporate Leadership Team and the EA Board and its Committee structure.

The Corporate Leadership Team is comprised of the following officers.

- Chief Executive
- Director of Children and Young People's Services
- Director of Education
- Director of Finance & ICT
- Director of Human Resources and Corporate Services
- Director of Operations and Estates

A review of EA Board's Committee structure took place during 2020-21 and the following Committee structure was implemented in April 2021.

- Performance and Engagement Standing Committee
- Strategic Planning and Policy Committee
- Resources and People Committee
- Membership and Teaching Appointments Committee
- Governance, Risk and Audit Committee
- Child Protection and Safeguarding Sub-Committee



## ACCOUNTABILITY REPORT – Corporate Governance Report

### Governance Statement

- Remuneration Committee
- Expulsions Committee

EA is a non-departmental body sponsored by DE. EA is responsible for ensuring that efficient and effective pre-school, primary and secondary education and sufficient schools and educational services are delivered equitably across NI, are available to meet the needs of children and young persons and for ensuring the provision of efficient and effective youth services.

The role of the EA Board involves ensuring that the EA's policies and actions support the NI Executive's Programme for Government targets and the strategic policies of the Minister of Education, and that the EA's affairs are conducted with regularity and probity and deliver value for money.

The EA Board considered and ratified the business of each Committee meeting and also considered and approved EA's Corporate Business Plan and Risk Management updates.

As a result of the COVID-19 pandemic and the need for measures to be put in place for social distancing in line with Public Health Agency guidance, the EA Board and Committee meetings were held either via an online platform or a blended approach.

There were 11 meetings of the EA Board during the year with overall Member attendance at 97%. 21 Members served on the Board.

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Mr Barry Mulholland (EA Board Chairperson)	11	11	100
Rev Amanda Adams	11	11	100
Miss Frances Boyd	11	11	100
Mr David Cargo	11	11	100
Mrs Patricia Carville OBE	11	11	100
Mr Jonathan Craig	10	11	91
Mr Giovanni Doran	11	11	100
Mr Ronnie Hassard	10	11	91
Rev Robert Herron OBE	11	11	100
Mr Maurice Johnston	11	11	100
Mr Paul Kavanagh	11	11	100
Mrs Sarah Kelly	11	11	100
Mr Gerry Lundy	11	11	100
Mr Frank Maskey	10	11	91
Mr Nelson McCausland	11	11	100

## ACCOUNTABILITY REPORT – Corporate Governance Report

### Governance Statement

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Mrs Gillian McGrath	9	11	81
Dr Andy McMorran OBE	10	11	91
Ms Angela Mervyn	11	11	100
Mr Kieran Mulvenna	10	11	91
Mr Liam Ó Flannagáin	11	11	100
Miss Rosemary Rainey OBE	10	11	91

### Performance and Engagement Standing Committee

The Performance and Engagement Standing Committee is a standing committee of EA to support the Board on the oversight and monitoring of:

- the exercise of EA's statutory functions (so far as its powers extend) in relation to encouraging, facilitating, and promoting Shared Education and Community Use of Schools;
- the exercise of EA's functions in relation to Integrated Education in the context of DE duty to encourage and facilitate the development of Integrated Education;
- the exercise of EA's functions in relation to Irish Medium schools in the context of the Department's duty to encourage and facilitate the development of Irish-medium Education;
- the exercise of EA's statutory functions in relation to children with Special Educational Needs;
- the effectiveness and performance of EA services; and
- the quality of EA's services including EA's stakeholders' experience;

so as to ensure that EA is meeting the **Learning** needs of our children and young people.

During the year the Committee maintained a focus on the improved delivery of services for children with special educational needs (SEN) and the Committee received regular reports in relation to the Statutory Operations Improvement Project and on the performance of the Statutory Operations Service. Regular updates were also received on work to address pressures relating to SEN placements in September 2021.

Reports were received on the delivery of EA's statutory function to encourage, facilitate, and promote Shared Education and Community Use of Schools, including updates on the Strule Shared Campus Programme. Updates were also received on EA's support to DE duty to encourage and facilitate the development of Integrated Education and Irish Medium Education.

The Committee considered equality matters including EA's Annual Report to the Equality Commission for Northern Ireland, the Fair Employment Monitoring Return 2021 and the Rural Needs Annual Report.

During the year information was provided to Members providing assurance on the delivery of business areas and on the performance of EA services including the following.

- Quarterly updates on the Corporate Performance Report 2021-22
- Quarterly updates on performance against the EA Business Plan 2021-22
- Analysis Report of EA Corporate Business Plan 2020-21
- Admissions to Post Primary Schools in September 2021 and Appeals

## ACCOUNTABILITY REPORT – Corporate Governance Report

### Governance Statement

- Quarterly updates on the Youth Service and on engagement with Children and Young People through the 'My Voice' Programme

There were 10 meetings of the Performance and Engagement Committee during the year with overall member attendance at 92%.

Fifteen Members served on this Committee during the year. Attendance at the Committee during the year was as follows.

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Rev Amanda Adams (Committee Chair)	10	10	100
Mr David Cargo	9	10	90
Mr Jonathan Craig	8	10	80
Mr Ronnie Hassard	9	10	90
Rev Robert Herron OBE	3	4*	75
Mr Maurice Johnston	10	10	100
Mrs Sarah Kelly	10	10	100
Mr Frank Maskey	10	10	100
Mr Nelson McCausland	8	10	80
Mrs Gillian McGrath	9	10	90
Dr Andy McMorran OBE	9	10	90
Mr Barry Mulholland	10	10	100
Mr Kieran Mulvenna	10	10	100
Mr Liam Ó Flannagáin (Committee Vice-Chair)	10	10	100
Miss Rosemary Rainey OBE	9	10	90

\*Rev Robert Herron stood down from the Performance and Engagement Committee on 30<sup>th</sup> September 2021.

### Strategic Planning and Policy Committee

The Strategic Planning and Policy Committee was established to support the setting of strategic direction through:

- delivery of its strategic priorities;
- development and monitoring of the EA Corporate Business Plan;
- exercising EA's statutory powers and duties in relation to school development proposals;

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- consideration of other key corporate and cross cutting strategies and policies, including those related to area planning, shared education, community use of schools, Integrated Education and Irish-medium Education; and
- enabling school improvement in order to deliver system benefits, including curriculum and careers;

so as to ensure EA is providing **Excellent** support services.

The Committee considered the draft 'Strategic Area Plan 2022-27: Planning for Sustainable Provision' which sets out the strategic direction of Area Planning for the next five years and aims to ensure that all pupils can access a broad and balanced curriculum in sustainable schools. The educational best interests of children and young people are the focus of the plan, in particular the need to raise standards through a network of sustainable schools.

The Committee also considered the draft 'Special Education Strategic Area Plan 2022-27: Planning for Special Education Provision' which is the first regional Special Education Strategic Area Plan for Northern Ireland and sets the strategic direction of Special Education Area Planning for the next five years.

During the year, the Committee considered and approved the EA Corporate Business Plan 2021-2022. The Committee welcomed improved links between business, financial and workforce planning.

During the year, the Committee was briefed on a number of strategic priorities, policies and strategies including the following.

- Revised EA Equality Scheme, Audit of Inequalities and on the consultations in respect of the Equality Action Plan 2022-27 and the Disability Action Plan 2022-27
- SEND Strategic Development Programme
- Education Technology Services Programme
- EA One Project
- Corporate Communications Strategy
- Commencement of SEND legislation
- EA Health and Safety Statement Policy
- School Improvement Strategy
- Complaints Handling Policy

There were 10 meetings of the Strategic Planning and Policy Committee during the year with overall member attendance at 90%.

Eighteen Members served on this Committee during the year. Attendance at the Committee during the year was as follows:

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Member	2021-22		
	Meetings Attended	Out of a Possible	%
Mr Jonathan Craig (Committee Chair)	8	10	80
Rev Amanda Adams	4	4*	100
Miss Frances Boyd	10	10	100
Mr David Cargo	9	10	90
Mrs Patricia Carville OBE	10	10	100
Mr Giovanni Doran (Committee Vice-Chair)	9	10	90
Mr Ronnie Hassard	9	10	90
Rev Robert Herron OBE	10	10	100
Mr Maurice Johnston	10	10	100
Mrs Sarah Kelly	9	10	90
Mr Nelson McCausland	8	10	80
Mrs Gillian McGrath	9	10	90
Dr Andy McMorran OBE	9	10	90
Ms Angela Mervyn	8	10	80
Mr Barry Mulholland	9	10	90
Mr Kieran Mulvenna	10	10	100
Mr Liam Ó Flannagáin	7	10	70
Miss Rosemary Rainey OBE	8	10	80

\*Rev Amanda Adams stood down from the Strategic Planning and Policy Committee on the 7<sup>th</sup> September 2021.

### Resources and People Committee

The Resources and People Committee provides strategic oversight for the use of EA resources by:

- being effective in the delivery of its strategic financial planning process;
- managing its estates efficiently;
- ensuring value for money; and
- managing its people issues effectively in keeping with good practice and monitoring how people strategies contribute to improved organisational performance;

so as to ensure that EA is developing **All Our People** to carry out their jobs successfully and **Managing Our Resources** effectively and efficiently.

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The Committee approved EA's financial strategy and budget for 2021-22 and was updated on a monthly basis on the overall EA and schools' financial position. The Committee was advised on emerging risks and actions throughout the year and updated on monitoring round bids and allocations. During the year, the Committee was also briefed on the impact of COVID-19 related allocations in-year, the anticipated reduction of COVID-19 related expenditure, and the need for sustainable budgets for schools.

During the year, the Committee was briefed on significant staffing pressures within EA and the Committee was provided with information on proposed staffing structures and mitigations put in place to manage pressures.

Key items of business considered during the year include the following.

- SEN Placements for September 2021
- Update on the Procurement of Maintenance and Minor Works
- Energy Cost Increases and Capacity Charges
- Challenges in service delivery post EU Exit
- EA Accountability in relation to Voluntary Grammar and Grant Maintained Integrated Schools

A range of updates were received on workforce related matters including the following.

- The Education Welfare Service Transformation Project
- Work to develop EA's future People Plan through a Big Workforce Conversation
- Health and Wellbeing
- Workforce Planning

There were 12 meetings of the Resources and People Committee during the year with overall Member attendance at 90%. Over the course of the year, twelve Members served on this Committee.

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Rev Robert Herron OBE (Committee Chair)	12	12	100
Miss Frances Boyd	12	12	100
Mrs Patricia Carville OBE	9	12	75
Mr Giovanni Doran	11	12	92
Mr Ronnie Hassard	10	12	83
Mr Maurice Johnston (Committee Vice-Chair)	12	12	100
Mr Paul Kavanagh	11	12	92
Mr Gerry Lundy	10	12	83
Mr Nelson McCausland	12	12	100
Mr Barry Mulholland	12	12	100
Mr Kieran Mulvenna	10	12	83
Mr Liam Ó Flannagáin	9	12	75



## ACCOUNTABILITY REPORT – Corporate Governance Report

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#### Governance, Risk and Audit Committee

The Governance, Risk and Audit Committee is an advisory Committee of EA and supports the EA Board in its responsibilities of reviewing the reliability and integrity of its:

- Corporate Governance Framework;
- management of risk across EA; and
- delivery of internal audit function.

to ensure that the comprehensiveness of EA's governance framework is meeting the Board's and the Accounting Officer's assurance needs and to support **Nurturing Leadership** across EA to give clear direction in a dynamic and complex environment.

In accordance with DAO (DFP) 06/13 Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013, the Governance, Risk and Audit Committee is required to publicly report annually on its work and how it discharges its responsibilities.

The Committee has a responsibility to scrutinise and challenge the adequacy of management responses to issues identified by audit activity and any assurances which are provided to the Chief Executive as Accounting Officer. Senior EA officers attend meetings of the Governance, Risk and Audit Committee as do representatives of EA and the Northern Ireland Audit Office (NIAO).

The Committee completed a comprehensive work programme during the year. As in previous years, focus was given to the consideration of risk management and the Head of Internal Audit & Assurance's independent review of the Corporate Risk Register. The Committee was encouraged that the 2019-20 and 2020-21 Annual Report and Accounts were certified by the Comptroller and Auditor General without qualification. This was a significant achievement, particularly given the impact of the COVID-19 pandemic and the budgetary challenges that EA faced.

The Committee received updates from the Head of Corporate Governance and welcomed assurances that corporate governance continued to be strengthened with focus on the alignment of and connections between governance processes, systems and structures across the organisation.

The Committee also received updates from the Director of Finance and ICT on annual accounts and fraud oversight. The Director of Operations and Estates provided the Committee with updates on Direct Award Contracts. The Head of Internal Audit provided information on Whistle Blowing cases in EA and the progress on the delivery of the internal audit plan, along with an assurance report on the progression of recommendations from internal audit reports.

Key items of business considered during the year include the following:

- Corporate Governance Updates which included detail on the development of a Corporate Governance Framework and the establishment of the Corporate Governance Working Group
- Fraud Oversight Report
- Whistle Blowing Cases Oversight Report
- Risk Management Report

The Committee regularly reviewed the risk-based Internal Audit Strategy which specifically addresses the critical risks identified by the Corporate Leadership Team.

The Committee welcomed the Internal Audit assurance provided in relation to a review of the management of COVID-19 funding, that there is an adequate and effective system in operation over financial monitoring and reporting. This is particularly important in the current challenging financial climate.

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The final NIAO Report to Those Charged with Governance (RTTCWG) in respect of its audit of EA's 2019-20 Annual Accounts and the 2020-21 Annual Accounts were presented to the Governance, Risk and Audit Committee on 8 December 2022. The Committee monitors progress in implementing all internal audit and external audit recommendations and has a particular focus on those recommendations that have been outstanding since the previous NIAO report.

Eight Board Members and two independent external Members served on this Committee during the year.

There were seven meetings of the Governance, Risk and Audit Committee during the year with overall member attendance at 90%. Attendance at the Committee during the year was as follows.

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Mr Gerry Lundy (Chair)	7	7	100
Mr David Cargo (Vice-Chair)	6	7	86
Rev Amanda Adams	6	7	86
Mr Giovanni Doran	6	7	86
Mr Paul Kavanagh	7	7	100
Ms Angela Mervyn	5	7	71
Mr Liam Ó Flannagáin	6	7	86
Miss Rosemary Rainey OBE	7	7	100
Ms Irene Knox (Independent External Member)	6	7	86
Mr Trevor Salmon (Independent External Member)	7	7	100

The EA Chairman was also in attendance as an observer for the first two meetings of the Committee following the reconfiguration of the EA Committee structures.

### Overall Opinion of the Audit and Risk Assurance Committee

The Governance, Risk and Audit Committee is independent and objective and each Member has a good understanding of the objectives and priorities of EA and of their role as a Governance, Risk and Audit Committee Member.

The Governance, Risk and Audit Committee corporately has an appropriate skills mix to allow it to carry out its overall function effectively.

The Governance, Risk and Audit Committee supports the EA Board and the Accounting Officer by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment and the integrity of financial statements and the annual report. The scope of the Governance, Risk and Audit Committee's work is defined in its Committee Scheme and encompasses all the assurance needs of the EA Board and Accounting Officer.

The Governance, Risk and Audit Committee engages with the work of Internal Audit, risk management in EA and the External Auditor in order to assess financial management and reporting issues.

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### Governance Statement

#### Membership and Teaching Appointments Committee

The Membership and Teaching Appointments Committee, on behalf of, and in the name of, the EA Board:

- make appointments on behalf of EA, under the provisions of Schedules 4 and 5 of the Education and Libraries (Northern Ireland) Order 1986 or Schedule 3 of the Further Education (Northern Ireland) Order 1997, to the Boards of Governors of controlled, maintained and voluntary schools and such other Management Committees as may from time to time be established under a constitution approved by the Board;
- appoint Members to serve on outside bodies as required and
- perform the functions, on behalf of EA, which are set out in the Teaching Appointments Scheme, with regard to making appointments to the posts of principal, vice principal and teacher in controlled schools.

During the year, the Committee approved appointments to the posts of principal, vice principal and teachers in controlled schools and EA Governor.

There were ten meetings of the Committee during the year with overall member attendance at 91%. Eleven Members served on this Committee during the year. Attendance at the Committee during the year was as follows.

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Rev Robert Herron OBE (Committee Chair)	10	10	100
Miss Frances Boyd	10	10	100
Mrs Patricia Carville OBE	7	10	70
Mr Jonathan Craig	7	10	70
Mr Giovanni Doran	9	10	90
Mr Ronnie Hassard	8	10	80
Mr Maurice Johnston (Committee (Vice-Chair)	10	10	100
Mr Paul Kavanagh	10	10	100
Dr Andy McMorran OBE*	8	9	89
Mr Barry Mulholland	10	10	100
Miss Rosemary Rainey OBE	10	10	100

\*Member had another conflicting EA work commitment and so is recorded as only able to attend a possible 9 committee meetings.

#### Child Protection and Safeguarding Sub-Committee

EA has established a Child Protection and Safeguarding Sub Committee to support EA on the efficient discharge of its duties and responsibilities in connection with Child Protection and Safeguarding. This Sub-Committee is established by the EA Board as a Sub-Committee of the Performance and Engagement Standing Committee. EA complies with the requirements set out in the Safeguarding

## ACCOUNTABILITY REPORT – Corporate Governance Report

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Board Act (Northern Ireland) 2011 and with the requirements set out in the DE's legislation and guidance.

There were four meetings of the Committee during the year with overall member attendance at 82%. Over the course of the year, eleven Members served on this Committee. Attendance at the Committee during the year was as follows.

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Mrs Patricia Carville OBE (Committee Chair)	4	4	100
Rev Amanda Adams	4	4	100
Mr David Cargo	0	4	0
Mrs Sarah Kelly	4	4	100
Mr Gerry Lundy	4	4	100
Ms Angela Mervyn	2	4	50
Mr Frank Maskey (Committee Vice-Chair)	4	4	100
Mr Nelson McCausland	2	4	50
Mrs Gillian McGrath	4	4	100
Mr Barry Mulholland	4	4	100
Mr Kieran Mulvenna	4	4	100

### Remuneration Committee

The Remuneration Committee is responsible for approving recommendations concerning the pay progression of Senior Officers arising from evidence of performance against agreed objectives measured by appraisal in line with arrangements approved by DE and subject to Department of Finance pay remit approval.

There were two meetings of the Committee during the year with overall member attendance at 100%. Five Members served on this Committee. Attendance at the Committee during the year was as follows:

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Mr Barry Mulholland (Chair)	2	2	100
Mr Jonathan Craig	2	2	100
Rev Robert Herron OBE	2	2	100
Rev Amanda Adams	2	2	100
Mr Gerry Lundy	2	2	100

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#### Appointments Advisory Committee

The Appointments Advisory Committee is an advisory Committee of EA. The Committee supports the EA Chair in reviewing Committee membership and the appointment of Committee Chairs and Vice Chairs with a view to ensuring that membership reflects community, geographical and gender balance.

There were four meetings of the Committee during the year with overall member attendance at 96%. Six Members served on this Committee. Attendance at the Committee during the year was as follows:

Member	2021-22		
	Meetings Attended	Out of a Possible	%
Mr Barry Mulholland (Chair)	4	4	100
Miss Frances Boyd	4	4	100
Mrs Sarah Kelly	4	4	100
Ms Angela Mervyn	4	4	100
Mr Kieran Mulvenna	4	4	100
Mr Nelson McCausland	3	4	75

#### Expulsions Committee

The Expulsions Committee is a statutory committee which considers cases being presented in relation to the expulsion of pupils from schools under the management of EA.

Eight meetings took place during the academic year. Each meeting requires the attendance of three Board Members. There is no standing membership for this Committee.

#### Review of Board Member Effectiveness

I consider that the EA Board Members operated effectively during 2021-22, meeting regularly and considering appropriate issues at a strategic level.

The Board met 11 times during the year and regularly reviewed the assurances provided on the management and delivery of strategic priorities throughout the financial year. The EA Board was responsible for approving the EA Annual Report & Accounts 2019-2020, the Corporate Business Plan 2021-2022, and EA's Budget for 2021-2022. The EA Board fully recognises the importance of its role in scrutinising the delivery of corporate and strategic business and its associated challenge function.

The Board completed the annual skills audit of EA's Board Members in February 2022 and confirms that the EA Board has a balance of skills and experience appropriate to fulfilling its responsibilities. The Membership of the EA Board is balanced, diverse and manageable in size. The EA Board has 21 independent non-executive Board Members to ensure that Executive Members are supported and constructively challenged in their role.

EA Board Members receive induction training within six months of joining the EA Board.

Every Member receives an annual assessment of performance and contribution to the work of the Board and its Committees.

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Every Member is provided with an opportunity to undertake self-evaluation and discuss the following:

- their performance during the year;
- development and training undertaken;
- future performance and potential; and
- the Board's performance and areas for improvement.

Individual annual 'Board Skills/ Experience' assessments were completed for 2020-2021 during July and August 2021. All assessments were agreed by the Board Chair and Board Member and then submitted to DE's Governance Team.

In 2021, the DE commissioned a Landscape Review of EA and part of the scope of this is to review EA Board effectiveness, work is ongoing and the recommendations from this review will be considered by the EA Board.

A Chairperson's appraisal was completed with the DE's Permanent Secretary and submitted to DE Governance Team on 25 October 2021.

### **New Board Members and induction programmes**

Throughout the year, following appointment of new EA Board Members, induction training was provided. This training comprised of sessions provided by:

- the Directors of: Education, Children and Young People Services; Operations and Estates, Human Resources and Legal Service; and Finance and ICT;
- Assistant Directors and Heads of Services;
- Delivery of a training seminar on public accountability and governance.

### **Board Member Workshops**

Along with the implementation of the new Committee Structure, EA has revised how it manages and delivers workshops to its Board Members. A pipeline of workshops is developed based on strategic business or Members' development requirements. Workshops fall under two areas: Members' Input and Members' Interest.

Members Input workshops are meetings arranged to provide an overview on a strategic priority for EA and seek Members' Input on the development of it. An example of this is 'Development of EA's Engagement Framework'.

Members' Interest workshops are meetings arranged to provide Members with an overview of a specific business area in EA or process. An example of this is 'Overview of Area Planning Process'.

A Committee or individual Member can submit a request for a workshop at any stage of the year. The pipeline of workshops is updated and communicated to Members regularly.

### **Account of Corporate Governance**

An assessment has been completed of the Board's compliance with the Corporate Governance Code and there have not been any departures from it; Registers of Members' and Staff Interests are in place. Actual or perceived conflicts of interest relating to Members and staff were appropriately recorded, managed and controlled.

At all Committee meetings a standing agenda item is 'Declarations of Interest' and it is brought to the attention of Members by the Chairperson. Any Member with a conflict of interest on a specific agenda item either does not participate in that discussion or withdraws from the meeting. Codes of Conduct for Board Members have been established and communicated.



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### **Governance Statement**

Anti-Fraud Policy and Fraud Response Plan, Whistleblowing and Gifts and Hospitality Policies have been implemented. All suspected and proven frauds have been notified to the relevant body in accordance with agreed procedures and there are no suspected frauds that have not yet been notified.

### **Assembly Accountability**

I am the Accounting Officer for EA and I am accountable to the Minister for Education through DE's Permanent Secretary.

As Accounting Officer, I am clear on my responsibilities, and I seek to ensure that resources are managed in line with DoF guidance. Clear roles and responsibilities of officials are agreed and understood across EA.

### **Role of the Board Members**

The role of EA Board Members involves ensuring that the EA's policies and actions support the NI Executive's Programme for Government targets and the strategic policies of the Minister of Education, and that the EA's affairs are conducted with regularity and probity and deliver value for money.

The business of the Board Members is conducted in accordance with EA's Standing Orders.

### **Details of Audit Reviews with a Limited or Unacceptable Assurance Opinion**

#### **Education Welfare Service – Pupil Referrals**

Internal Audit found variations in the amount of time that pupils spend on waiting lists after a referral has been received by Education Welfare Service (EWS) and home visits not being carried out within the expected ten days timeframe from allocation of referral to the Education Welfare Office (EWO).

In some of the cases reviewed ongoing transformation and industrial action were contributory factors. The COVID-19 pandemic was also found to have impacted on service delivery. All Internal Audit recommendations were accepted by management and have been implemented.

### **Sensory Impairment**

The Sensory Service has continued to deliver services to children and young people through a period of service transition and COVID-19 restrictions. Management have instigated new systems and procedures with the aim of improving service delivery and increasing agreement to national standards. However, this review identified that targets based on UK Quality Standards for timeliness of service delivery and adequacy of services delivered are currently not being met consistently. All Internal Audit recommendations were accepted by management and further progress is being made on implementation. Full implementation will require a Service Structure to be put in place.

### **Youth Facility Audit Inspections – whistle blowing allegations**

Internal Audit found that the concerns raised by a whistleblower in relation to large and non-recurring financial allocations made to a youth club at the year-end were valid. These payments were not subject to competitive practice either by being publicly advertised or through a competitive tendering process to demonstrate best value for money. The final report being considered by management and further investigation is ongoing.

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#### Schools Based Compliance Audits

As part of a programme of schools-based compliance audits, action plans were issued to six schools that were assessed as not being in full compliance with best practice. These schools have been issued with an Action Plan which will be followed up.

#### Quality of Data

EA relies on information from several sources to inform its deliberations. These are:

- statistical information (for example, data relating to school enrolments, free school meals, attendance, workforce, special educational needs);
- financial information (including monthly monitoring reports on capital and resource expenditure and the preparation of the Annual Accounts);
- human resources information (including data on attendance management);
- schools data;
- special education needs data;
- estates management information; and
- internal and external audit evidence (mainly used to assess the effectiveness of systems and processes).

Having inherited many data sets from the legacy organisations, EA continues the process of moving from contract expired data sets to updated, single EA ones. As a single data management policy was not adopted by the legacy organisations, inconsistencies exist in the data collected and stored. This presents challenges in the procurement of single systems and in maintaining the quality of reports which transcend the old and the new.

In 2021-2022, the EA continued implementation of the corporate Data Strategy, progressing high priority initiatives to improve data management and to support effective business analysis and decision making on all levels. The Data Quality Framework sets out an approach to assure that data is fit for consumption and meets the needs of data consumers. The framework is being used by a number of services, including the Statutory Assessment and Review Service (since January 2021), the Education Welfare Service (since December 2021), and the Education Psychology service (since January 2022). The data quality reports are reviewed regularly with these services, any issues identified are then followed up on, driving continuous improvement within the services.

A Data Governance Programme is established. The first Steering Committee meeting was held in October 2021 and approved 2 high priority projects. One project is to put in place effective data governance of a schools database; a Data Council for this project was established in January 2022 and has progressed during February and March with a meeting of the Data Council and the creation of the Information Management assessment survey. The second project is to work with pupil support services to improve data management practices and enable performance reporting. Data discovery workshops were held with 12 pupil support services between November 2021 and January 2022. Short, medium, and longer-term actions have been identified focusing on data governance, data quality improvements and streamlining aspects of data management within EA's SEND pupil support services to dovetail with the wider review projects proposed under the SEND Strategic Development Programme. The short, medium, and longer-term actions identified through the workshops with the pupil support services have been reviewed with the services and 6-month goals agreed with each service. Data leadership working groups have been established; the groups comprise representatives from the Data Analytics team, the Performance team, the Information Planning & Research team, and the pupil support services. The groups started to meet in March 2022 to progress the agreed actions.

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In March 2022, the embedded Data Insights team were working within the EdIS programme to build out a Data Maturity Assessment for EMS, SMS and NISTR. Future recommendations on making improvements across the themes of data governance, data quality, data usage, data management and data architecture are planned next steps.

EA's Performance Improvement Framework was approved by CLT in March 2021 and progress is being made in implementation. A list of key performance metrics has been agreed with all directorates and these are continuously under review to ensure they are reflective of the aims and objectives of the organisation. Corporate performance reports are produced and approved by DMTs, CLT and Performance and Engagement Committee on a quarterly basis.

The Performance Improvement Framework has been implemented across all directorates in EA. The framework helps EA better understand the various components that contribute to effective performance which then lead us to take appropriate action to make outcomes better than they would otherwise be. The quarterly performance report is a key document used in the Chief Executive's accountability meetings with the Directors.

The first corporate performance report for EA was prepared in April 2021 and approved by CLT and Performance and Engagement Committee. The report has been updated quarterly. The Performance Improvement Framework and quarterly reports are shared with DE also. Work is ongoing to improve the data availability and number of metrics reported as well as review the performance metrics to ensure that these remain relevant. It is envisaged that directorate level, and in time, service level performance dashboards will also be produced to monitor performance at the appropriate level within the organisation.

EA's Corporate Planning Framework was approved by CLT on 28 June 2021 and progress is being made in implementation. The Framework sets out the operational structure in terms of schedules for drafting business plans and reporting quarterly and in terms of improving quality of content. Corporate Planning Progress reports are produced and approved by DMTs, CLT and Performance and Engagement Committee on a quarterly basis.

Based on EA's performance against its Corporate Business Plan 2021-22 objectives for the third quarter of 2021-22, EA achieved most of its business plan objectives. Of the 48 business plan objectives, three are not likely to be achieved and 12 are likely to be achieved but with some delay. Of the 15 objectives that under-performed, the outcome of six were affected by external factors. Of the other six, two cited the COVID-19 pandemic as a contributory factor for cause for delay in delivering objectives and a further three depended on the actions of other organisations.

As part of the wider corporate governance arrangements, Assistant Directors completed assurance statements, reviewing the control environments for which they are responsible. The results of these statements were reviewed by Directors to ensure that a comprehensive assessment of the current control issues has been made and that all potential areas of significant risk are being addressed within the internal control environment and audit plan.

The Directors provided an assurance statement to the Chief Executive in relation to those areas for which they were responsible, covering:

- corporate governance;
- systems of internal control;
- risk management;
- fraud and losses;
- statutory duties;
- information security; and
- issues of concern for inclusion in the governance statement.

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The Board considers the information contained in papers presented to them by appropriate senior officers to facilitate decision making.

Papers are prepared by officers and subject to review by the relevant Directorate Management Team and Corporate Leadership Team before presentation to Committee. Directors have monitoring arrangements in place to ensure the accuracy of data used for decision making.

EA is also reliant on external data to help make informed decisions. Whilst EA seeks to establish the accuracy of any such external data, it has been generated from outside the control of the organisation and EA takes this into account in assessing the level of assurance that can be taken from it.

### Ministerial Directions

There were no ministerial directions issued during the year.

### Risk Assessment

The Board has responsibility for ensuring that an effective risk management process is in place and regularly reviewed. In discharging this responsibility, it is supported by its Governance, Risk and Audit Committee and its Internal Audit Service.

A Risk Management Strategy and Policy is in place, developed by the Risk Management Group and endorsed by the Chief Executive and Governance, Risk and Audit Committee. The Risk Management Strategy outlines the strategic approach to risk management and details a formal process for identifying, assessing, managing and monitoring risks, including a prioritisation methodology based on risk ranking of impact and likelihood.

Risk management is continuing to evolve as the processes become fully embedded into EA's business and services and it increasingly features within the corporate and business planning process. The Corporate Risk Register identifies key risks that could militate against the achievement of the corporate objectives and actions that are taken to reduce those risks. The Corporate Risk Register is considered to be a living document as the mitigation of risks is under continuous review.

The main risks identified during the 2021-2022 year were as follows.

<b>Risk 1</b>	<b>EA</b> needs to ensure continuity of learning for children and young people <b>IF</b> they do not receive learning on a regular and consistent basis <b>THEN</b> attainment levels will decrease and children and young people won't be able to achieve their full potential.
<b>Risk 2</b>	<b>EA</b> must comprehensively transform SEND services to children and young people across Northern Ireland <b>IF</b> an effective SEND Strategic Development Programme is not developed and implemented (including the provision of necessary resources and funding) <b>THEN</b> a significant proportion of children and young people with SEND will not be able access the high quality support that they require.
<b>Risk 3</b>	<b>EA</b> must effectively manage safeguarding and child protection issues <b>IF</b> it does not continue to improve on its procedures and learn from experience <b>THEN</b> it is at risk of failing to provide a safe and secure environment for children and young people.
<b>Risk 4</b>	<b>EA</b> must deliver a balanced resource budget <b>IF</b> an effective recovery and transformation programme is not implemented and progressed <b>THEN</b> it is possible that EA will not be able to deliver a high quality and sustainable education

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	system for children and young people.
<b>Risk 5</b>	<p><b>EA</b> must establish a corporate governance framework which is reflective of a regional service delivery organisation</p> <p><b>IF</b> a structure is not established and effective in leading and managing governance across the organisation</p> <p><b>THEN</b> EA is at risk of having an inadequate culture of accountability, consistency and responsibility.</p>
<b>Risk 6</b>	<p><b>EA</b> must deliver a network of educationally, fit for purpose and financially sustainable schools</p> <p><b>IF</b> EA is not effective at progressing area planning and investment</p> <p><b>THEN</b> children and young people will not have access to the high quality education system that they require.</p>
<b>Risk 7</b>	<p><b>EA</b> needs to deliver strategic projects in an appropriate timeframe to ensure security and continuity of service and</p> <p><b>IF</b> project timescales are not met and EA encounters resourcing and funding issues</p> <p><b>THEN</b> it is possible that children, young people and schools will not have access to the high quality systems that they require.</p>
<b>Risk 8</b>	<p><b>EA</b> must have a highly engaged and high performing system wide workforce</p> <p><b>IF</b> EA does not invest in its workforce and deliver service improvements</p> <p><b>THEN</b> children, young people and schools will not be provided the education support service they deserve.</p>
<b>Risk 9</b>	<p><b>EA</b> must effectively manage its continuity of services during the COVID-19 emergency</p> <p><b>IF</b> it does not deliver its duty of care to provide a safe and secure environment for children, young people, schools and employees</p> <p><b>THEN</b> it is possible that there will be health and wellbeing issues and a risk of not being resourced to deliver critical services to enable schools to remain open in the new school year.</p>
<b>Risk 10</b>	<p><b>EA</b> must ensure continuity of provision of ICT services for corporate EA staff</p> <p><b>IF</b> there is interruption of access to EA's ICT services</p> <p><b>THEN</b> EA is at risk of very significant disruption and delay in EA's ability to deliver critical services effectively to support children, young people and schools.</p>
<b>Risk 11</b>	<p><b>EA</b> must ensure that it meets its statutory obligation to make arrangements for the provision of EOTAS</p> <p><b>IF</b> improvements in EOTAS provision are not made so that EA fully complies with this statutory duty</p> <p><b>THEN</b> educational outcomes and life chances are significantly reduced for pupils expelled, suspended from, or disengaged from their registered schools and need EOTAS.</p>
<b>Risk 12</b>	<p><b>EA</b> needs to deliver the EdIS Programme in line with the Outline Business Case (OBC) to ensure continuity of service</p> <p><b>IF</b> the requirements of the OBC are not met</p> <p><b>THEN</b> it is possible that children, young people and schools will not have access to the high quality system that they require.</p>
<b>Risk 13</b>	<p><b>EA</b> must effectively manage the increase in demand for placements of SEN children schools for September 2022</p> <p><b>IF</b> SEN children are not provided with placements before the start of term</p> <p><b>THEN</b> SEN children and young people will not be provided the education support service they are entitled to.</p>

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Each of these risks and the management actions to mitigate the impact of the risks are detailed in the Corporate Risk Register (CRR) and this is regularly reviewed by the Corporate Leadership Team and the Governance, Risk and Audit Committee.

### **Government Funding Database**

With regard to the Government Funding Database, the requirements of Finance letter FD (DFP) 17/05 have been adhered to, including that data input is complete and accurate, that the database was consulted prior to funding being approved in order to protect against fraud or duplicate claims and that awards and payments were recorded in a timely manner and that due regard was given to the application of standards set out in 'Best Practice in Governance and Finance in the Voluntary and Community Sector Manual', as referred to in FD (DFP) 17/05, and application of the principles set out in the 'Code of Practice for Reducing Bureaucracy in Grant Funding to the Voluntary and Community Sector', as referred to in DAO (DFP) 08/15.

### **Data Protection**

With regard to Data Protection, EA ensures that the personal data it holds is processed in line with the principles of the Data Protection Act 2018 (DPA) and the UK General Data Protection Regulation (GDPR).

During 2021-22, EA reported three personal data breaches to the Information Commissioner's Office (ICO). The ICO decision notices received by EA in relation to each of these data breaches confirmed that no further action was required by the ICO, as the ICO was satisfied with the actions taken by EA in response to those breaches. When a personal data breach occurs, the EA's Information Governance team liaises with the relevant service to investigate how the incident occurred, the manner in which it was dealt with and what action can be taken to reduce the risk of future similar breaches.

EA continues to develop policies, procedures, structures and training programmes to support effective management of personal data and to ensure compliance with the DPA and GDPR. In particular, EA has developed mandatory data protection training videos which all EA corporate staff are required to complete and such training has been included in the EA corporate induction pack for new staff. This mandatory data protection training includes guidance for staff on how to ensure information security when working remotely.

In addition, EA has developed a range of GDPR resources and guides for schools to promote awareness of the legislation and to support schools in understanding and complying with GDPR. This includes an online resource hub containing guides and templates, a dedicated telephone helpline and email address for advice and support and a number of videos outlining the key requirements. In particular, data protection training videos for school staff have been made available for schools on the online resource hub.

### **Whole of Government Accounts (WGA)**

The timescales for Whole of Government Accounts for the financial year 2020-21 are set out in DCO (DoF) 01/22 published on 29 April 2022. EA has completed the WGA exercise for 2020-21 and has completed and submitted Confirmation of WGA Audit Completion (Form CG05).

### **National Fraud Initiative**

The National Fraud Initiative (NFI) is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. In Northern Ireland the process is overseen by the Northern Ireland Audit Office (NIAO).

The data matching exercise under the Comptroller and Auditor General for Northern Ireland (C&AG) powers will be undertaken in 2022-23, as part of the NFI. As in previous NFI exercises, the cabinet



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Office will carry out key aspects of the exercise on behalf of the C&AG, including the collection and processing of data. Data matching involves comparing sets of data, such as the payroll of a body, against other records held by the same or another body to see how far they match. This allows potentially fraudulent claims and payments to be identified.

### **Voluntary Exit Scheme**

During 2021-22 EA sought funding from DE for unavoidable redundancies relating to teaching and non-teaching positions in schools. Communication issued to all schools on 25 February 2021 by EA as funding authority confirming that only 'Priority 1' unavoidable non-teaching and teaching redundancies were proceeding in 2021-22 i.e. redundancies arising from school closures/amalgamations (closing or amalgamating in August 2021) or coming out of a collective agreement in August 2021; school relocation or change of school premises/ new building; and SEN funded posts due to changes to SEN provision within a school.

All unavoidable priority 1 redundancies in 2021-22 were approved through the EA Scrutiny Panel (Director of HR and Corporate Services & Director of Finance and ICT). VES / redundancy payments require approval by the Scrutiny Panel under the EA Authorisation framework (section 3.8).

No Corporate VES Scheme was operated within EA during 2021-22.

### **Health and Safety**

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly.

The revised EA Health and Safety Policy sets out EA's general approach and commitment to health and safety including arrangements in place for managing health and safety risk throughout the organisation. A key focus of the policy is to ensure that EA has effective safety management systems and arrangements in place to mitigate all identified health and safety risks, whilst retaining the flexibility to identify and mitigate new and emerging risks such as COVID-19.

I am also satisfied that the organisation has complied with all of its duties under health and safety legislation.

### **Significant Issues Faced During 2021-22**

#### **a) Matters from previous year that are now closed**

##### **Admissions for September 2021**

Due to impact of COVID-19 the timetable for post-primary admissions in September 2021 was compressed to facilitate a later operation of the non-regulated transfer tests and the completion of the admissions process to ensure parents are notified of placements by the end of the academic year.

To ensure compliance with the timetable and COVID-19 restrictions, EA developed a digital post primary admissions process.

EA launched a new Digital Admissions service for Post-Primary Schools, replacing an almost entirely manual paper-based application process. The COVID-19 pandemic and associated school closures greatly impacted the ability to deliver the annual admissions process.

Delivered ahead of schedule, this project enabled parents to apply digitally for all admissions groups and facilitated EA, Schools and DE officials to successfully complete the School Admissions process for the September 2021 intake.

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EA's Admissions team also successfully managed and facilitated all appeals in time for the new school term. This was only possible due to the recruitment of additional panel members, and the scheduling of appeals every day from beginning of July through to the end of August.

Future development of the Digital Admissions process will be managed through the EdIS program as a Unified Customer Experience for parents and schools.

### b) Matters from previous year that are ongoing

#### COVID-19

The COVID-19 pandemic has required EA to implement a number of response strategies which are exceptions of, and additional to our normal business as usual structures. An overview of the additional strategic approaches across the course of the pandemic are shown below:

Response Level		NI Civil Contingencies					
			Enhanced COVID-19 Response Activities	Education Through COVID-19(ETC1)	COVID-19 Oversight Group	Education Through COVID-19 (ETC2)	COVID-19 Oversight Group
	Business As Usual	Business As Usual	Business As Usual	Business As Usual	Business As Usual	Business As Usual	Business As Usual
Time Period	Jan 20 – March 20	April 20 – Jun 20	Jul 20 – Sept 20	Oct 20- Jul 21	Aug 21 – Dec 21	Jan 22 – Feb 22	March 22 Onwards
Level Descriptors	NI Civil Contingencies		Activated by the NI Executive this is the part of the national emergency planning structure. Also known as C3 structures (Command, Control and Co-ordination). It is experienced operationally as Gold, Silver and Bronze structures. This structure was in place for the whole of NI from late March 2020 to June 2020.				
	Education Through COVID-19 Programme		An additional, cross-directorate response model which reports directly to CLT, normally on a weekly basis. This has been activated twice during the pandemic, from Oct 2020 – Jun 2021, and then a second time from Jan-Feb 22. ETC provides a number of work streams focused on delivering essential tactical support to schools and EA Services to enable them to remain as open and operational as possible.				
	COVID-19 Oversight Group		A cross-directorate working group which meets to review COVID-19 related issues, share information on COVID-19 response and monitor the overall situation across schools and EA Corporate services.				
	Enhanced COVID-19 Response		Following the initial stand down of NI Civil Contingencies structures EA operated a temporary response model from July 2020 to October, which attempted to respond to school needs through enhancing business as usual functions. This placed significant stress on some services in the organisation and did not provide a sufficient level of situation awareness. This response model was replaced by the Education Through COVID-19 programme and subsequently the COVID-19 Oversight Group.				
	Business As Usual		Business as Usual has continued throughout the pandemic with varying degrees of disruption and displacement. For a short period of time there were some variations made to statutory duties which released some resources for other COVID-19 related work.				

EA established an 'Education through COVID-19' (ETC) Programme on 30 September 2020. This programme ensured that EA remained in a COVID-19 response mode to support schools, youth services and other educational settings. EA also agreed criteria for ETC priorities across the academic

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year, aligned to DE plans. EA focussed on these priorities and time-critical statutory services and diverted resources as required.

As the impact of the Pandemic lessened in the summer of 2021, EA adapted its response strategy to a Cross-Directorate COVID-19 Oversight Group (EACOG). This group (EACOG) was established to integrate responsibilities for COVID-19 response into “business as usual” functions. This recognised COVID-19 as an issue acting as a disruptor on all aspects of service delivery. This creates a need for each service within EA to respond and adapt to issues created by the virus as it circulates across society. The EACOG group provided links between each directorate to share information and escalate issues relating to the ongoing impact of COVID-19 in schools and their communities.

The COVID-19 Oversight Group was structured around four shared priorities and this structure is used to provide a common cross-directorate reporting structure. The EACOG priorities are as follows.

a. **Operational Response**

Each directorate will reflect on and provide an overview of the specific COVID-19 Response tasks that it is currently co-ordinating and facilitating. Where tasks are transitioned to Business As Usual (BAU) functions this will be noted.

b. **Capacity & Resilience**

Each directorate will evaluate and report on its current capacity to meet the challenges it is facing. This will include other pressures beyond COVID-19.

c. **Connecting with Others**

As restrictions relax there is a need to ensure that EA staff are facilitated to connect with each other and to reconnect with other organisations and events. Directorates will share their approaches to this task and agree the pace of this work as the organisation moves towards an Education Beyond COVID-19 approach.

d. **Outcomes & Impact**

Each directorate will work to provide a range of qualitative and quantitative information on their ongoing work to inspire, support and challenge schools and educational services to enable children and young people to be the best that they can be. This information will then be used to celebrate staff and school achievements as well as informing media requests, responses to assembly questions and other correspondence.

In late November 2021 the Department of Health announced a new variant of concern, the Omicron Variant and indicated that this was likely to impact significantly on transmission rates during January and February. In response EA escalated its management structures up one level and reintroduced the Education Through COVID-19 programme with revised priorities. These were:

### Workstream One – Operational Response

This work stream focused on the provision of tactical activity directly related to supporting schools to manage the impact of COVID-19 in their school. This included a range of additional supports that have been introduced at some point in the past 21 months and related mainly to COVID-19. Examples include confirmed cases helpline, COLO network, Asymptomatic Testing, Safe School Transport Team. The work stream was led by the Operations and Estates Directorate.

### ETC2 Workstream Two – Supporting Learning for All Children

This work stream has two strategic considerations. First, the capacity and resilience of schools to support learning for all pupils, including supporting children experiencing remote learning, and the resilience and capacity of school leaders to manage complex and dynamic disruptions caused by COVID-19. The second, equally important consideration, is provision for vulnerable children during these disruptions. The Education and CYPs directorates worked together to ensure that support was provided to schools and vulnerable children.

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#### **ETC2 Workstream Three – Outcomes and Impact**

The third project work stream fulfilled the role of an intelligence cell, building situational awareness for all, whilst monitoring achievements and highlighting the impact of the work of the other two work streams.

EA continued during the year with the arrangements in place with schools to ensure that COVID-19 expenditure was properly identified and reported. This enabled additional funding to be secured as part of the monitoring rounds process and supported schools in managing the impacts of the COVID-19 pandemic.

#### **Transformation and Financial Recovery**

The EA's Transformation & Recovery Strategy includes 4 key phases i.e. Readiness Assessment, Grip & Control, Tactical Projects & Major Transformation.

Readiness is a critical phase to the success of the Transformation Programme. This includes the need to put in place sufficient infrastructure within Finance, Data Analytics and Performance Management and our staff's capacity and capability to deliver transformation. Progress in 2021-22 in this area included an Independent review (BCS Review) of the capacity in finance teams that are key enablers of transformation. The findings of this review have been accepted and areas that require investment to build the necessary capacity are being progressed, including development and approval of EA's Data Strategy & Structure, completion of EA Corporate Performance Framework and reporting, and the establishment of the Continuous Improvement Team.

The Grip & Control phase was aimed at embedding a culture of financial restraint with the focus being on delivering services within an agreed financial envelope. Its aim is to ensure a rigorous and relentless focus on controlling expenditure whilst the broader 'Financial Recovery Programme' incorporating tactical efficiency plans and major service transformation projects is being developed. In that context, we have taken a different approach to the Initial Budget Plan through a two-stage budget process differentiating committed spend and discretionary spend. In recognition of anticipated financial challenges relating to Budget 2022-25, no discretionary investment process has been approved for the 2022-23 financial year. The budget strategy will focus on inescapable financial commitments and actions necessary to address significant risks only.

The Tactical Projects phase is aimed at identifying programmes of work where it is assessed that efficiencies can be delivered by doing things differently to deliver early savings and build momentum moving forward. In 2021-22 these have included the following.

- Statutory Assessment Improvement Project
- Digitisation of On-line Admissions
- Review of Music Service
- Pilot Project St. Louise's Classroom Assistant
- Development & Implementation of Health & Well Being Strategy
- SEND Placement Project
- Mid-Contract Review of Independent School Counselling Service

The Major Transformation Phase will develop and deliver major service reform which will produce significant financial and service delivery benefits. These are likely to require DE approval as well as consensus across the political spectrum and may require legislative/policy amendments. In 2021-22 progress has been made in the following areas.

- EA One
- Review of Maintenance & Minor Works
- Commenced Review of Education Welfare Service
- EdIS
- SEND SDP

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### **Industrial Relations**

#### **Teaching**

##### **Teaching Trade Unions**

All five teaching trade unions that comprise the Northern Ireland Teacher's Council (NITC) are all currently participating in industrial action by way of action short of strike. Discussions with the Teacher's Negotiating Committee (TNC) Management Side are ongoing to reach a collective position on pay and it has been communicated to NITC that the absence of an NI Executive and an agreed budget and Public Sector Pay Policy will impact adversely on the ability to resolve the dispute. Engagement with NITC is ongoing to address the matter further.

#### **Non-Teaching**

##### **No-Teaching Trade Unions**

Following the suspension of the Unite Action in May 2022, all non-teaching trade unions have been engaging constructively in discussions on the EA pay and grading review. An agreed position with Trade Union Side is anticipated in the coming weeks and a full business case will then be submitted to DE for approval. The proposal will be to implement a revised pay and grading structure that addresses the risks identified with the current arrangements as well as delivers a pay and grading structure that fits the needs of EA as a transforming organisation.

#### **NIPSA Action**

The Education Welfare Officer dispute is ongoing. Whilst strike action is suspended, action short of strike continues. However, discussion regarding a potential resolution have been ongoing and with significant progress being made.

#### **Non-Teaching National Pay Award 2022-23**

The NJC Pay Award for 2022-23 has been granted. It is anticipated that all impacted staff will be on the new pay scales in their next pay cycle and all arrears will be paid by February 2023 at the latest. It is important to note that only two of the three trade unions voted to accept the pay offer. With Unite voting to reject this. It is not yet clear what the Unite response will be.

#### **Education Other Than At School provision**

EOTAS provision was a significant issue faced by EA during 2020-21 and continued to be one for 2021-2022 as accommodation remains insufficient and of poor quality.

A report following a review of EOTAS by the ETI has been developed. The final report was received by EA in February 2022 and consideration is being given to the findings and recommendations of this report to inform the development of a costed cross-directorate action plan.

#### **Strategic Area Plan 2017 - 2020**

The Strategic Area Plan 2017-2020 was extended to 31 August 2022 to ensure workstreams were completed in 2021-22. Of the 176 workstreams identified in the Annual Action Plan 2019-22, 160 completed by the end of the strategy in August 2022, with 16 carried forward to Operational Plan 1: 2022-24 (7 school workstreams and 9 specialist provision workstreams).

The Business Year 2021-22 has seen the development of the next Strategic Area Plan (SAP 2) for mainstream primary and post primary schools, and the first regional Special Education Strategic Area Plan (SESAP). Both plans have been developed in partnership with CCMS and Sectoral Support Bodies.



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The aim of SAP 2 is to ensure that all primary and post-primary pupils have access to a broad and balanced curriculum that meets their educational needs in a school that is educationally and financially viable and sustainable.

This is the second regional Strategic Area Plan for Northern Ireland and it sets the strategic direction of Area Planning for the next five years and spans the academic years 2022-2027. The plan is developed in accordance with DE's Schools for the Future: A Policy for Sustainable Schools' and has been informed by Ministerial Priorities and consultations with key stakeholders.

The Special Education Strategic Area Plan aims to ensure pupils have access to a placement that best meets the needs of children and young people with a statement of special educational needs.

This is the first regional Special Education Strategic Area Plan for Northern Ireland (SESAP). The SESAP sets the strategic direction of Special Education Area Planning for the next five academic years - 2022-2027.

This strategy has been informed by the Special Schools Area Planning Framework and the Framework for Specialist Provision in Mainstream Schools. These frameworks were approved by the Education Minister on 8 October 2021.

The draft SAP2 and SESAP were approved by EA Strategic Planning and Policy Committee on 30 November 2021 and submitted to the Area Planning Steering Group chaired by the DE Deputy Permanent Secretary on 7 December 2021. Both draft strategies were given Ministerial approval to commence public consultation in January 2022. The consultations closed on 12 April 2022. Both draft strategies outline the delivery of the strategies through three Operational Plans (OPs). The first two Operational Plans spanning two years, Operational Plan 1: 2022-24 and Operational Plan 2: 2024-26 with Operational Plan 3: 2027 a single year plan for the completion of outstanding work streams from Operational Plan 2 and identification of emerging priorities. Both draft strategies and the Operational Plan were submitted to the DE in June 2022, and were given Ministerial endorsement on 28 June 2022, though the Operational Plan did not begin until 1 September 2022.

### Financial Position

#### 2021-22 Outturn

The EA financial environment was challenging during 2021-22. EA reported a small underspend of £3.0m against an overall year-end resource budget of £2,420.0m. This year-end position was delivered through a combination of rigorous financial management strategies to constrain expenditure, delivery of £3.7m of cash releasing savings and additional in-year funding allocations of £187.75m. Given that the in-year allocations have not been committed on a recurring basis and that a significant element of the savings are not repeatable, the underlying financial pressure as we enter 2022-23 is much more significant than that indicated by the year-end position. Staff pay is the single largest cost across all EA budget categories. It typically represents between 80% and 90% of total expenditure in school and corporate EA budgets and as a result, limits flexibility and responsiveness to manage emerging pressures. Annual pay and price inflation is an inescapable cost but only the schools element is funded. The current budget strategy requires that EA absorbs its pay and price inflation each year.

The EA budget strategy relies heavily on in-year allocations to manage financial risk. In recent years, EA has worked collaboratively with DE to establish a robust bidding strategy to feed into DoF monitoring rounds and this has proved a successful approach in helping to manage the EA financial position. Unavoidable increases in costs driven by inflationary and demand factors result in significant financial risk to the EA budget strategy. Savings of almost £129m have been delivered since 2015 but initiatives that do not impact on service delivery to children and young people are becoming very difficult to find.

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Given the nature of the sector and the statutory basis of its services, EA does not have the vires or the tools available to take the actions required to reduce costs significantly and any initiatives required to deliver significant cost reductions would require very substantial change to the basis of service delivery. The EA will therefore work in conjunction with DE to develop a service delivery model that will bring schools and the EA onto a stable and sustainable financial footing. This will involve a fundamental review of the scope, scale, delivery and funding of services to our children and young people including the statutory, regulatory and policy basis for doing so.

### **Schools Financial Planning**

A significant proportion of EA's overall budget is delegated to schools with Boards of Governors and Principals having delegated authority in respect of financial management. The EA continues to support schools to deliver excellent educational outcomes in a challenging financial climate and has continued to work with DE to mitigate the impact of funding shortfalls on schools, children and young people. Throughout the year and in conjunction with DE, EA has secured significant additional funding to address pressures in respect of schools COVID-19 requirements and support for Special Educational Needs initiatives. In 2022-23 EA will continue its focus on working with schools to develop robust financial planning and monitoring of schools financial positions. EA aims to support schools in delivering the best possible education with the resources available and in planning for future school improvement.

### **New HR and Payroll System**

The new Oracle HR & Payroll system (EA One) successfully went live for the first time in 2021-22. As previously reported, the impact of COVID-19 restrictions severely impacted the ability of schools to accept the solution within the original planned timescales. Consequently, the first proof of concept regions were rescheduled to go live for the Belfast and Omagh month end (M1) payrolls in October 2021. The EA One Project team liaised closely with schools and corporate EA staff throughout the pre-implementation period, through an effective communication and training plan, to ensure all users were supported throughout the planned go-lives.

The EA One Project also received additional assurance through commissioning a detailed Readiness for Service Gateway Review. The Review was carried out in September 2021 and supported the plan to go-live in October 2021 but also recommended that later go-lives were staggered over a longer time span in order to more effectively manage the risk involved with such a major implementation. The EA One Project Board accepted this key recommendation of the Gateway Review.

The Project successfully implemented the initial proof of concept for the Belfast and Omagh M1 payrolls. There were no significant system functionality issues or payroll accuracy issues arising from the cutovers and subsequently, the more complex and larger Belfast mid-month (M2) hourly based payroll was also successfully implemented in December 2021 and March 2022.

The implementations schedule has continued into 2022-23, with eight of the ten legacy EA payrolls now transferred onto the integrated Oracle platform. As of November 2022, over 25,000 employees are now paid through the Oracle solution, with the remaining schedule to cutover by March 2023. The DE Teachers Payroll is also scheduled to complete by July 2023.

In addition to this, HR self-service functionality will also be rolled-out to system users. The extended implementation plan, as recommended by the Gateway Review, will necessitate a further Business Case Addendum. The EA One project continues to work closely with DE Finance and have kept DoF informed of progress throughout.

### **Special Educational Needs**

Special Educational Needs is a significant issue faced by EA.

A targeted improvement project which was initiated in early 2020 has been highly effective. Statutory assessment procedures and systems have been re-configured and staff supported in improving overall



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efficiency and quality of the service. At 31 March 2022 no child was waiting more than 26 weeks for a statutory assessment. A management process is in place to ensure that all delays are visible to line managers and addressed by the Head of Service and Assistant Director, as appropriate. The Statutory Assessment and Review Service are working closely with HSC Trusts to identify and respond to delays.

An online referral system has been successfully implemented, with over 90% of referrals being received online.

Recruitment, induction and training for additional staff is underway. IT developments are progressing in relation to case tracking. An IT pilot that will facilitate more efficient information sharing with health colleagues has been agreed and is expected to commence following final approval by the Southern HSC Trust.

An outline business case has been submitted in relation to the SEND Strategic Development Programme (SEND SDP) which has been established to co-ordinate delivery of the wider change agenda across NI's SEND system. Stakeholder satisfaction and feedback regarding the statutory assessment process will be continually gathered over the next two years as part of the wider SEND SDP, supported by the SEND Reference Group.

The report of the EA's diagnostic review of SENDIST trends has been consulted upon with stakeholders across 2022. The final version has been approved by EA's Board and engagement with Tribunal members is currently underway, prior to wider publication.

### Education Information Solutions – EdIS

The EdIS programme remains a significant issue faced by EA during 2021-22.

The Outline Business Case was approved by the Department of Finance and DE in early December 2020, however following a RED rated Programme Assessment Review (PAR) (with recommendations) in April 2021, the programme was suspended and a reset of the programme undertaken.

Following a PAR assessment the EdIS Programme was reset with a revised structure and programme management including a robust Governance Structure i.e. monthly Programme Board Meetings, Quarterly Updates to EA Committees, Monthly DE/EA EdIS Oversight Group, Quarterly updates to DE ICT Programme Board, Prince II MSP and Project Management methodology in use. The EdIS Addendum is approved by DE and DoF and the timeframe for delivery is now 31 March 2024 for the Strategic Partner and Schools Management Information Systems.

A revised programme structure was implemented to ensure effective governance of the programme.

Resourcing challenges remain and present a risk to delivery. Recruitment for the project is progressing.

The Programme structure is defined and is 70% resourced, the immediate procurement and implementation needs are being met. Five work streams are in place that sit under the programme of work and they are:

- Work Stream 1: Network and Infrastructure
- Work Stream 2: Education Management;
- Work Stream 3: Unified Customer Experience; and
- Work Stream 4: Education Support.
- Work Stream 5: Exit and Transition to Business as Usual

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#### Special Educational Needs – NIAO, PAC and wider scrutiny reports

Stakeholder concerns regarding the availability, targeting and effectiveness of SEN supports across NI's education system have been consistently raised over the last decade. Ultimately this led to the SEND Act (NI) 2016, which is currently being implemented, but also to a NIAO report in 2017 and the EA's own audit of practice on statutory assessment in 2019. A range of actions were taken to address the resulting recommendations, including the EA's Statutory Assessment Improvement project, but across 2020-21 a range of additional external reviews underlined how much further we have to go in delivering the services and supports that our children and families need.

In 2017, the NI Audit Office made 10 recommendations following its findings that the number of children with special educational needs and the associated costs were continuing to rise. Whilst the educational achievements of children with SEN were improving, the report highlighted inconsistencies in the identification of children with SEN and unacceptable delays in the statementing process. The report concluded that neither DE nor the EA could demonstrate value for money in terms of economy, efficiency, or effectiveness in the provision of support to children with SEN in mainstream schools.

The EA published its own audit of practice on statutory assessment in January 2019 and set about implementing a comprehensive improvement project. Implementation of the project work streams has remained an EA priority since then, with monthly progress reports being provided to the EA Corporate Leadership Team, EA Board and DE. The findings of the EA internal audit have been reiterated within subsequent external reports including the NI Commissioner for Children and Young People (NICCY), NIAO, DE, ETI, CCMS and the NI Assembly's Public Accounts Committee, which between them made more than 150 recommendations for change. Collectively, these recommendations have the potential to transform the education system for children with special educational needs and all have been incorporated into the SEND Strategic Development Programme Outline Business Case, currently being considered by DE. I have accepted the validity and urgency of this transformation agenda and have ensured that this is an EA business priority.

Delivering that change agenda will be a challenging undertaking and it will impact on all of our schools and education settings, along with more than a dozen different public agencies and services. Given this complexity, I agreed with the DE Permanent Secretary that a single governance structure should be established which would co-ordinate all the associated work streams and policy developments, whilst also ensuring that stakeholders were fundamentally engaged in the programme's design and implementation. This governance structure has been established and oversees progress.

In October 2020, the SEND Strategic Development Programme (SEND SDP) was established, and I chair its governing Board as the programme's Senior Responsible Owner. The Board includes senior officials from DE, Department of Health, Education & Training Inspectorate and the CCMS, while NICCY also has an advisory role on the Board. A standing stakeholder reference group has also been established to ensure that the views of parents, carers, children & young people, community and voluntary sectors and wider education bodies are continually and pro-actively fed into the decision-making process. Additional mechanisms are currently being established to continually engage school leaders, staff and Trade Unions in the programme's development and roll out.

Stakeholder engagement has informed the development of a programme plan which maps out the first two years of implementation. This plan, alongside an outline business case, has been submitted to the Education Minister for consideration with first wave projects expected to be rolled out across the next two academic years. The SEND SDP is a long-term undertaking, which will need the support and co-operation of all our stakeholders over the coming years, but I am confident that it will ultimately allow us to deliver the programme vision which is that:

*All children and young people with special educational needs or disabilities and their families are receiving the tailored and effective supports that they need to secure the best educational outcomes, delivered by a child-focused, responsive, co-ordinated, transparent, efficient and sustainable system.*

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#### **Special Schools Admissions**

Each year children are identified as requiring either a new or change of placement as a result of their Annual Review, or as they are newly undergoing the Statutory Assessment Process to determine appropriate provision and placement; a process that will continue to identify new children throughout the year.

Based on the data available to EA, it is expected that there will be a further increase in demand for places in September 2022. Whilst many of the children identified will be successfully placed within existing available provision, it is likely that further classes will be required. This will be kept under review.

Work is underway with DE to regularise temporary SEN provisions established over the previous two academic years. This will be informed by public consultation currently underway.

#### **c) New matters arising during 2021-2022**

##### **Landscape Review of EA**

Baker Tilly Mooney Moore were appointed by DE to undertake a Landscape Review of the EA. EA as a learning organisation, has embraced this review and look forward to opportunities for organisational learning and improvement. This will be the first such review of the EA since its establishment in 2015. The scope of the review has been set to consider;

- the EA's capacity for delivering more effectively and efficiently, including identifying the potential for efficiency savings, and where appropriate, its ability to contribute to wider goals such as economic and social wellbeing;
- an assessment or assurance that processes are in place for making such assessments; and
- the control and governance arrangements in place to ensure that the organisation and its sponsor are complying with recognised principles of good corporate governance.

EA have facilitated a wide range of presentations, workshops and meetings to support the review team and provide information on an ongoing basis. In addition to this, EA, have supported Baker Tilly Mooney Moore in engaging with a broad and diverse range of stakeholders as part of this review, including EA Corporate Staff (at all levels), teaching and non-teaching staff in schools, governors, parents, pupils, youth organisations etc.

##### **Irregular Spend due to Home to School Transport Provision**

During 2021-22, it came to the attention of EA that three schools had in place a contract directly with a bus company for provision of home to school transport. The circumstances were such that the pupils availing of the transport did not qualify for free school transport as they did not meet the eligibility criteria set out in the DE Transport policy. The contracts were funded directly by the schools from charitable donations and other grants. In December 2021, the funding from the charitable donations and other grants ceased and in January 2022, the three schools requested that the ongoing payments to the bus company be funded from their schools' delegated budget. The DE Common Funding Scheme notes that home to school transport costs should not be funded from schools' delegated budget.

EA entered into discussion with the schools and DE about the nature of the arrangements and the potential impact that immediate cessation of the arrangements would have on the pupils and their families. It was agreed subsequently that the contracts with the bus company would continue until 30 June 2022, at which point the arrangements would cease and the school and the parents would make alternative arrangements for the new school year. As a result, EA incurred expenditure of £104,607 in 2021-22 and £107,575 in 2022-23. This expenditure is deemed to be irregular.

## **ACCOUNTABILITY REPORT – Corporate Governance Report**

### **Governance Statement**

#### **Independent Review of Education**

EA welcomes and is fully engaged in the independent review of Education. This fundamental review of the Northern Ireland education system will focus on quality, equity and sustainability of the system. This has the potential to radically re-shape education design, delivery and provision – albeit decisions following the Review will be subject to Executive agreement, wider stakeholder consensus and the availability of appropriate funding.

The Review will consider a wide range of issues linked to the design and delivery of education, including;

- the education journey and outcomes of children and young people;
- the support for schools and settings, funding and governance;
- the system level design, delivery and administration; and
- a vision of how education should be delivered in Northern Ireland in the 21st century.

Along with other Education sector partners, EA has a central role to play and will be a key contributor to the main objectives of the review.

#### **Conclusion**

As Chief Executive and Accounting Officer for EA, I can confirm that the Governance Statement has been formally reviewed by the Governance, Risk and Assurance Committee, that it is complete and accurately reflects the latest assessment of the state of governance within EA.



**Sara Long**  
**Accounting Officer**

**15 December 2022**

### Remuneration Report

#### Remuneration Report

#### Remuneration and pension entitlements

The following sections provide details of the remuneration and pension interests of the Chief Executive and most senior management (i.e. the Directors) of EA.

#### Board Members

The Chairperson of the Board is paid by EA at a rate and on such conditions as determined by DE. EA makes payments to board members at rates and on such conditions as determined by DE. Board Members also receive travelling and subsistence allowances. The mileage allowance rates agreed by the National Joint Council for Local Government Services are applied. No board members receive or make pension contributions.

#### Chief Executive and Directors

Ms Sara Long was the Chief Executive of EA for the 2021-22 year.

The contractual remuneration of the Chief Executive and Directors consists of salary and pension contributions. Chief Executive and Director basic salary levels are subject to scales and ranges approved by DE and, where required, the Department of Finance (DoF). The basic salary is further enhanced in accordance with a performance management framework with a process to ensure that objectives are demanding, achievable and fair. Objectives for the Chief Executive are set and reviewed by the EA Chairperson and for directors by the Chief Executive. Oversight of the process is exercised by the Remuneration Committee.

Objectives are informed by the strategic direction and performance objectives set for EA by DE and are defined and agreed with time-based targets. Any performance related allowances paid to the Chief Executive and Directors must also be approved by DE and, if necessary, DoF.

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

#### Remuneration Committee Members

##### April 2021 to March 2022

Mr Barry Mulholland (Chair)  
Mr Jonathan Craig  
Rev Robert Herron OBE  
Rev Amanda Adams  
Mr Gerry Lundy

#### Service Contracts

Officer appointments are in accordance with the Joint Negotiating Council (JNC) for EA terms and conditions. Unless otherwise stated overleaf, the officers covered by this report hold appointments until their retirement. The normal period of notice is three months. Policy on termination payments in relation to premature retirement is in accordance with Local Government Regulations and the redundancy provisions.

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Remuneration Report

#### Salary including Allowances - Audited Information

The following sections provide details of the remuneration and pension interests of senior post holders within EA.

	Salary inc allowance 2021-22 (Note 1) £000	Performance related pay 2021-22 £000	Pension Benefits 2021-22 (Note 2) £000 (to nearest £1000)	Total 2021-22 £000	Salary inc allowance 2020-21 (Note 1) £000	Performance related pay 2020-21 £000	Pension Benefits 2020-21 (Note 2) £000 (to nearest £1000)	Total 2020-21 £000
<b>Ms Sara Long</b> Chief Executive	140-145	0-5	7	145-150	135-140	0-5	59	195-200
<b>Dr Clare Mangan</b> Director of Children and Young People's Services	95-100	0-5	20	115-120	95-100	0-5	34	130-135
<b>Ms Clare Duffield</b> Director of Human Resources	85-90	0-5	24	110-115	85-90	0-5	30	120-125
<b>Mr Seamus Wade</b> Director of Finance and ICT	85-90	0-5	25	110-115	85-90	0-5	28	110-115
<b>Mr Dale Hanna</b> Director of Operations and Estates	85-90	0-5	11	95-100	85-90	0-5	31	115-120
<b>Mrs Michele Corkey</b> Director of Education	90-95	0-5	29	120-125	90-95	0-5	28	120-125
<b>Ms Una Turbitt</b> Interim Director of Children and Young People's Services	85-90	0-5	26	110-115	75-80	0-5	25	100-105

#### Note 1: Salary including Allowances

Salary is based on actual salary earned for the year. It includes gross salary and taxable allowances but excludes employer's costs and the payment of legitimate expenses such as travel reimbursements. Performance-related pay is accrued based on actual performance in 2020-21 which becomes due in 2021-22.

#### Note 2: Pension Benefits

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 contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

#### Benefits In Kind

Senior post holders do not receive non-cash benefits (benefits-in-kind).



## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Remuneration Report

#### Performance-Related Pay

Performance-related pay is not a bonus but facilitates progression through the pay range for the individual as determined by their performance.

Targets generally are derived at the beginning of each year and are informed from the organisation's business plan and assigned to individual members of the senior leadership team. Performance is assessed at the end of the year and establishes the salary for the individual for the year ahead.

#### Pension Schemes

EA participates in two principal schemes, the Teachers' Superannuation Scheme (TSS) and the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC). EA's senior post holders participate in the NILGOSC pension scheme.

The NILGOSC is a defined benefit scheme, the assets of the schemes being held in separate trustee-administered funds. EA's contribution to the Northern Ireland Local Government Pension Scheme is determined by the fund's actuary, based on a triennial valuation. The scheme is administered by NILGOSC, Hollywood Road, Belfast.

The latest formal valuation of the fund for the purpose of setting employer's actual contributions was at 31 March 2019. The fund's objective of holding sufficient assets to meet the estimated current cost of providing members' past service benefits was met at the last formal valuation date. The next valuation takes place as at 31 March 2022 with the results expected a year later.

The current funding level is 112% at 31 March 2019 (96% at 31 March 2016) leaving a funding surplus of £836.9m. For certain employers which are in surplus, it has been agreed that the employer may use part of the surplus to support the payment of contributions to the fund at a rate below the future service contribution rate. The aggregate Employer total contribution rate required from 1 April 2021, is 19.7% of Pensionable Pay (if the membership remains broadly stable and pay increases are in line with assumptions).

The contributions payable by each Employer may differ because they allow for each Employer's membership profile and funding ratio, and assumption and recovery periods appropriate to their circumstances.

From 1 April 2020, the EA Employer contribution rate reduced to 19.5% due to the possible impact of the COVID-19 crisis. This rate was still in place during the 2021-22 financial year.

Individual member contributions depend on salary and are between 5.5% and 10.5% of pensionable pay. Contributions depending on salary for 2021-22 are as follows:

Pensionable Pay	Contribution Rate
£0 - £15,000	5.5%
£15,001 - £23,000	5.8%
£23,001 - £38,400	6.5%
£38,401 - £46,600	6.8%
£46,601 - £92,300	8.5%
More than £92,300	10.5%

The pension costs are assessed in accordance with the advice of an independent qualified actuary using the projected unit method and are accounted for on the basis of charging the cost of providing pensions over the period during which EA 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.



## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Remuneration Report

In accordance with IAS 19 ‘Retirement Benefits’, the in-year movement in the defined benefit pension scheme asset or liability arising from factors other than cash contribution by EA are charged to the Statement of Comprehensive Net Expenditure or the Statement of Changes in Taxpayers’ Equity.

<b>Pension Entitlements - Audited Information</b> <i>(to the nearest £1,000)</i>					
	Accrued pension and related lump sum at pension age as at 31/3/22 £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/22 £000	CETV at 31/03/21 £000	Real increase in CETV* £000
<b>Ms Sara Long</b> Chief Executive	60-65 Plus lump sum of 0	0-2.5 Plus lump sum of 0	789	739	12
<b>Dr Clare Mangan</b> Director of CYPS	15-20 Plus lump sum of 0	0-2.5 Plus lump sum of 0	297	258	21
<b>Ms Clare Duffield</b> Director of Human Resources	10-15 Plus lump sum of 0	0-2.5 Plus lump sum of 0	125	102	13
<b>Mr Seamus Wade</b> Director of Finance and ICT	5-10 Plus lump sum of 0	0-2.5 Plus lump sum of 0	98	74	15
<b>Mr Dale Hanna</b> Director of Operations and Estates	25-30 Plus lump sum of 25-30	0-2.5 Plus lump sum of 0	426	394	12
<b>Mrs Michele Corkey</b> Director of Education	0-5 Plus lump sum of 0	0-2.5 Plus lump sum of 0	52	26	17
<b>Ms Una Turbitt</b> Interim Director of CYPS	5-10 Plus lump sum of 0	0-2.5 Plus lump sum of 0	85	57	18

\*The real increase in CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the EA’s pension arrangements and for which the NILGOSC has received a transfer payment commensurate with the additional pension liabilities being assumed record.

### Compensation for Loss of Office – Audited Information

No compensation payments were made during 2021-22 (£nil- 2020-21).

## **ACCOUNTABILITY REPORT – Remuneration and Staff Report**

### **Remuneration Report**

#### **Cash Equivalent Transfer Values (CETVs)**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the EA's pension arrangements and for which NILGOSC has received a transfer payment commensurate with the additional pension liabilities being assumed.

They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

#### **Real Increase in CETV**

When calculating the real increase in CETV and the pension benefits accrued during the year 2021-22 for the single total figure of remuneration, Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) takes account of inflation. The Consumer Price Index (CPI) increase for September 2021 was 3.1%. The in-service revaluation rate for the Career Average Revalued Earnings Scheme was also 3.1%.

The final salary portion of the pension of a person in employment is calculated by reference to their pay and length of service. The pension will increase from one year to the next by virtue of any pay rise during the year plus the pension built up due to the post 31 March 2015 CARE element of pension.

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Remuneration Report

#### Pay Multiples – Audited Information

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

The banded remuneration of the highest paid senior post holder in EA in the 2021-22 financial year was £140k - £145k (full year equivalent). The relationship between the mid-point of this band and the remuneration of EA's workforce is given in the table.

2021-22	25 <sup>th</sup> percentile	Median	75 <sup>th</sup> percentile
Remuneration (teaching staff)	£28,139	£41,094	£45,268
Ratio (teaching staff)	5.06:1	3.47:1	3.15:1
Remuneration (non-teaching staff)	£16,467	£18,465	£19,988
Ratio (non-teaching staff)	8.65:1	7.72:1	7.13:1

The 2021-22 financial year is the first year disclosures in respect of the 25th percentile pay ratio and 75th percentile pay ratio are required. The 2021-22 Financial Reporting Manual does not require comparative figures.

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

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

In 2021-22 no employee (2020-21: nil) received remuneration in excess of the highest paid senior post holder – the Chief Executive.

Remuneration ranged from £8k to £142.5k (2020-21 from £8k to £137.5k)

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

Percentage change for:	2021-22 v 2020-21
Average employee salary and allowances (teaching)	6.8% <sup>1</sup>
Average employee salary and allowances (non-teaching)	1.2%
Highest paid director's salary and allowances	3.6% <sup>2</sup>

<sup>1</sup> The percentage change for average employee salary and allowances (teaching) includes a pay award for NI Teachers as agreed in March 2021 and paid in June/July 2021 - 2% effective from 1 September 2019, plus 2% effective from 1 September 2020. Teaching salaries and allowances for 2020-21 would have been based on pre September 2019 scales.

<sup>2</sup> No PRP was paid to the Chief Executive in 2021-22 and the amount paid in 2020-21 was immaterial.

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Remuneration Report

#### Board Members – Audited Information

The total emoluments (including honoraria) of the chairperson was £53,482 (2020-21: £53,571). Mr Barry Mulholland was appointed from 1 January 2021 as Chairperson to replace Ms Sharon O'Connor.

The highest payment for any other board member was £9,537 (2020-21: £9,590).

The aggregate amount of board members' emoluments was £242,447 (2020-21: £232,534).

No members waived emoluments. Twenty three members made a claim for emoluments during the 2021-22 year (2020-21: Twenty six).

The number of board members who received emoluments fell within the range below:

Emolument	2021-22	2020-21
£	Number	Number
1 – 4,999	-	4
5,000 – 9,999	22	20
10,000 – 14,999	-	1 <sup>1</sup>
15,000 – 49,999	-	1 <sup>1</sup>
50,000 – 54,999	1	0

- <sup>1.</sup> Mr Barry Mulholland was appointed from 1 January 2021 as Chairperson to replace Ms Sharon O'Connor.

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

#### Staff Report

### Staff Costs

*The following section is subject to audit*

Staff Costs	2021-22				2020-21
	Permanent	Temporary*	Others	Total	Total
	£000	£000	£000	£000	£000
<b>Teaching</b>					
Wages and salaries	616,466	114,608	-	731,074	744,111
Social Security costs	74,634	11,405	-	86,039	82,048
Other pension costs	161,728	27,117	-	188,845	179,915
Other employee expenses	15,284	-	-	15,284	15,004
	868,112	153,130	-	1,021,242	1,021,078
Less recoveries in respect of outward secondments	(83)	-	-	(83)	-
<b>Teaching Subtotal</b>	<b>868,029</b>	<b>153,130</b>	<b>-</b>	<b>1,021,159</b>	<b>1,021,078</b>
<b>Non-Teaching (including Board Members)</b>					
Wages and salaries	266,226	186,379	4,670	457,275	428,824
Social Security costs	23,215	9,128	-	32,343	28,189
Pension costs	50,934	32,072	-	83,006	75,467
Other employee expenses	1,908	456	-	2,364	12,416
	342,283	228,035	4,670	574,988	544,896
Less recoveries in respect of outward secondments	(134)	-	-	(134)	(107)
<b>Non-Teaching Subtotal</b>	<b>342,149</b>	<b>228,035</b>	<b>4,670</b>	<b>574,854</b>	<b>544,789</b>
<b>TOTAL</b>	<b>1,210,178</b>	<b>381,165</b>	<b>4,670</b>	<b>1,596,013</b>	<b>1,565,867</b>

\* 'Temporary Staff' are defined within EA as those members of staff who are in a temporary post, not necessarily on a temporary contract.

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

#### Average Number of Persons Employed

*The following section is subject to audit*

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

	2021-22				2020-21
	Permanent	Temporary	Others	Total	Total
Teaching	15,488	4,265	-	19,753	18,503
Non-Teaching	11,802	10,939	166	22,907	21,965
<b>TOTAL</b>	<b>27,290</b>	<b>15,204</b>	<b>166</b>	<b>42,660</b>	<b>40,468</b>

Additional staff costs were capitalised during the year of £8,811k (2020-21: £8,153k), which equates to 187 (2020-21: 176) whole-time equivalent persons and are included in Note 10 of the Financial Statements.

#### Pension Obligations

*The following section is subject to audit*

As explained above, and in the Accounting Policies section of the Financial Statements (Note 1.15 Pension Scheme) EA participates in two principal schemes, the Teachers' Superannuation Scheme (TSS) and the NI Local Government Pension Scheme as administered by NILGOSC.

EA has included pension costs in relation to these schemes as follows:

	£000
Teachers' Superannuation Scheme (TSS)	188,845
NI Local Government Pension Scheme as administered by NILGOSC	83,006
	<b>271,851</b>

For 2021-22 the employer's contribution rate to the Teacher's Superannuation Scheme was 25.1%.

For 2021-22 the employer's contribution rate to the NI Local Government Pension Scheme as administered by NILGOSC was 19.5%.

#### Allowance for the McCloud Judgement and GMP Indexation / Equalisation

Pension Costs include an estimated allowance for additional liabilities arising from the McCloud Judgement and GMP Indexation and Equalisation cases outlined below.

The additional liabilities were included as a Past Service Cost (including curtailments) over the accounting period - pension costs for 2021-22 continue to be calculated on the same basis.

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

#### McCloud Judgement

In December 2018 the Court of Appeal ruled in the 'McCloud/Sergeant' judgement that the transitional protection arrangements put in place when the Firefighters' and Judges' pension schemes were reformed were age discriminatory. The Government applied to the Supreme Court for permission to appeal this judgement. However, the Supreme Court rejected the request on 27 June 2019. In light of this decision, the government has agreed to provide remedy to eligible members across the main public sector schemes including the NI Local Government Pension Scheme as administered by NILGOSC.

The additional liability was calculated to be 3.2% of EA's active liabilities using a salary increase assumption of 1.5% above CPI inflation for 2018-19. Pension liabilities for 2021-22 continue to be calculated on this basis.

#### GMP Indexation and Equalisation

Guaranteed Minimum Pension (GMP) is a portion of pension that is payable to members who were contracted out of the State Second Pension and accrued benefits in the scheme between 6 April 1978 and 5 April 1997. The LGPS (NI) was contracted out.

The GMP was intended to approximately replace the State Pension which members were giving up, however the payment terms of GMP are different between men and women, which was a consequence of the state pension itself being unequal at that time. On 26 October 2018 the High Court ruled in the Lloyds Bank case that equalisation for the effect of unequal GMPs is required.

The estimated liability has been based on a typical Local Government pension fund to quantify the value of fully indexing GMP's in line with CPI inflation for those reaching Second State Pension age after 5 December 2018. This was calculated to be 0.3% of the liabilities / defined benefit obligation.

#### Exiting Employers

Employers which leave the Fund (or their guarantor) may have to make an exit payment to meet any shortfall in assets against their pension liabilities. If the Employer (or guarantor) is not able to meet this exit payment the liability may in certain circumstances fall on other employers in the Fund. Further, the assets at exit in respect of 'orphan liabilities', may, in retrospect, not be sufficient to meet the liabilities. This risk may fall on other employers. 'Orphan liabilities' are currently a small proportion of the overall liabilities in the Fund.

#### Pension Valuation

NILGOSC is a multi-employer defined benefit scheme in which it is possible for an employer to identify its share of the assets and liabilities on a consistent basis. The latest formal valuation of the fund for the purpose of setting employer's actual contributions was at 31 March 2019. A valuation was carried out by a qualified independent actuary for the purposes of meeting the requirements of IAS19 for these accounts. The next valuation takes place as at 31 March 2022 with the results expected a year later.

The major assumptions used by the actuary were:

	At 31 March 2022	At 31 March 2021
Rate of increase in salaries	4.6%	4.2%
Rate of increase in pensions	3.1%	2.7%
Discount rate	2.8%	2.1%
Inflation assumption (CPI)	3.1%	2.7%



## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

The fund's objective is to hold assets at least equal in value to the funding target (past service liabilities). The current funding level was 112% at 31 March 2019 (96% at 31 March 2016) leaving a funding surplus of £836.9m.

For certain employers which are in surplus, it has been agreed that the employer may use part of the surplus to support the payment of contributions to the Fund at a rate below the future service contribution rate. The aggregate Employer total contribution rate required from 1 April 2021, is 19.7% of Pensionable Pay (if the membership remains broadly stable and pay increases are in line with assumptions).

The contributions payable by each Employer may differ because they allow for each Employer's membership profile and funding ratio, and assumption and recovery periods appropriate to their circumstances.

From 1 April 2020, the EA Employer contribution rate has reduced to 19.5% due to the possible impact of the COVID-19 crisis. It remained at this level for the year ending 31 March 2022.

<b>Pension assets / (liability) recognised in the Statement of Financial Position</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Fair value of pension assets	2,994,234	2,752,458
Present value of funded defined benefit obligations	(3,640,578)	(3,675,931)
Present value of unfunded defined benefit obligations	(16,082)	(18,050)
<b>Pension asset / (liability) recognised in the SoFP</b>	<b>(662,426)</b>	<b>(941,523)</b>

<b>Changes in the Present Value of the Defined Benefit Obligation during the 2021-22 Accounting Period</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Opening Defined Benefit Obligation (funded and unfunded)	3,693,981	2,934,340
Current service cost	214,325	147,115
Interest expense on the defined benefit obligation	77,029	66,884
Contributions by participants	24,395	22,613
Actuarial (gains)/losses due to liability experience	9,292	(29,052)
Actuarial (gains)/losses due to changes in demographic assumptions	(37,009)	-
Actuarial (gains)/losses due to changes in financial assumptions	(247,069)	629,558
Past service cost (including curtailments)	331	585
Net benefits paid out	(78,615)	(78,062)
<b>Closing Defined Benefit Obligation (funded and unfunded)</b>	<b>3,656,660</b>	<b>3,693,981</b>

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

<b>Changes to the fair value of assets during the accounting period</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Opening Fair Value of Assets	2,752,458	2,235,192
Interest income on assets	58,123	51,680
Contributions by participants	24,395	22,613
Contributions by the employer in respect of funded benefits	81,764	76,002
Contributions by the employer in respect of unfunded benefits	1,175	1,187
Re-measurement gains on assets	154,934	443,846
Payment of unfunded benefits	(1,175)	(1,187)
Net benefits paid out of the fund (funded)	(77,440)	(76,875)
<b>Closing Fair Value of Assets</b>	<b>2,994,234</b>	<b>2,752,458</b>

<b>Pension Charges to the Statement of Comprehensive Net Expenditure (funded and unfunded)</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Current service cost	214,325	147,115
Past service cost (including curtailments)	331	585
<b>Total operating charge</b>	<b>214,656</b>	<b>147,700</b>
Employer contributions in respect of funded benefits	(81,764)	(76,002)
Employer contributions in respect of unfunded benefits	(1,175)	(1,187)
<b>Net Operating Charge (Financial Statements Note 6)</b>	<b>131,717</b>	<b>70,511</b>

<b>Amounts charged to Pension Financing Charges</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Interest income on assets	(58,123)	(51,680)
Interest on the defined benefit obligation	77,029	66,884
<b>Net (income)/charge to Statement of Comprehensive Net Expenditure</b>	<b>18,906</b>	<b>15,204</b>

<b>(Gains)/losses recognised in Other Comprehensive Expenditure</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Actuarial (gains) due to changes in financial assumptions	(247,069)	629,558
Actuarial (gains)/losses due to liability experience	9,292	(29,052)
Actuarial (gains)/losses due to changes in demographic assumptions	(37,009)	-
Re-measurement (gains)/losses on assets	(154,934)	(443,846)
<b>Net (Gains)/losses recognised in Other Comprehensive Expenditure</b>	<b>(429,720)</b>	<b>156,660</b>

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

#### Sensitivity Analysis

IAS 19 valuation results depend critically on the principal assumptions used in the calculations.

The discount rate used to value the liabilities is prescribed under IAS 19 and the results are particularly sensitive to the discount rate. If the yield used to discount each future benefit payment decreases, then the value placed on the liabilities increases.

The results are also sensitive to unexpected changes in the rate of future mortality improvements. If longevity improves at a faster rate than allowed for in the assumptions, then, again, a higher value would be placed on the employer's liabilities. In addition, if pensionable pay increases more than allowed for in the assumptions, the active liability will increase. Similarly, if inflation (and therefore pension increases) is higher than assumed, this will increase the value of the liabilities. If the liabilities increase, the employer's SoFP will worsen.

The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation as at 31 March 2022 are set out below. In each case, only the assumption mentioned is altered; all other assumptions remain the same and are summarised above.

#### Discount Rate Assumption

Adjustment to discount rate	+0.1% pa	-0.1% pa
Present value of total obligation (£000s)	3,578,688	3,706,108
% change in present value of total obligation	-1.7%	+1.8%
Projected service cost (£000s)	194,377	207,844
Approximate % change in projected service cost	-3.3%	+3.4%

#### Rate of general increase in salaries

Adjustment to salary increase rate	+0.1% pa	-0.1% pa
Present value of total obligation (£000s)	3,655,140	3,626,016
% change in present value of total obligation	+0.4%	-0.4%
Projected service cost (£000s)	201,010	201,010
Approximate % change in projected service cost	0.0%	0.0%

#### Rate of increase to pensions in payment and deferred pensions assumption, and rate of revaluation of pension accounts assumption

Adjustment to pension increase rate	+0.1% pa	-0.1% pa
Present value of total obligation (£000s)	3,691,546	3,593,250
% change in present value of total obligation	+1.4%	-1.3%
Projected service cost (£000s)	207,844	194,377
Approximate % change in projected service cost	+3.4%	-3.3%

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

#### Post retirement mortality assumption

Adjustment to mortality age rating assumption	-1 year	+1 year
Present value of total obligation (£000s)	3,767,998	3,513,158
% change in present value of total obligation	+3.5%	-3.5%
Projected service cost (£000s)	209,050	193,171
Approximate % change in projected service cost	+4.0%	-3.9%

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.

#### Mortality Assumptions

The mortality assumptions are based on the actual mortality experience of members within the Fund based on analysis carried out as part of the 2019 valuation and allow for expected future mortality improvements. Sample life expectancies at age 65 in normal health resulting from these mortality assumptions are shown below. At this accounting date the assumed rates if future mortality have been increased to reflect a slightly more negative outlook as a result of the COVID-19 pandemic.

Mortality Assumptions	31 March 2022	31 March 2021
<b>Males</b>		
Member aged 65 at accounting date	21.8	21.9
Member aged 45 at accounting date	23.2	23.3
<b>Females</b>		
Member aged 65 at accounting date	25.0	25.1
Member aged 45 at accounting date	26.4	26.5

#### Staff Composition

The analysis of EA's employees by gender as at 31 March 2022 is as follows:

	Male		Female		Total
	No.	%	No.	%	
<b>Directors</b>	2	29	5	71	7
<b>Senior Management</b>	5	29	12	71	17
<b>Permanent Teaching Employees</b>	3,483	21	13,272	79	16,755
<b>Temporary Teaching Employees</b>	967	20	3,753	80	4,720
<b>Permanent Non-Teaching Employees</b>	2,810	16	14,414	84	17,224
<b>Temporary Non-Teaching Employees</b>	2,921	15	16,141	85	19,062

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

#### Sickness Absence Data

The average number of days lost through sickness between April 2021 and March 2022 was 9.36 days for teachers (2020-21: 5.66 days) and 10.15\* days (2020-21: 8.56 days) for non-teaching staff.

\*The sickness absence data has been estimated using only information from the legacy payroll system for the Belfast and Omagh regions. The new EA One HR & Payroll solution went live in the pilot regions of Belfast and Omagh in October 2021 and March 2022. The absence data on the new system was not available as the reporting function of the new system continued to be developed. The absence data for Belfast and Omagh on the legacy system (April to September, and April to February respectively) has therefore been used as a basis for estimating full year equivalent. The actual absence data for the regions, Ballymena, Armagh and Dundonald has been included.

#### Staff Policies

EA actively encourages applications for employment from disabled persons where the requirements of the job may be adequately performed by a disabled person.

Where existing employees become disabled, it is the EA's board's policy wherever possible to provide continuous employment under normal terms and conditions and to provide training and career development and promotion where appropriate.

#### Off-payroll Engagements

The following off-payroll engagements were in place at 31 March 2022:

<b>Number of off-payroll engagements as at 1 April 2021</b>		<b>8</b>
<b>Number of new off-payroll engagements ((a) + (b) below)</b>		<b>13</b>
<b>Those caught by IR35 (a)</b>	<b>11</b>	<b>-</b>
<b>Those not caught by IR35 (b)</b>	<b>2</b>	<b>-</b>
<b>Number of engagements which have come onto the payroll</b>		<b>(7)</b>
<b>Number of engagements came to an end during 2021-22</b>		<b>(4)</b>
<b>Number of off-payroll engagements as at 31 March 2022</b>		<b>10</b>

#### Expenditure on Consultancy

External consultancy spending during 2021-22 was nil (2020-21: £19k).

#### Temporary Staff

Temporary staff costs in 2021-22 amounted to £381,165k (2020-21: £325,666k).

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

#### Reporting of compensation and exit packages for all staff 2021-22

*The following section is subject to audit*

Exit Package Cost Band	Number of Compulsory Redundancies		Number of Other Departures Agreed		Total number of Exit Packages	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
<b>Teaching Staff</b>						
Less than £10,000	-	-	3	-	3	-
£10,000-£25,000	-	-	2	-	2	-
£25,000-£50,000	-	-	15	5	15	5
£50,000-£100,000	-	-	3	5	3	5
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
<b>Number of Exit Packages</b>	-	-	<b>23</b>	<b>10</b>	<b>23</b>	<b>10</b>
<b>Resource Cost £000</b>	-	-	<b>848</b>	<b>493</b>	<b>848</b>	<b>493</b>
<b>Non-Teaching Staff</b>						
Less than £10,000	2	12	79	65	83	77
£10,000-£25,000	-	8	26	23	26	31
£25,000-£50,000	-	2	16	9	16	11
£50,000-£100,000	-	1	4	1	4	2
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
£200,000-£250,000	-	-	-	-	-	-
<b>Number of Exit Packages</b>	<b>2</b>	<b>23</b>	<b>125</b>	<b>98</b>	<b>127</b>	<b>121</b>
<b>Resource Cost £000</b>	<b>7</b>	<b>260</b>	<b>1,528</b>	<b>966</b>	<b>1,535</b>	<b>1,226</b>
<b>Teaching and Non-Teaching Staff</b>						
<b>Total Number of Exit Packages</b>	<b>2</b>	<b>23</b>	<b>148</b>	<b>108</b>	<b>150</b>	<b>131</b>
<b>Total Resource Cost £000</b>	<b>7</b>	<b>260</b>	<b>2,376</b>	<b>1,459</b>	<b>2,383</b>	<b>1,719</b>

## ACCOUNTABILITY REPORT – Remuneration and Staff Report

### Staff Report

The table above shows the total cost of exit packages agreed and accounted for in 2021-22 and 2020-21. In 2021-22, the year of departure, £2,118k exit costs were paid, (2020-21 £1,573k).

Non-Teachers' redundancy payments were made in accordance with The Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (NI) 2007 as amended.

Teachers' redundancy payments were made in accordance with the Teachers Premature Retirement Compensation Scheme relevant for 2021-22.

Where EA has agreed early retirements, the additional costs are met by EA and not by the pension schemes.

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



## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

### Assembly Accountability Report

#### Assembly Accountability Report

#### i. Losses and Special Payments

*The following sections are subject to audit*

##### Losses Statement

	2021-22		2020-21	
	No. of Cases	£000	No. of Cases	£000
Cash losses*	85	60	320	185
Claims abandoned	-	-	-	-
Fruitless payments	211	153	58	3
Stores losses	109	122	95	135
Overpayments	-	-	190	18
<b>Total</b>	<b>402</b>	<b>335</b>	<b>663</b>	<b>341</b>

No individual payment exceeded £250,000.

##### Special Payments

	2021-22		2020-21	
	No. of Cases	£000	No. of Cases	£000
Redundancy payments	150	2,383	131	1,719
	<b>150</b>	<b>2,383</b>	<b>131</b>	<b>1,719</b>

No individual payment exceeded £250,000.

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

### Assembly Accountability Report

#### ii. Fees and Charges

*The following section is subject to audit*

EA is responsible for the provision of a school meals service to the schools it funds. This is a fee-paying service unless there is an entitlement to a free meal.

In accordance with the revised 'Arrangements for the Provision of Milk, Meals and Related Facilities' issued by DE in March 2011, the charge for a meal for a paying pupil should be sufficient to fully recover the variable costs and make a contribution to fixed costs. This target was achieved in both years.

The information below is in respect of the School Meals Service only and is provided for fees and charges purposes and not for IFRS 8 purposes which is separately disclosed in Note 2 within the Financial Statements.

In line with accounting policy Note 1.2.2 *Income from Sale of Goods and Services*, EA has applied the requirements of IFRS 15 to income falling within the scope of IFRS 15. Note 3 provides further information on the application of IFRS 15.

#### School Meals Service

	2021-22 £000	2020-21 £000
Full cost	81,974	63,124
Less: Income	(28,496)	(10,004)
Less: Covid-19 allocation for loss of income (offset by reductions)	(2,816)	(10,130)
Rurality Element	(875)	(858)
<b>Net cost</b>	<b>49,787</b>	<b>42,132</b>
Number of paid meals	10,981	3,705
Number of free meals	11,943	4,994
Covid-19 allocation meals equivalent*	1,043	3,752
<b>Total number of meals</b>	<b>23,967</b>	<b>12,451</b>
<b>Average Gross Cost per meal</b>	<b>£3.42</b>	<b>£5.07</b>

\*The payment of allowances to families, in lieu of the provision of free school meals, was created and implemented in 2020-21 as part of EA's response to the COVID-19 pandemic. This support has continued into the 2021-22 year.

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

### Assembly Accountability Report

#### iii. Remote Contingent Liabilities

*This section is subject to audit*

Details on contingent liabilities reported within the meaning of IAS 37 are disclosed in Note 23 within the Financial Statements.

There are no additional remote contingent liabilities which are required to be reported.

A handwritten signature in black ink, appearing to read 'Sara Long', followed by a period.

**Sara Long**  
**Accounting Officer**

**Date: 15 December 2022**

## **ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT**

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

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Education Authority for the year ended 31 March 2022 under the Education Act (Northern Ireland) 2014. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Education Authority's affairs as at 31 March 2022 and of the Education Authority's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Education Act (Northern Ireland) 2014 and Department of Education directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of the Education Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

#### **Conclusions relating to going concern**

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

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

## **ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT**

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

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

My responsibilities and the responsibilities of the Education Authority and the Chief Executive with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

#### **Opinion on other matters**

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Education directions made under the Education Act (Northern Ireland) 2014; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

#### **Matters on which I report by exception**

In the light of the knowledge and understanding of the Education Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

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

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

#### **Responsibilities of the Education Authority and the Chief Executive for the financial statements**

As explained more fully in the Statement of the Education Authority and Chief Executive's Responsibilities, the Education Authority and the Chief Executive are responsible for:

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

#### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to examine, certify and report on the financial statements in accordance with the Education Act (Northern Ireland) 2014.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

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

- obtaining an understanding of the legal and regulatory framework applicable to the Education Authority through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Education Act (Northern Ireland) 2014 and Department of Education directions issued thereunder;
- making enquires of management and those charged with governance on the Education Authority's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Education Authority's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business; and

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



## **ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT**

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

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

#### **Report**

I have no observations to make on these financial statements.



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

**22 December 2022**


## FINANCIAL STATEMENTS

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


	Notes	2021-22 £000	2020-21 £000
Income from sale of goods and services	3	(55,688)	(26,423)
Other operating income	4	(7,763)	(7,175)
<b>Total operating income</b>		<b>(63,451)</b>	<b>(33,598)</b>
Staff costs	5	1,596,013	1,565,867
Purchase of goods and services	6	548,628	443,481
Provision (credit)/expense	6	(989)	4,948
Depreciation and impairment charges	7	108,294	108,471
Notional costs	8	3,909	3,600
Other operating expenditure (Grants Payable)	9	468,155	458,024
<b>Total operating expenditure</b>		<b>2,724,010</b>	<b>2,584,391</b>
<b>Net operating expenditure</b>		<b>2,660,559</b>	<b>2,550,793</b>
Finance expense		18,906	15,204
<b>Net expenditure for the year</b>		<b>2,679,465</b>	<b>2,565,997</b>
Credit in respect of notional costs		(3,909)	(3,600)
<b>Net expenditure transferred to the general reserve</b>		<b>2,675,556</b>	<b>2,562,397</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net (gain) on revaluation of Property, Plant and Equipment		(69,197)	4,106
Actuarial (gain)/loss on pension scheme liabilities		(429,720)	156,660
<b>Comprehensive net expenditure for the year</b>		<b>2,176,639</b>	<b>2,723,163</b>

All amounts above relate to continuing activities.

The Financial Statements on pages 124 to 167 were approved by the Board on 15 December 2022 and were signed on its behalf by:

Chairperson: 

Date: 15 December 2022

Chief Executive: 

Date: 15 December 2022


The notes on pages 128 to 167 form part of these accounts.

## FINANCIAL STATEMENTS

### Statement of Financial Position as at 31 March 2022

	Notes	2021-22 £000	2020-21 £000
<b>Non-current assets</b>			
Property, plant and equipment	10	2,307,335	2,211,313
Intangible assets	11	31,244	22,474
Trade and other receivables	15	177	60
<b>Total non-current assets</b>		<b>2,338,756</b>	<b>2,233,847</b>
<b>Current Assets</b>			
Assets classified as held for sale	12	321	321
Inventories	14	36,244	35,352
Trade and other receivables	15	45,293	55,171
Cash and cash equivalents	16	19,785	5,039
<b>Total current assets</b>		<b>101,643</b>	<b>95,883</b>
<b>Total assets</b>		<b>2,440,399</b>	<b>2,329,730</b>
<b>Current Liabilities</b>			
Trade and other payables	17	(228,498)	(245,258)
Provisions	18	(375)	(909)
<b>Total current liabilities</b>		<b>(228,873)</b>	<b>(246,167)</b>
<b>Total assets less current liabilities</b>		<b>2,211,526</b>	<b>2,083,563</b>
<b>Non-current liabilities</b>			
Other payables	17	(128,807)	(134,083)
Provisions	18	(13,521)	(15,377)
Pension liabilities	22	(662,426)	(941,523)
<b>Total non-current liabilities</b>		<b>(804,754)</b>	<b>(1,090,983)</b>
<b>Total assets less total liabilities</b>		<b>1,406,772</b>	<b>992,580</b>
<b>Taxpayers' equity and other reserves</b>			
General Reserve		1,269,411	1,168,319
Pension reserve		(662,426)	(941,523)
Revaluation reserve		799,787	765,784
<b>Total equity</b>		<b>1,406,772</b>	<b>992,580</b>

The Financial Statements on pages 124 to 167 were approved by the Board on 15 December 2022 and were signed on its behalf by:

Chairperson: 

Date: 15 December 2022

Chief Executive: 

Date: 15 December 2022

The notes on pages 128 to 167 form part of these accounts.

## FINANCIAL STATEMENTS

### Statement of Cashflows for the year ended 31 March 2022

	Notes	2021-22 £000	2020-21 £000
<b>Cash flows from Operating Activities</b>			
Net expenditure for the year		(2,679,465)	(2,565,997)
Adjustments for non-cash transactions:			
Notional costs	8	3,909	3,600
Depreciation and Impairment charges	7	108,294	108,471
Increase/(Decrease) in Pension Liability		150,623	85,715
(Profit)/Loss on disposal of property, plant and equipment	6	(630)	(65)
Decrease/(Increase) in Inventories	14	(892)	(999)
Decrease/(Increase) in Trade and Other Receivables <i>less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure (capital receivables)</i>	15	9,761	(3,541)
Increase/(Decrease) in Trade and Other Payables <i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure (capital payables)</i>	17	(8,519)	50,105
Use of provisions	18	(2,390)	3,112
<b>Net cash outflow from Operating Activities</b>		<b>(2,419,309)</b>	<b>(2,319,599)</b>
<b>Cash flows from Investing Activities</b>			
Purchase of Property, Plant and Equipment		(141,969)	(103,127)
Purchase of Intangible Assets		(12,530)	(9,405)
Proceeds of disposal of Property, Plant and Equipment		2,921	412
<b>Net cash outflow from investing activities</b>		<b>(151,578)</b>	<b>(112,120)</b>
<b>Cash flows from financing activities</b>			
Grants from sponsoring department		2,591,068	2,424,743
Consolidated Fund Extra Receipt		(237)	-
Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI (and other service concession) contracts		(5,198)	(4,950)
<b>Net financing</b>		<b>2,585,633</b>	<b>2,419,793</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents in the period</b>		<b>14,746</b>	<b>(11,926)</b>
Cash and cash equivalents at the beginning of the period	16	5,039	16,965
Cash and cash equivalents at the end of the period	16	<b>19,785</b>	<b>5,039</b>

The notes on pages 128 to 167 form part of these accounts.

## FINANCIAL STATEMENTS

### Statement of Changes in Taxpayers' Equity for the year ended 31 March 2022

	General Reserve £000	Pension Reserve £000	Revaluation Reserve £000	Taxpayers' Equity £000
<b>Balance at 31 March 2020</b>	<b>1,184,625</b>	<b>(699,148)</b>	<b>805,523</b>	<b>1,291,000</b>
Funding from Sponsoring Departments:				
Recurrent funding	2,328,641	-	-	2,328,641
Capital funding	96,378	-	-	96,378
Other funding	-	-	-	-
Capital proceeds surrendered to Sponsoring Department	(276)	-	-	(276)
Transfers between reserves	121,227	(85,715)	(35,512)	-
Net expenditure transferred to the general reserve	(2,562,397)	-	-	(2,562,397)
Revaluation gains and losses	-	(156,660)	(4,106)	(160,766)
Disposal of property, plant and equipment	121	-	(121)	-
<b>Balance at 31 March 2021</b>	<b>1,168,319</b>	<b>(941,523)</b>	<b>765,784</b>	<b>992,580</b>
Funding from Sponsoring Departments:				
Recurrent funding	2,463,973	-	-	2,463,973
Capital funding	129,208	-	-	129,208
Other funding	-	-	-	-
Consolidated Fund Extra Receipt (CFERs)	(237)	-	-	(237)
Capital proceeds surrendered to Sponsoring Department	(2,113)	-	-	(2,113)
Transfers between reserves	185,382	(150,623)	(34,759)	-
Net expenditure transferred to the general reserve	(2,675,556)	-	-	(2,675,556)
Revaluation gains and losses	-	429,720	69,197	498,917
Disposal of property, plant and equipment	435	-	(435)	-
<b>Balance at 31 March 2022</b>	<b>1,269,411</b>	<b>(662,426)</b>	<b>799,787</b>	<b>1,406,772</b>

The notes on pages 128 to 167 form part of these accounts.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2021-22 FReM issued by the 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 which is judged to be most appropriate to the particular circumstances of EA for the purpose of giving a true and fair view has been selected. The particular policies adopted by EA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

##### 1.1 Accounting Convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment, and, where material, stocks to fair value as determined by the relevant accounting standard.

These accounts have been prepared in pounds sterling and are rounded to the nearest thousand.

##### 1.2 Recognition of Income and Funding

###### 1.2.1 Departmental Funding

The main source of funding for the organisation is allocations (grants-in aid) from the DE and the DfE. All grants-in aid, whether for revenue or capital purposes, are recognised on a cash receipts basis and are treated as contributions from controlling parties giving rise to a financial interest in the residual interest of the organisation, and hence are accounted for as financing i.e. by crediting them to the General Reserve.

###### 1.2.2 Income from Sale of Goods and Services

Income from the sale of goods and services relates directly to the operating activities of the organisation. It principally comprises income from catering activities, recoupment of costs and tuition fees, in addition to other sources of income. The income is included in the Statement of Comprehensive Net Expenditure (SOCNE) to the extent of the completion of the contract or service concerned and is stated net of Value Added Tax (VAT).

EA has considered the application of IFRS 15 Revenue from Contracts with Customers. The core principle of IFRS 15 is that income is recognised to depict the transfer of goods/services to customers, at a rate which reflects the expected entitlement for such goods/services.

In applying the core principal to income recognition, the following steps are applied:

- Step 1: Identification of a contract
- Step 2: Identification of performance obligations
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to the performance obligations in the contract
- Step 5: Recognise revenue when (or as) as a performance obligation is satisfied

The majority of income received by EA is departmental grant in aid and therefore falls outside the scope of IFRS 15. The remaining income relates to income from the sale of goods and services such as school meals services and short term letting of EA premises. EA has applied the requirements of IFRS 15 to income falling within the scope of IFRS 15 per Note 3.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 1.2.3 Other Operating Income

Other operating income comprises revenue and capital grants received from other bodies. Revenue grants received from other bodies are for specific purposes and are restricted in use. This includes income from the European Union (EU) funding (Peace IV Programme) and other sources, and is included in the SOCNE to the extent that it matches against the relevant expenditure incurred during the period. Grant income received during the period which is not matched to relevant expenditure incurred during the same period is shown as either accrued or deferred income on the Statement of Financial Position. Where assets are financed by government grant (not a grant from a sponsoring department) or donation (including lottery funding), the funding element is recognised as income and taken through the Statement of Comprehensive Net Expenditure.

#### 1.2.4 Capital Grants

Government grants (excluding departmental capital funding above) to fund capital assets are recognised in the SOCNE as income. They are recognised when receivable unless there are conditions on their use which, if not met, would result in the grant becoming repayable. In such cases the income is deferred and released when the obligations are met. Where grants have no conditions on their use the income is recognised immediately in the SOCNE.

#### 1.3 Grants Payable

Expenditure classified as “Grants Payable” is recognised in the SOCNE in the year it is paid, on the basis of the underlying activity of the recipient, i.e.:

- Voluntary Grammar and Grant Maintained Integrated Schools Grants are issued annually in respect of recurrent funding requirements and reflect the totality of the schools’ entitlement under the Local Management of Schools’ arrangements as calculated by DE.
- Youth Service grants are grants to fund and support regional youth services including voluntary youth clubs and organisations.
- Pre-School Education Programme (PEG) grants are payable to Pre-school settings to enable the delivery of pre-school education and are funded by DE.
- Other revenue grants and bursaries include Uniform Grants and are charged in the year they are paid.

#### 1.4 Foreign Currency Transactions

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

The impact of foreign currency transactions is considered negligible for 2021-22 (negligible in 2020-21).

#### 1.5 Taxation

##### 1.5.1 Corporation Tax

In accordance with Section 987B of the Corporation Tax Act 2010, EA is not liable to corporation tax.

##### 1.5.2 Value Added Tax (VAT)

A significant proportion of the activities of EA are outside the scope of VAT, however input tax on purchases is recoverable. Irrecoverable VAT is charged to the relevant expenditure category. Where output VAT is charged or input VAT is recoverable, the related amounts within the SOCNE are stated net of recoverable VAT.



## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 1.6 Property, Plant and Equipment

Property, plant and equipment assets comprise land, buildings, vehicles, Information Technology, plant and machinery, payments on account and assets under construction.

##### 1.6.1 Recognition

An item of property, plant and equipment is capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to the organisation;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably;
- the item is computer equipment and has a cost of at least £200;
- the item is other than computer equipment and has a cost of at least £1,000; and
- the item is part of the initial furniture and equipment supplied to make a new or refurbished facility fully operational.

On initial recognition, items of property, plant and equipment are measured at cost including any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Items classified as 'under construction' (and payments on account) are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

Assets under construction are transferred to the relevant asset category upon completion of the project or upon commencement of use of the asset.

##### 1.6.2 Schools Estate

###### 1.6.2.1 Ownership

Ownership of the schools estate is dependent on the type of school:

- Controlled (nursery, primary, special, secondary and grammar) schools and related school meals accommodation are owned by EA and included as non-current assets on the EA Statement of Financial Position.
- Maintained (nursery, primary, special and secondary) schools meals accommodation is owned by EA and included as non-current assets on the Statement of Financial Position.
- Voluntary (grammar) and Integrated Schools estates are not owned by EA.

###### 1.6.2.2 Valuation of Land and Buildings

All land and building assets which are owned by EA are capitalised and included in the statement of financial position at fair value. The basis of valuation for each of the property types are as follows:

Property Type	Asset Category	Basis of Valuation
Offices and stores	<ul style="list-style-type: none"><li>• Non specialised: operational</li><li>• Land and buildings owner occupied for the purpose of the undertaking</li></ul>	Existing Use Value

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

Schools	<ul style="list-style-type: none"><li>• Specialised: operational</li><li>• Land and buildings owner occupied for the purpose of the undertaking</li></ul>	Depreciated Replacement Cost
Surplus assets	<ul style="list-style-type: none"><li>• Non operational</li><li>• Properties surplus to requirements and classified as "assets held for sale"</li></ul>	Lower of carrying value or market value

Where there is a clear intention to dispose of an asset within the next 12 months, the asset is categorised as "Assets held for Sale" and shown separately within current assets.

Full valuations are made by Land and Property Services (LPS) every five years. The last full valuation was at 31 March 2018. In the intervening years valuations are updated using appropriate indices obtained from LPS. Upward/downward valuations are accounted for through the revaluation reserve, with the exception of downward revaluations for which there is no balance in the revaluation reserve. Such downward valuations are charged to the SOCNE and reversed should the asset be revalued upward.

Assets under construction (including Payments on Accounts) are carried at cost, less any impairment loss. Costs include professional fees and other directly attributable costs necessary to bring the asset into use. Assets under construction, including completed building projects, are capitalised but not depreciated until brought into use.

#### 1.6.2.3 Reversionary Trusts

Included within the Schools' Estate are assets held on Reversionary Trusts. These are properties which will revert to the ownership of trustees if they cease to be used as specified in the deeds of ownership.

#### 1.6.3 Assets other than Land and Buildings

Assets other than land and buildings are carried at fair value. Fair values are updated annually using appropriate indices or professional valuations. Increases/decreases in valuations are accounted for through the revaluation reserve on the same basis as Land and Buildings.

Non land and buildings assets under construction are carried at cost, less any impairment loss. Cost includes professional fees and other directly attributable costs necessary to bring the asset into use. Completed projects are capitalised but not depreciated until brought into use.

#### 1.6.4 Depreciation

Depreciation is not charged on the following assets:

- **freehold land**, due to the unlimited or very long useful life normally associated with land;
- **assets under construction**, on the basis that they have not been brought into use; and
- assets which meet the definition of '**held for sale**' above, which are shown as part of current assets.

Depreciation is provided for all other items of property, plant and equipment having a finite useful life, by allocating the cost (or revalued amount), less estimated residual value of the assets as fairly as possible to the periods expected to benefit from their use. Useful lives are estimated on a realistic basis, reviewed annually and adjusted over the revised remaining economic life where appropriate.

All assets are depreciated on a straight line basis over their expected useful lives. A full month's depreciation is charged in the period of acquisition/commissioning and no depreciation charged in the month of disposal.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

The following useful economic lives are attributed to asset classes and, where necessary, used as approximations to the levels estimated annually.

#### Expected useful lives

Asset Class	Asset Sub-class	Asset Life
Lands	Land	Not depreciated
Buildings	Permanent Buildings	50 years
	Modular Buildings	40 years
	Temporary Buildings	15 years
Information Technology	Hardware & Software	3 years
Plant & Machinery	Machinery	15 years
	Music Equipment	10 years
	General and Other	10 years
	Reprographics	7 years
	Grounds Maintenance	7 years
	Cleaning	7 years
Vehicles	>33 Seater Mini-buses	14 years
	33 Seater Mini-buses	10 years
	Grounds Maintenance	7 years
	Small Mini-buses	5 years
	Vans	5 years
	Cars	4 years

### 1.7 Intangible Assets

Intangible assets comprise software, licences and Intangible Assets in the course of construction.

#### 1.7.1 Recognition

Intangible assets are non-financial non-current assets that do not have physical substance but are identifiable and are controlled by EA through custody or legal rights.

An intangible is capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to EA;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has a cost of at least £1,000.

On initial recognition, intangible assets are measured at cost. Subsequently, they are carried at fair value which is estimated by restating the value annually by reference to appropriate indices.

Intangible assets under construction (Payments on Accounts) are carried at cost, less any impairment loss. Costs include development fees and other directly attributable costs necessary to bring the asset into use. Intangible assets under construction are capitalised but not amortised until brought into use.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 1.7.2 Amortisation

Amortisation is provided for all intangible non-current assets with a finite useful life, by allocating the cost (or revalued amount) less estimated residual value of the assets as fairly as possible to the periods expected to benefit from their use. Useful lives are estimated on a realistic basis, reviewed annually and adjusted over the revised remaining economic life where appropriate.

The following useful economic lives should, where necessary, be used as approximations to the levels estimated annually:

Asset Class	Asset Life
Intangible Assets	3 years

#### 1.8 Assets held for sale

Assets held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Fair value is open market value including alternative uses. Assets classified as held for sale are not depreciated.

Assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. For this to be the case the asset must be available for immediate sale in its present condition subject only to terms that are usual or customary for sales of such assets and its sale must be highly probable. For the sale to be highly probable, the appropriate level of management must be committed to a plan to sell the asset, and an active programme to locate a buyer and complete the plan must have been initiated.

Further, the asset must be actively marketed for sale at a price that is reasonable in relation to its current fair value. In addition, the sale should be expected to qualify for recognition as a completed sale within one year from the date of classification, and actions required to complete the plan should indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

#### 1.9 Impairment Losses

An asset is impaired if its carrying amount exceeds the value to be recovered through use or sale of the asset.

If an impairment loss arises which has not resulted from a loss of economic value or service potential the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the SOCNE.

Impairment losses that arise from a clear consumption of economic benefits or service potential are charged in full to the SOCNE with an amount up to the value of the impairment being transferred from the revaluation reserve to the general reserve.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been carried had there been no initial impairment loss. The reversal of the impairment loss is credited to the SOCNE to the extent of the decrease previously charged there and then to the revaluation reserve.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 1.10 Inventories

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

#### 1.11 Financial Instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A financial instrument is recognised when, and only when the entity becomes party to the contractual provisions of the instrument. A previously recognised financial asset is derecognised when and only when the contractual rights to the cash flows from the asset expire, or the entity transfers the asset such that the transfer qualified for de-recognition. A financial liability is derecognised when, and only when it is extinguished.

EA annually assesses whether a financial asset or group of assets are impaired.

Where there is independent evidence that an impairment loss below historical cost has occurred, the carrying amount is reduced with the loss being recognised in the Statement of Comprehensive Expenditure.

Financial instruments are initially recognised at fair value unless otherwise stated. Fair value is the amount at which an instrument could be exchanged in an arm's length transaction between informed and willing parties.

EA categorises the following balances to be financial instruments:

- Financial Assets
- Cash and Cash Equivalents:
- Trade and Other Payables:

##### 1.11.1 Financial Assets

Financial assets are recognised in the Statement of Financial Position when EA becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred. Financial assets are initially recognised at fair value.

Fair value is the amount at which such an instrument could be exchanged in an arm's length transaction between informed and willing parties.

Financial assets are classified into two categories: 'available for sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

##### 1.11.2 Available for Sale Financial Assets

Available for sale financial assets are non-derivative financial assets that are designated as available for sale or that do not fall within any of the other three financial asset classifications. They are measured at fair value with changes in value taken to the revaluation reserve, with the exception of impairment losses.

Accumulated gains or losses are recycled to the SOCNE on de-recognition.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 1.11.3 Cash and Cash Equivalents

Cash and cash equivalents include cash-in-hand and deposits with banks, which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

In the cash flow statement, cash and cash equivalents are shown net of bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

Cash and cash equivalents comprise cash in hand and current balances with banks.

#### 1.11.4 Loans and Receivables

Trade receivables, loans and other receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method, except for short-term receivables where the recognition of interest would be immaterial.

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset.

Receivables are assessed for indicators of impairment at each Statement of Financial Position date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted.

The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the financial asset is reduced by the impairment loss directly for financial assets other than trade receivables, where the carrying amount is reduced through an allowance for irrecoverable debts, changes in which are recognised in the SOCNE.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the SOCNE to the extent that the carrying amount of the receivable at the date of the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

#### 1.11.5 Financial Liabilities

Financial liabilities are recognised in the Statement of Financial Position when EA becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received.

Financial liabilities are initially recognised at fair value. Financial liabilities are derecognised when the liability has been discharged, that is, the liability has been paid or has expired.

#### 1.11.6 Risk Management

The principal financial risks to which EA is exposed follow below.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### Liquidity Price Risk

EA is not exposed to the same degree of financial risk faced by business entities. EA is essentially a non-trading entity and financed as a Non Departmental Public Body by DE. It has no powers to borrow or invest in surplus funds and has limited year end flexibility. It is therefore not exposed to significant liquidity risks. EA does not hold any complex financial instruments and there is no impact on the financial risk of EA.

#### Credit Risk

As the majority of EA's income comes from contracts with other public sector bodies, EA has low exposure to credit risk.

#### Foreign Currency Risk

EA's exposure to foreign currency risk is not significant. Foreign currency income and expenditure are negligible.

#### Interest Rate Risk

Interest rate risk primarily occurs when there are changes in the market interest rates. EA's financial assets and liabilities carry nil or fixed rates of interest. EA is not, therefore, exposed to significant interest rate risk.

#### Financial Risk

EA does not hold any complex financial instruments and there is no impact on the financial risk of the organisation.

#### 1.12 Provisions

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, Provisions are recognised when:

- EA has a present obligation as a result of a past event;
- it is probable that EA 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.

#### 1.13 Contingencies

Under IAS 37, the organisation discloses contingent liabilities where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organisation, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be



## FINANCIAL STATEMENTS

### Notes to the Financial Statements

measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organisation. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

#### 1.14 Employee Benefits

Under the requirements of IAS 19 Employee Benefits the cost of providing employee benefits is recorded in the SOCNE 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 and comprises salary and wage costs, the cost of any untaken leave that has been earned at the year end and pension benefits.

Liabilities have been included to reflect the cost of employee benefits earned up to 31 March in the SoFP, including:

- Salary and wage accruals to account for earned leave attributable to flexible working patterns such as the family friendly scheme;
- Untaken holiday leave as estimated from a sample of employee untaken leave balances and staff costs in previous years;
- Pension liabilities in respect of defined benefit obligations for staff pensions.

#### 1.15 Pension Scheme

EA's employees belong to two principal schemes:

- the Teachers' Superannuation Scheme (TSS); and
- NILGOSC.

##### 1.15.1 The Teachers' Superannuation Scheme (TSS)

The Teachers' Superannuation Scheme is an unfunded contributory scheme administered by DE. The current regulations under which the scheme operates are the Teachers Superannuation Regulations (NI) 1998 (as amended), and the Teachers' Pension Scheme regulations (Northern Ireland) 2014.

The rate of the employer's contribution is determined from time to time by the Government actuary and advised by the DoF. The TSS is a multi-employer defined benefit scheme and EA 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 are recognised as they are paid each year in the SOCNE.

A separate set of Annual Scheme Statements are prepared for the Teachers Superannuation Scheme.

##### 1.15.2 NI Local Government Pension Scheme as administered by NILGOSC

The NILGOSC is a defined benefit scheme, the assets of the schemes being held in separate trustee-administered funds. EA's contribution to the Northern Ireland Local Government Pension Scheme is determined by the fund's actuary, based on a triennial valuation. The scheme is administered by NILGOSC, Hollywood Road, Belfast.

## FINANCIAL STATEMENTS

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The latest formal valuation of the fund for the purpose of setting employer's actual contributions was at 31 March 2019. The fund's objective of holding sufficient assets to meet the estimated current cost of providing members' past service benefits was met at the last formal valuation date.

The current funding level is 112% at 31 March 2019 (96% at 31 March 2016) leaving a funding surplus of £836.9m. The aggregate Employer total contribution rate required to restore the funding to 100% using a recovery period of 20 years from 1 April 2020, is 19.6% of Pensionable Pay (if the membership remains broadly stable and pay increases are in line with assumptions).

The contributions payable by each Employer may differ because they allow for each Employer's membership profile and funding ratio, and assumption and recovery periods appropriate to their circumstances.

From 1 April 2020, the EA Employer contribution rate has reduced to 19.5%, remaining under review at 19.5% for 2021 and 2022 due to the possible impact of the COVID-19 crisis.

The pension costs are assessed in accordance with the advice of an independent qualified actuary using the projected unit method and are accounted for on the basis of charging the cost of providing pensions over the period during which EA 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.

In accordance with IAS 19 'Retirement Benefits', the in-year movement in the defined benefit pension scheme asset or liability arising from factors other than cash contribution by EA are charged to the SOCNE or the Statement of Changes in Taxpayers' Equity.

#### 1.16 Reserves

The General Reserve represents the accumulated financial position of EA.

The Pension Reserve represents the cumulative balance on the NILGOSC pension fund and equates to EA's pension liability as recognised in the SoFP.

The Revaluation Reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments (excluding donated assets).

Increases arising on revaluation are taken to the revaluation reserve except when it reverses a revaluation decrease for the same asset previously recognised in the SOCNE, in which case it is credited to the SOCNE to the extent of the decrease was previously charged there.

A revaluation decrease is charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the SOCNE.

#### 1.17 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 with a liability recognised in the SoFP.

Lease rental payments consist of capital and interest elements. The capital element is applied to reduce the outstanding obligations in the Statement of Financial Position and the interest element is charged as an expense in proportion to the reducing capital element outstanding.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

Assets held under finance lease are depreciated over the useful lives of equivalent owned assets.

An operating lease is a lease other than a finance lease. Operating lease rentals are charged to the SOCNE in equal annual amounts over the lease term.

IAS 17 requires lessees to recognise finance leases as assets and liabilities in the SoFP. Included within assets in the Statement of Financial Position are a number of long leaseholds recognised using the 'risks and rewards' principle but for which no corresponding liability is included.

#### **1.18 Private Finance Initiative (PFI) Transactions**

##### **1.18.1 On SoFP PFI Contracts**

The PFI transactions of EA are assessed against IFRIC 12, Service Concession Arrangements. To be within the scope of IFRIC 12, the service concession arrangement must contractually oblige the private sector operator to provide the services related to the infrastructure to the public on behalf of the grantor (EA).

The PFI transaction is deemed to be a service concession within the meaning of IFRIC 12 from EA's viewpoint where there is infrastructure and EA controls:

- or regulates what services the operator must provide with the infrastructure, to whom it must provide them and at what price; and
- through beneficial entitlement or otherwise, any significant residual interest in the infrastructure at the end of the term of the arrangement (or there is no residual interest).

In these cases EA recognises the infrastructure as a non-current asset and values it in the same way as other non-current assets of that generic type. The liability to pay for the infrastructure is also recorded on the SoFP. The initial amount recorded for the asset and liability is the fair value of the infrastructure asset. Subsequently, the asset is depreciated over the useful economic life of the class of assets to which it has been assigned and the associated liability is reduced as payments for the asset are made. An imputed finance charge on the liability is recorded in subsequent years using a property – specific rate. The remainder of the PFI payments (i.e. the full payments, less the capital repayment and the imputed finance charge) are recorded as an operating cost. Other obligations which exist in relation to the PFI contract are accounted for in accordance with IAS 37 Provisions, Contingent liabilities and contingent assets.

EA recognises the asset when it comes into use. In cases where EA has made contributions to the operator in advance of the asset coming into use, these contributions are shown within prepayments and amortised to the SOCNE in equal amounts over the assets useful life.

##### **1.18.2 Off SoFP PFI Contracts**

PFI contracts that do not transfer any of the risks and rewards associated with ownership of the asset to EA are treated in the same way as an operating lease i.e. rental payments are charged to the SOCNE in equal annual amounts over the lease term.

#### **1.19 Estimation Techniques**

##### **1.19.1 Financial Instruments - Fair Value Adjustment**

The fair value adjustment of a financial instrument is the amount for which an asset could be exchanged, or a liability settled, in an arms-length transaction between knowledgeable willing

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### Notes to the Financial Statements

parties. Where the classification of a financial instrument requires it to be stated at fair value, fair value is determined using expected cash flows discounted back to present value.

#### 1.19.2 Employee Benefits

The estimation technique employed in the calculation of employee benefits is disclosed in Note 1.14.

#### 1.19.3 Provisions

The estimation technique employed in the calculation of provisions is enclosed in Note 1.12.

#### 1.20 Operating Segments

IFRS 8 operating segments requires the identification of operating segments on the basis of internal reports that are regularly reviewed by EA's Chief Operating Decision Maker (CODM) in order to allocate resources to the segment and assess its performance.

Disclosures in line with IFRS 8 have been made within Note 2 to the accounts.

#### 1.21 Early Departure Costs

##### 1.21.1 Non-Teaching

Non-Teaching redundancy payments were made in accordance with the Education and Library Boards' Scheme for Redundancy in accordance with The Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (NI) 2007, as amended.

Where EA has agreed early retirements, the additional costs are met by EA and not by the pension schemes.

##### 1.21.2 Teaching

Teachers' redundancy payments were made in accordance with the Teachers Premature Retirement Compensation Scheme relevant for 2021-22.

#### 1.22 Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, EA discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefits is remote, but which have been reported to the Assembly in accordance with the requirements of MPMNI.

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

#### 1.23 New accounting standards that have been issued but are not yet effective.

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.

The IASB issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were

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effective with EU adoption from 1 January 2014. Accounting boundary IFRSs are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in Northern Ireland, which will bring Northern Ireland departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016.

With effect from 2022-23, EA will fall within the consolidation boundary of DE. EA accounts will therefore be consolidated into DE's Accounts and EA's planned expenditure will be consolidated into DE's Departmental Estimates. This is a change as, currently, only the cash paid by DE to EA is recognised in DE's Accounts and Estimates. EA continues to work with DE on the impact of inclusion within DE's consolidation boundary.

### **IFRS 16 Leases**

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022. As disclosed in note 20.1 EA has leased Arvalee School (on the Strule Shared Education Campus) from DE for a peppercorn rent. IFRS 16 is not expected to have an impact on EA's accounts.

### **IFRS 17 Insurance Contracts**

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023. EA has assessed the impact that the application of IFRS 17 will have and has judged that it is immaterial.

## **FINANCIAL STATEMENTS**

### **Notes to the Financial Statements**

#### **2. Statement of Operating Costs by Operating Segment**

The chief operating decision-maker is the corporate management team made up of the Chief Executive, and senior officers of EA.

Monthly Expenditure Monitoring Reports (MEMRs) detailing net expenditure for the month and cumulative expenditure are provided to the DE and reported on a monthly basis to the Resources and People Committee. Information on assets and liabilities are not reported monthly and are therefore not included in this note. Items requiring disclosure which are not separately identified by service have been included in total.

The following services represent the required 75% of funding for disclosure; and are selected based on the level of expenditure incurred, in-year until the required 75% is reached.

#### **Schools' Delegated Budget**

This represents the funding delegated directly to the schools in the EA area through the Common Funding Formula, plus later in-year delegations of funding, for example earmarked initiatives.

#### **Earmarked Funds**

EA is allocated funding for specific initiatives that cannot be spent on any other purpose e.g. Entitlement Framework, Extended Schools, Education Other Than at School and Landlord Maintenance.

#### **Children & Young People's Service**

The Children and Young People's Service provides a range of support services for children with special educational needs ensuring that the best possible opportunities are provided for them to learn and develop. These services include:

- special schools;
- special education in mainstream schools;
- educational psychology;
- education welfare and child protection;
- behaviour support;
- Education Otherwise Than At School (EOTAS); and
- pupil personal development services.

#### **Other**

Other includes all those services not requiring individual disclosure and does not include any services which exceed 10% of total funding.

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### Notes to the Financial Statements

EA's operating expenditure for the year ended 31 March 2022 is analysed between services as follows:

2021-22	Schools' Delegated Budget	Earmarked/ ring fenced	Children and Young People's Services	Other	Total
	£000	£000	£000	£000	£000
Gross Expenditure	1,350,242	231,328	381,412	509,788	2,472,770
Income	(6,048)	(61)	(2,480)	(47,099)	(55,688)
<b>Net Expenditure</b>	<b>1,344,194</b>	<b>231,267</b>	<b>378,932</b>	<b>462,689</b>	<b>2,417,082</b>

### Reconciliation between Operating Segments and SoCNE 2021-22

2021-22	Schools' Delegated Budget	Earmarked/ ring fenced	Children and Young People's Services	Other	Total
	£000	£000	£000	£000	£000
<b>Total net expenditure reported for operating segments</b>	<b>1,344,194</b>	<b>231,267</b>	<b>378,932</b>	<b>462,689</b>	<b>2,417,082</b>
Reconciling items:					
Consolidated Fund Extra Receipts (CFERs)				(237)	(237)
Notional costs	-	-	-	3,909	3,909
Depreciation and Impairment charges	-	-	3,782	104,512	108,294
IAS19 pension costs	-	-	-	150,623	150,623
(Profit)/loss on disposal of property, plant & equipment	-	-	(11)	(619)	(630)
Movement in Provisions	-	-	52	(2,442)	(2,390)
PFI Dual Reporting Adjustment	-	-	-	2,652	2,652
Youth earmarked to capital	-	-	1,000	-	1,000
Capital funds from other bodies				(1,410)	(1,410)
Bad debt provision				571	571
Other non-cash items				1	1
<b>Total net expenditure per SOCNE</b>	<b>1,344,194</b>	<b>231,267</b>	<b>383,755</b>	<b>720,249</b>	<b>2,679,465</b>

EA's net operating expenditure for the year ended 31 March 2021 is analysed between services as follows:



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2020-21	Schools' Delegated Budget £000	Earmarked/ ring fenced £000	Children & Young People's Services £000	Other £000	2020-21 Total £000
Gross Expenditure	1,338,587	239,721	342,966	469,691	2,390,965
Income	(4,577)	-	(1,349)	(20,497)	(26,423)
<b>Net Expenditure</b>	<b>1,334,010</b>	<b>239,721</b>	<b>341,617</b>	<b>449,194</b>	<b>2,364,542</b>

### Reconciliation between Operating Segments and SoCNE 2020-21

2020-21	Schools' Delegated Budget	Earmarked/ ring fenced	Children & Young People's Services	Other	2020-21 Total
	£000	£000	£000	£000	£000
<b>Total net expenditure reported for operating segments</b>	<b>1,334,010</b>	<b>239,721</b>	<b>341,617</b>	<b>449,194</b>	<b>2,364,542</b>
Reconciling items:					
Notional costs	-	-	-	3,600	3,600
Depreciation and Impairment charges	-	-	-	108,471	108,471
IAS19 pension costs	-	-	-	85,715	85,715
Profit on disposal of property, plant & equipment	-	-	-	(65)	(65)
Movement in Provisions	-	-	-	3,114	3,114
PFI Dual Reporting Adjustment	-	-	-	2,261	2,261
Other non-cash items	-	-	-	(1,641)	(1,641)
<b>Total net expenditure per SOCNE</b>	<b>1,334,010</b>	<b>239,721</b>	<b>341,617</b>	<b>650,649</b>	<b>2,565,997</b>

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 3. Income from Sale of Goods and Services

	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Catering operations	28,992	10,310
Recoupment of costs	19,958	12,400
Tuition fees	998	361
Letting of halls	359	274
Outdoor Education charges	255	21
Other income generating activities	3,666	2,040
Miscellaneous*	1,460	1,017
	<b>55,688</b>	<b>26,423</b>

In line with accounting policy Note 1.2.2 *Income from Sale of Goods and Services*, EA has considered the requirements of IFRS 15 Revenue from Contracts with Customers. Income falling within the scope of IFRS 15 and relating to contracts with customers includes Catering operations of £28,992k, letting of halls of £359k and Outdoor Education charges of £255k. Income in respect of Recoupment of costs, Tuition fees, Other income generating activities and Miscellaneous Income are considered to be outside the scope of IFRS 15.

Income generated in 2021-22 returned to pre-COVID-19 levels following the full return of pupils to classroom based teaching by 26th April 2021.

#### 4. Other Operating Income

	<b>2021-22 £000</b>	<b>2020-21 £000</b>
European funds	2,911	1,677
New Opportunities Fund/Big Lottery	1	(2)
Capital Income	1,410	819
Other Grants	3,441	4,681
	<b>7,763</b>	<b>7,175</b>

Other Operating Income consists of grants which have no commercial substance and are therefore considered to be outside the scope of IFRS 15.

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#### 5. Staff Costs

Staff Costs comprise:

	2021-22				2020-21
	Permanent staff	Temporary staff *	Others	Total	Total
	£000	£000	£000	£000	£000
<b>Teaching</b>					
Wages and salaries	616,466	114,608	-	731,074	744,111
Social Security costs	74,634	11,405	-	86,039	82,048
Pension costs	161,728	27,117	-	188,845	179,915
Other employee expenses	15,284	-	-	15,284	15,004
	868,112	153,130	-	1,021,242	1,021,078
Less recoveries in respect of outward secondments	(83)	-	-	(83)	-
	868,029	153,130	-	1,021,159	1,021,078
<b>Non-Teaching (including Board Members)</b>					
Wages and salaries	266,226	186,379	4,670	457,275	428,824
Social Security costs	23,215	9,128	-	32,343	28,189
Pension costs	50,934	32,072	-	83,006	75,467
Other employee expenses	1,908	456	-	2,364	12,416
	342,283	228,035	4,670	574,988	544,896
Less recoveries in respect of outward secondments	(134)	-	-	(134)	(107)
	342,149	228,035	4,670	574,854	544,789
<b>TOTAL</b>	<b>1,210,178</b>	<b>381,165</b>	<b>4,670</b>	<b>1,596,013</b>	<b>1,565,867</b>

\* "Temporary Staff" are defined within EA as those members of staff who are in a temporary post, not necessarily on a temporary contract.

Further detail in relation to staff costs can be found in the Staff Report within the Accountability Report.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 6. Purchase of Goods and Services

	2021-22 £000	2020-21 £000
Premises and grounds costs	132,128	106,975
Supplies and Services	161,276	163,752
Transport costs	89,418	78,495
Establishment costs	22,989	15,886
Miscellaneous	11,730	7,927
<b>Non-cash items:</b>		
Pension Costs	131,717	70,511
(Profit)/Loss on disposal of property, plant and equipment	(630)	(65)
<b>Purchase of Goods and Services before provisions</b>	<b>548,628</b>	<b>443,481</b>
Provisions provided for in year (Note 18)	6,406	7,280
Provisions not required written back (Note 18)	(7,395)	(2,332)
	<b>547,639</b>	<b>448,429</b>
<b>Purchase of goods and services detailed above includes:</b>		
Rentals under operating leases – Land & Buildings	118	179
Rentals under operating leases – Other	624	677
PFI (and other service concession arrangements) service charges (Note 21)	26,241	22,226
Interest charges	-	-
Hospitality	20	3
	<b>27,003</b>	<b>23,085</b>

(i) During the year EA purchased £nil (2020-21 £1k) of non-audit services from its auditor in relation to the National Fraud Initiative (NFI).

#### 7. Depreciation and Impairment Charges

	2021-22 £000	2020-21 £000
Depreciation of property, plant and equipment	111,483	101,959
Amortisation of intangible assets	1,326	1,137
Impairment charge / (credit) on property, plant and equipment	(4,515)	5,375
	<b>108,294</b>	<b>108,471</b>

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### Notes to the Financial Statements

#### 8. Notional Costs

	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Auditors' remuneration	165	160
Teachers' payroll	3,743	3,439
LPS Valuation Fee	1	1
	<b>3,909</b>	<b>3,600</b>

#### 9. Grants Payable

	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Voluntary Grammar/ Grant Maintained Integrated Schools	415,296	409,047
Pre-School Education Programme (PEG) grants	16,837	19,732
Youth Service grants*	21,959	15,178
Department of Health	4,579	3,791
Department of Agriculture, Environment and Rural Affairs	270	270
Other	9,214	10,006
	<b>468,155</b>	<b>458,024</b>

\* EA allocated Capital Grants to Voluntary Youth Organisations for ICT equipment on an application basis, in line with a DE COVID-19 initiative for 2021-22. This expenditure has been expensed and reported in the SOCNE - EA has no right of ownership of Voluntary Youth Centre assets.

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### Notes to the Financial Statements

#### 10. Property, Plant and Equipment

2021-22	Land	Buildings	Vehicles	*ICT	Plant & Machinery	**Payments on account & Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000
<b>Cost or Valuation</b>							
At 1 April 2021	466,152	1,826,588	98,749	151,340	88,617	55,051	2,686,497
Additions	-	18,822	19,992	32,657	13,625	50,986	136,082
Asset Transfer	-	28,598	172	-	209	(28,979)	-
Disposals	-	(29)	(13,515)	(80)	(472)	-	(14,096)
Impairment	(1,169)	(8,246)	-	-	-	-	(9,415)
Revaluation	1,021	93,032	2,066	(1,313)	7,041	-	101,847
Transferred to Intangible Assets	-	-	-	-	-	-	-
Transferred to non-current assets held for sale	(2,126)	(32)	-	-	-	-	(2,158)
<b>At 31 March 2022</b>	<b>463,878</b>	<b>1,958,733</b>	<b>107,464</b>	<b>182,604</b>	<b>109,020</b>	<b>77,058</b>	<b>2,898,757</b>
<b>Depreciation</b>							
At 1 April 2021	-	230,486	68,822	121,856	54,020	-	475,184
Charge in year	-	81,684	5,637	17,351	6,811	-	111,483
Disposals	-	(30)	(13,415)	(52)	(469)	-	(13,966)
Impairment	-	(1,931)	-	-	-	-	(1,931)
Revaluation	-	15,721	1,427	(893)	4,397	-	20,652
Transferred to non-current assets held for sale	-	-	-	-	-	-	-
<b>At 31 March 2022</b>	<b>-</b>	<b>325,930</b>	<b>62,471</b>	<b>138,262</b>	<b>64,759</b>	<b>-</b>	<b>591,422</b>
<b>Carrying Amount at 31 March 2022</b>	<b>463,878</b>	<b>1,632,803</b>	<b>44,993</b>	<b>44,342</b>	<b>44,261</b>	<b>77,058</b>	<b>2,307,335</b>
<b>Carrying Amount at 31 March 2021</b>	<b>466,152</b>	<b>1,596,103</b>	<b>29,926</b>	<b>29,484</b>	<b>34,597</b>	<b>55,051</b>	<b>2,211,313</b>

\* Information Communications Technology

\*\* Assets in the Course of Construction

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 10. Property, Plant and Equipment continued

Asset Financing							
2021-22	Land	Buildings	Vehicles	Information Technology	Plant & Machinery	Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000
<b>Owned</b>	<b>437,181</b>	<b>1,341,878</b>	<b>44,993</b>	<b>44,342</b>	<b>44,261</b>	<b>77,058</b>	<b>1,989,713</b>
Long Leasehold	26,597	116,901	-	-	-	-	143,498
On-Balance Sheet (SoFP) PFI	100	174,024	-	-	-	-	174,124
<b>Carrying Amount at 31 March 2022</b>	<b>463,878</b>	<b>1,632,803</b>	<b>44,993</b>	<b>44,342</b>	<b>44,261</b>	<b>77,058</b>	<b>2,307,335</b>



## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 10. Property, Plant and Equipment continued

2020-21	Land	Buildings	Vehicles	ICT	Plant & Machinery	Payments on account & Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000
<b>Cost or Valuation</b>							
At 1 April 2020	464,584	1,755,580	91,374	127,582	89,142	82,951	2,611,213
Additions	-	26,604	13,890	21,753	9,038	25,957	97,242
Asset Transfer	1,800	51,324	-	286	447	(53,857)	-
Disposals	-	-	(4,036)	(23)	(229)	-	(4,288)
Impairment	-	(6,726)	-	-	-	-	(6,726)
Revaluation	-	-	(2,479)	1,742	(9,781)	-	(10,518)
Transferred to Intangible Assets	-	-	-	-	-	-	-
Transferred to non-current assets held for sale	(232)	(194)	-	-	-	-	(426)
<b>At 31 March 2021</b>	<b>466,152</b>	<b>1,826,588</b>	<b>98,749</b>	<b>151,340</b>	<b>88,617</b>	<b>55,051</b>	<b>2,686,497</b>
<b>Depreciation</b>							
At 1 April 2020	-	153,047	70,364	107,309	54,670	-	385,390
Charge in year	-	78,831	4,278	13,289	5,561	-	101,959
Disposals	-	-	(3,931)	(18)	(210)	-	(4,159)
Impairment	-	(1,361)	-	-	-	-	(1,361)
Revaluation	-	-	(1,889)	1,276	(6,001)	-	(6,614)
Transferred to non-current assets held for sale	-	(31)	-	-	-	-	(31)
<b>At 31 March 2021</b>	<b>-</b>	<b>230,486</b>	<b>68,822</b>	<b>121,856</b>	<b>54,020</b>	<b>-</b>	<b>475,184</b>
<b>Carrying Amount at 31 March 2021</b>	<b>466,152</b>	<b>1,596,102</b>	<b>29,927</b>	<b>29,484</b>	<b>34,597</b>	<b>55,051</b>	<b>2,211,313</b>
<b>Carrying Amount at 31 March 2020</b>	<b>464,584</b>	<b>1,602,533</b>	<b>21,010</b>	<b>20,273</b>	<b>34,472</b>	<b>82,951</b>	<b>2,225,823</b>

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### Notes to the Financial Statements

#### 10. Property, Plant and Equipment continued

Asset Financing							
2020-21	Land	Buildings	Vehicles	Information Technology	Plant & Machinery	Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000
<b>Owned</b>	439,455	1,308,573	29,927	29,484	34,597	55,051	1,897,087
<b>Long Leasehold</b>	26,597	116,674	-	-	-	-	143,271
<b>On-Balance Sheet (SoFP) PFI</b>	100	170,855	-	-	-	-	170,955
<b>Carrying Amount at 31 March 2021</b>	<b>466,152</b>	<b>1,596,102</b>	<b>29,927</b>	<b>29,484</b>	<b>34,597</b>	<b>55,051</b>	<b>2,211,313</b>

A full revaluation exercise of all land and buildings assets was carried out by Land and Property Services (LPS) during the 2017/18 financial year to provide an updated valuation as at 31 March 2018. The next scheduled valuation will be as at 31 March 2023.

Valuations in respects of assets other than land and buildings are updated annually using appropriate indices or professional valuations.

Should non-current assets be sold, proceeds from the sale can only be retained with the approval of DE and otherwise must be surrendered to DE.

The net book value of property, plant and equipment includes an amount of £15,245k (2020-21: £14,970k) in respect of assets held in Reversionary Trusts i.e. if properties cease to be used as specified in the deeds they will revert to the ownership of the trustees.

The net book value of property, plant and equipment noted above does not include maintained schools, apart from school meals kitchens accommodation operating on these sites, which are owned by EA. The ownership of maintained schools rests with the trustees. In 2021-22 there were 476 such schools (2020-21: 476).

The net book value of property, plant and equipment includes an amount of £nil in respect of donated assets (2020-21: £nil).

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### Notes to the Financial Statements

#### 11. Intangible Assets

2021-22	Intangible Assets	Intangible Assets Under Construction	Total
	£000	£000	£000
At 1 April 2021	6,191	20,335	26,526
Additions	398	9,698	10,096
Asset Transfer from Property, Plant and Equipment	-	-	-
Disposals	-	-	-
Impairments	-	-	-
Revaluation	(15)	-	(15)
<b>At 31 March 2022</b>	<b>6,574</b>	<b>30,033</b>	<b>36,607</b>
At 1 April 2021	4,052	-	4,052
Charged in year	1,326	-	1,326
Disposals	-	-	-
Impairments	-	-	-
Revaluation	(15)	-	(15)
<b>At 31 March 2022</b>	<b>5,363</b>	<b>-</b>	<b>5,363</b>
<b>Carrying Amount at 31 March 2022</b>	<b>1,211</b>	<b>30,033</b>	<b>31,244</b>
<b>Carrying Amount at 31 March 2021</b>	<b>2,139</b>	<b>20,335</b>	<b>22,474</b>
Owned	1,211	30,033	31,244
Finance Leased	-	-	-
<b>Carrying Amount at 31 March 2022</b>	<b>1,211</b>	<b>30,033</b>	<b>31,244</b>

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### Notes to the Financial Statements

#### 11. Intangible Assets Continued

2020-21	Intangible Assets	Intangible Assets Under Construction	Total
	£000	£000	£000
<b>Cost or valuation</b>			
At 1 April 2020	5,069	14,459	19,528
Additions	1,096	5,876	6,972
Disposals	-	-	-
Impairments	-	-	-
Revaluation	26	-	26
<b>At 31 March 2021</b>	<b>6,191</b>	<b>20,335</b>	<b>26,526</b>
<b>Amortisation</b>			
At 1 April 2020	2,889	-	2,889
Charged in year	1,137	-	1,137
Disposals	-	-	-
Impairments	-	-	-
Revaluation	26	-	26
<b>At 31 March 2021</b>	<b>4,052</b>	<b>-</b>	<b>4,052</b>
<b>Carrying Amount at 31 March 2021</b>	<b>2,139</b>	<b>20,335</b>	<b>22,474</b>
<b>Carrying Amount at 31 March 2020</b>	<b>2,180</b>	<b>14,459</b>	<b>16,639</b>
<b>Asset Financing</b>			
Owned	2,139	20,335	22,474
Finance Leased	-	-	-
<b>Carrying Amount at 31 March 2021</b>	<b>2,139</b>	<b>20,335</b>	<b>22,474</b>

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 12. Assets Classified as Assets Held for Sale

	Land £000
<b>Opening balance at 1 April 2020</b>	<b>356</b>
Assets classified as held for sale in the year	-
Additions	393
Revaluation	(213)
Assets sold in the year	(215)
<b>Closing balance at 31 March 2021</b>	<b>321</b>
Assets classified as held for sale in the year	2,158
Additions	-
Revaluation	-
Assets sold in the year	(2,158)
<b>Closing balance at 31 March 2022</b>	<b>321</b>

**All assets classified as held for sale meet the under noted conditions:**

- committed to a plan to sell;
- active program to locate a buyer initiated;
- actively marketed for sale;
- available for sale in present condition; and
- expected to be disposed of within 12 months of being classified as “non-current assets held for sale”.

**Assets sold in the year comprised the following:**

- land at former Cambridge House School;
- land and buildings at Derriaghy PS;
- land and buildings at Ballycastle HS;
- land at Ebrington PS; and
- land and buildings at Ballykeigle PS

**At 31 March 2022 non-current assets held for sale comprise:**

- land and buildings at Faughan Valley HS;
- land and buildings at former Belfast and Ballymoney Music Centres.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 13. Impairments

	2021-22 £000	2020-21 £000
(Credited)/charged to the SOCNE (Note 7)	(4,515)	5,375
Amount transferred between the Revaluation Reserve and the General Reserve	34,759	35,512
	<b>30,244</b>	<b>40,887</b>

#### 14. Inventories

	2021-22 £000	2020-21 £000
Catering	1,005	782
Maintenance and central depots	740	722
Musical instruments and book stock	6,511	7,900
Schools' Stock (i)	26,649	23,318
Grounds' Maintenance Service Stock	1,339	1,434
PPE stock	-	1,196
	<b>36,244</b>	<b>35,352</b>

- (i) EA continues to encourage schools to participate in the stock take process to ensure the stock valuation reported in the financial statements is a true and fair estimate of all stock held by schools at year end. As at 31 March 2022, 561 school stock counts were valued at £26.649m (in 2020-21 514 schools stock counts were valued at £23.318m). 561 schools from a total of 1,043 participated in the school stock take which is a response rate of 54%.

#### 15. Trade Receivables, financial and other assets

	2021-22 £000	2020-21 £000
<b>Amounts falling due within one year:</b>		
Trade receivables	6,127	6,124
Other receivables	1,316	891
Prepayments	3,381	8,785
Accrued Income	24,213	23,410
Recoverable VAT: HMRC	10,256	15,961
<b>Total</b>	<b>45,293</b>	<b>55,171</b>
<b>Amounts falling due after more than one year:</b>		
Trade receivables	177	60
<b>Total</b>	<b>177</b>	<b>60</b>

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 16. Cash and Cash Equivalents

	2021-22 £000	2020-21 £000
<b>Balance at 1 April</b>	5,039	16,695
Net change in cash and cash equivalent balances	14,746	(11,656)
<b>Balance at 31 March</b>	<b>19,785</b>	<b>5,039</b>
<b>The following balances at 31 March were held at:</b>		
Commercial banks and cash in hand	19,785	5,039
<b>Balance at 31 March</b>	<b>19,785</b>	<b>5,039</b>

#### 17. Trade Payables, financial and other liabilities

	2021-22 £000	2020-21 £000
<b>Amounts falling due within one year:</b>		
Trade payables	14,352	17,096
Other payables	11,281	9,852
Accruals and deferred income	191,395	207,802
Current part of imputed finance lease element of on-balance sheet (SOFP) PFI contracts (note 21)	5,460	5,197
Other taxation and Social Security: HMRC	5,773	5,311
Consolidated Fund Extra Receipt (CFERs) *	237	-
<b>Total</b>	<b>228,498</b>	<b>245,258</b>
<b>Amounts falling due after more than one year:</b>		
Other payables, accruals and deferred income	1,366	1,182
Imputed finance lease element of on-balance sheet (SOFP) PFI contracts	127,441	132,901
<b>Total</b>	<b>128,807</b>	<b>134,083</b>

\* During 2021-22 EA recovered £237k in respect of capital expenditure previously reported as a fruitless payment in the legacy Southern Education and Library Boards Annual Report and Accounts for 2014-15. The income is beyond EA's ambit, thus it cannot be used to support expenditure and will be returned to DE.



## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 18. Provisions for Liabilities and Charges

	<b>Employer &amp; Public Liability Claims £000</b>	<b>Job Evaluation £000</b>	<b>Other £000</b>	<b>Total £000</b>
Balance at 1 April 2020	7,464	284	5,426	13,174
Provided in the year	7,280	-	-	7,280
Provisions not required written back	(2,332)	-	-	(2,332)
Provisions utilised in the year	(1,836)	-	-	(1,836)
<b>Balance at 1 April 2021</b>	<b>10,576</b>	<b>284</b>	<b>5,426</b>	<b>16,286</b>
Provided in the year	6,406	-	-	6,406
Provisions not required written back	(1,685)	(284)	(5,426)	(7,395)
Provisions utilised in the year	(1,401)	-	-	(1,401)
<b>Balance at 31 March 2022</b>	<b>13,896</b>	<b>-</b>	<b>-</b>	<b>13,896</b>

#### Analysis of expected timing of discounted cash flows

<b>2021-22</b>	<b>Employer &amp; Public Liability Claims £000</b>	<b>Job Evaluation £000</b>	<b>Other £000</b>	<b>Total £000</b>
Not later than one year	375	-	-	375
Later than one year and not later than five	13,521	-	-	13,521
Later than five years	-	-	-	-
<b>Balance at 31 March 2022</b>	<b>13,896</b>	<b>-</b>	<b>-</b>	<b>13,896</b>

#### Employer and Public Liability Claims

These are claims against EA submitted by members of staff and/or the public in relation to accidents or incidents, which have happened before the statement of financial position date. Claims which are not considered dormant or statute barred by the passage of time since being lodged, but have progressed sufficiently to allow an estimated 'settlement' figure to be calculated, are included in the provision. Estimates are calculated by reference to analysis of previous claims of a similar type, the previous history of successful settlements and professional judgement.

The possible timing of payments in settlement of such cases is uncertain; it is plaintiff driven and the case's progress is dependent on individual circumstances of that case. As a case progresses and more information becomes available the amount of the estimated 'settlement' figure may in subsequent years be revised up or down.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### Job Evaluation

This provision refers to employees, whose posts are due to be evaluated under the job evaluation scheme. As a result, employees may be re-graded to a higher grade and therefore entitled to a higher salary from the date additional duties were undertaken. The provision is made only in respect of those employee categories where it is probable that a liability will arise and where EA is able to make a reasonable estimation of the arrears liability. Following a reassessment of the position at 31 March 2022, EA has assessed that there is no requirement for a provision for Job Evaluation as any recent payments made for job evaluation are immaterial and there is no expectation of material payments in the future.

#### Other

The “Other” provision related to a provision made for certain EA staff entitled to holiday pay for working on Extended School activities. Any entitlement has been agreed and settled and all amounts due to staff were paid in the 2021-22 financial year. A provision is no longer required.

#### Premature Retirement for Teachers

As directed by DE, with the consent of DoF, a provision has not been included in EA’s accounts for future liabilities in respect of existing teacher premature retirement cases. It is agreed that any assessment of future financial liabilities in this regard should be reflected in the Teachers’ Superannuation Account (part of the Departmental accounting structure).

The in-year charge in respect of such cases as well as requisite employer superannuation contributions is charged to EA’s SOCNE. In that respect there was 5,377 premature retirement compensation cases at 31 March 2022 (5,545 March 2021).

#### 19. Capital Commitments

	2021-22 £000	2020-21 £000
<b>Contracted capital commitments at 31 March 2022 not otherwise included in these financial statements:</b>		
Property, plant and equipment	90,474	77,989
	<b>90,474</b>	<b>77,989</b>

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 20. Commitments under Leases

##### 20.1 Operating Leases

£742k (2020-21: £856k) was included as an expense on operating leases in the SOCNE. Total future minimum lease payments under operating leases are given in the table below for each of the following periods:

	2021-22 £000	2020-21 £000
<b>Obligations under operating leases for the following periods comprise:</b>		
<b>Land</b>		
Not later than one year	88	36
Later than one year and not later than five years	281	55
Later than five years	87	36
	<b>456</b>	<b>127</b>
<b>Buildings</b>		
Not later than one year	26	82
Later than one year and not later than five years	70	91
Later than five years	217	233
	<b>313</b>	<b>406</b>
<b>Other</b>		
Not later than one year	831	690
Later than one year and not later than five years	1,118	1,032
Later than five years	-	-
	<b>1,949</b>	<b>1,722</b>
<b>TOTAL</b>	<b>2,718</b>	<b>2,255</b>

In addition to the above, DE has leased Arvalee School (on the Strule Shared Education Campus) to EA for a peppercorn rent. The lease runs from 1 September 2016 to 31 August 2025. Upon completion of construction at the Strule Shared Education Campus DE will retain the freehold and will continue to lease Arvalee to the EA under a new 999 year lease for a peppercorn rent.

#### 21. Commitments under Private Finance Initiative Contracts and Other Service Concession arrangement contracts

##### 21.1 Off-balance sheet (SoFP)

EA acts as a paying agent for the DE in relation to a number of PFI contracts. In each case the property is not an asset of EA and is not included in the SoFP.

The contracts in place are as follows:

- **Lagan College, Belfast** (a Grant Maintained Integrated School) In this case the payments are accounted for on a 'pass-through' basis and do not affect the amounts disclosed in these accounts.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

- **Down and Connor Public Private Partnership (PFI) Scheme** This scheme consists of three schools - St Joseph's Primary School, Carryduff (an EA School), Our Lady and St Patrick's College Knock (a Voluntary Grammar School) and St Mary's Primary School, Portglenone (an EA School). The unitary payments in respect of St Joseph's PS, Carryduff and St Mary's PS, Portglenone are funded through EA while the payments in respect of Our Lady and St Patrick's College Knock are accounted for on a 'pass-through' and do not affect the amounts disclosed in these accounts.
- **De La Salle PFI Scheme** This scheme consists of St Patrick's Grammar School, Downpatrick (a Voluntary Grammar School). Payments in respect of this scheme are accounted for on a 'pass-through' basis and do not affect the amounts disclosed in these accounts.
- **Holy Cross College, Strabane (an EA School)**
- **St Mary's College, Derry (an EA School)**
- **St Cecilia's College, Derry (an EA School)**
- **St Genevieve's High School, Belfast (an EA School)**

### Charge to the SoCNE and future commitments

The total amount charged in the SOCNE in respect of off-balance sheet (SoFP) PFI or other service concession transactions was £14,436k (2020-21: £13,388k). Total future minimum payments under off-balance sheet PFI and other service concession arrangements are given in the table below for each of the following periods:

<b>Future minimum payments under off-balance sheet PFI and other service concession arrangements</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Not later than one year	15,503	14,966
Later than one year and not later than five years	62,016	59,866
Later than five years	88,353	101,323
<b>Total</b>	<b>165,872</b>	<b>176,155</b>

### 21.2 On-Balance Sheet (SoFP)

EA has a number of on-balance sheet (SoFP) PFI contracts and other service concession arrangements contracts currently in place. In each case under IFRIC12 the asset is included as an asset of EA. The substance of the contracts is that EA has a finance lease with the payments comprising two elements:

- imputed finance lease charges; and
- service charges.

The following PFI contracts and other service concession arrangements contracts are currently in place.

### PFI Wellington College, Balmoral High School and the Regional Training Unit

EA built Wellington College, Balmoral High School and the Regional Training Unit under a single PFI contract involving a land swap arrangement. The value of the land transferred covered the cost of construction and furniture and equipment of the buildings. The contract will last for 25 years from 2 January 2002. The monthly unitary charges relates to the caretaking, maintenance (building and grounds), cleaning, security, catering services and the renewal of furniture and equipment on the sites. The cost of the services is indexed on an annual basis.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### **PFI Contract for five Schools – Orangefield Primary School, Ashfield Girls’ High School, Belfast Model School for Girls, Grosvenor Grammar School and Belfast Boys’ Model School.**

EA has a single contract in place to build and maintain five schools which were opened in 2009 and 2010 and include:

- Orangefield Primary School;
- Ashfield Girls’ High School;
- Belfast Model School for Girls;
- Grosvenor Grammar School; and
- Belfast Boys’ Model School.

The contract for the services for each building covers the 30 year period from the date that the school is opened. The monthly unitary charge covers the contribution to the construction costs and the provision of services for caretaking, maintenance (building and grounds), external cleaning, security and the renewal of furniture and equipment on the sites. The cost of the services is indexed on an annual basis. Internal cleaning and catering services are provided by EA. The Belfast Model School for Girls and the Belfast Boys’ Model School buildings also include community facilities, the North Belfast City Learning Centre (NBCLC), which was jointly funded by:

- DE;
- DoF;
- the Department of Health (DoH) (formerly the Department of Health, Social Services and Public Safety;
- the Executive Office (formerly the Office of First Minister and Deputy First Minister); and
- the Department for Communities (DfC) (formerly the Department of Culture, Arts and Leisure and the Department of Social Development).

#### **Bangor Academy and Sixth Form College and Nendrum College**

EA operates a PFI Contract in respect of Bangor Academy and Sixth Form College and Nendrum College. Nendrum College opened on 29 February 2008 and Bangor Academy opened on 30 April 2008. Both of these schools are shown on-balance sheet. Ownership will transfer to EA in 2039.

#### **Tor Bank Special School**

EA operates a PFI Contract in respect of Tor Bank Special School, which was handed over on 22 October 2012. This scheme is shown on-balance sheet, although the budget is off-balance sheet which is accounted for through a dual reporting adjustment in Note 27. Ownership will transfer to EA in 2037.

#### **Drumglass High School – Dungannon**

EA operates a PFI contract in respect of the provision of accommodation and related services at Drumglass High School, Dungannon. The PFI contract commenced in September 2000 and runs for 25 years, ending in September 2025.

#### **C2k Project**

EA has responsibility for the C2k project. This is a PFI scheme which provides an IT system to schools which supports teaching, learning and administration.

#### **Charge to the SoCNE and future commitments**

The total amount charged in the SOCNE in respect of the service element of on-balance sheet PFI or other service concession transactions was £11,805k (2020-21: £11,528k). Total future obligations under on-balance sheet PFI and other service concession arrangements are given in the table below for the following periods:

## FINANCIAL STATEMENTS

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<b>Future obligations under on-balance sheet PFI and other service concession arrangements</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
<b>Minimum lease payments (Capital and Interest):</b>		
Due within one year	11,900	11,900
Due later than one year and not later than five years	46,723	47,276
Due later than five years	138,857	150,204
<b>Total lease payments (Capital and Interest) (A)</b>	<b>197,480</b>	<b>209,380</b>
Less interest element	(64,579)	(71,282)
<b>Present value of Capital element of lease repayments</b>	<b>132,901</b>	<b>138,098</b>
<i>Included in SoFP as falling due within one year</i>	<i>5,460</i>	<i>5,197</i>
<i>Included in SoFP as falling due in more than one year</i>	<i>127,441</i>	<i>132,901</i>

<b>Service elements due in future periods:</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Due within one year	13,545	12,398
Due later than one year and not later than five years	53,355	49,497
Due later than five years	122,887	138,045
<b>Total service elements due in future periods (B)</b>	<b>189,787</b>	<b>199,940</b>
<b>Total Commitments (A+B)</b>	<b>387,267</b>	<b>409,320</b>

## 22. Pension Obligations

<b>SoFP</b>	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Fair value of assets	2,994,234	2,752,458
Present value of funded defined benefit obligation	(3,640,578)	(3,675,931)
Present value of unfunded defined benefit obligation	(16,082)	(18,050)
<b>Pension liability recognised in the Statement of Financial Position</b>	<b>(662,426)</b>	<b>(941,523)</b>

Further detail in relation to pension obligations can be found in the Accountability Report – Remuneration and Staff Report within the Annual Report.

## 23. Contingent Liabilities disclosed under IAS 37

### Legal Cases and Public Liability

Proceedings against EA have been initiated for a number of public employer's liability and employment tribunal cases.

EA has accrued or provided for the estimated settlement cost of cases where it can be reliably estimated, i.e. amounts which are probable and ascertainable.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

No amounts have been accrued or provided for in the accounts for cases where the likelihood of EA being found liable cannot be reliably determined or the value of settlements reasonably estimated on the basis that the cases concerned have not progressed sufficiently to allow assessment by EA solicitors.

Based on previous cases of a similar nature, should EA be found liable for all cases listed and not already provided for within the accounts, the potential total settlement costs are estimated to be in the region of £5.6m (£4.9m 2020-21).

### Job Evaluation

#### Assessment and Review Process for Classroom Assistants

An assessment and review process in relation to allocated classroom assistant job descriptions is still to be agreed with the trade unions.

#### Job Evaluation - Moratorium

As a consequence of an ongoing DE moratorium on headquarters and out-centre job evaluations there are approximately 150 posts awaiting re-evaluation, most of which arise in the legacy organisations and pre date the creation of the EA. It is estimated that the cost of re-evaluation of current claims and associated arrears could amount to £3m. Progress is dependent upon reaching agreement with the trade unions on revised GLPC JE Procedures to support a business case lodged with the Department.

### 24. Related Party Transactions

EA is a Non-Departmental Public Body sponsored by DE and DfE.

The departments are regarded as related parties. During the year, EA has had various material transactions with the departments and with other entities for which the departments are regarded as the parent department.

In addition, EA has had a small number of material transactions with other government departments and other central government bodies. The majority of transactions are with:

- The Department of Health;
- Health and Social Care Boards which are sponsored by DoH;
- Libraries NI; and
- The Department of Agriculture, Environment and Rural Affairs (DAERA).

No board member, key manager or other related parties undertook any material transactions with EA during the period.

Details of the remuneration of the Chief Executive and Directors of the Education Authority are disclosed with the Remuneration Report.

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



## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 25. Third Party Assets

EA is responsible for the administration of trust funds which benefit the pupils of certain schools within its area. The Chief Executive, as accounting officer, is responsible for the propriety and regularity of the trust funds and for the keeping of proper records. These are not EA assets and are not included in the accounts. The assets, held at the statement of financial position date to which it was practical to ascribe monetary values, comprised monetary assets, such as bank balances and monies on deposit, and listed securities. They are set out in the table on the next page.

	<b>2021-22 £000</b>	<b>2020-21 £000</b>
Monetary assets such as bank balances and monies on deposit	231	220
Listed securities	471	469
	<b>702</b>	<b>689</b>

#### 26. Financial Instruments

As the cash requirements of EA are met through Grant-in-Aid provided by DE, 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 EA's expected purchase and usage requirements and EA is therefore exposed to little credit, liquidity or market risk.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

#### 27. Financial Target – Resource

	DE £000	DE Schools Earmarked £000	Youth £000	DfE £000	Total £000
<b>Total net expenditure per SOCNE</b>	<b>2,387,381</b>	<b>231,267</b>	<b>48,543</b>	<b>12,274</b>	<b>2,679,465</b>
<b><u>Adjustments</u></b>					
<b>AME</b>					
Movement in Provisions	2,442	-	(52)	-	2,390
NILGOSC Pension Scheme Non cash element	(150,623)	-	-	-	(150,623)
(Profit)/Loss on disposal of non-current assets	619	-	11	-	630
Depreciation and Deficit on Revaluation	(104,512)	-	(3,782)	-	(108,294)
<b><u>Other Adjustments</u></b>					
PFI Dual Reporting Adjustment	(2,652)	-	-	-	(2,652)
Youth earmarked to capital	-	-	(1,000)	-	(1,000)
Capital funds from other bodies	1,647	-	-	-	1,647
Bad Debt Provision	(571)	-	-	-	(571)
Other non-cash items	(1)	-	-	-	(1)
Notional costs	(3,909)	-	-	-	(3,909)
<b>Net Expenditure</b>	<b>2,129,821</b>	<b>231,267</b>	<b>43,720</b>	<b>12,274</b>	<b>2,417,082</b>
<b>Final Budget Plan</b>	<b>2,126,935</b>	<b>237,130</b>	<b>43,720</b>	<b>12,302</b>	<b>2,420,087</b>
<b>Year-end position (2021-22)</b>	<b>(2,886)</b>	<b>5,863</b>	<b>-</b>	<b>28</b>	<b>3,005</b>
<b>Year-end position (2020-21)</b>	<b>10,436</b>	<b>(97)</b>	<b>-</b>	<b>1,018</b>	<b>11,357</b>

#### Schools' Funding Commitment at 31 March 2022

Schools may accumulate savings over a period of several years and the ability to make such savings does not affect their funding in subsequent years. The value of school's surpluses as at 31 March 2022 was £86.038m (£53.378m 2020/21 Restated) as noted below.

EA must bid for additional resources in year to facilitate schools accessing their surplus funds. EA relies on the estimates of surplus drawdown submitted by schools to inform this bidding process. Any variations between planned and actual spend in year is managed between EA and DE.

## FINANCIAL STATEMENTS

### Notes to the Financial Statements

<b>Schools Accumulated Surplus'</b>	<b>£000</b>
Restated Opening Schools Accumulated Surplus' at 1 April 2021	53,378*
Net movement in school surpluses in year	32,660
<b>Closing Schools Accumulated Surplus' at 31 March 2022</b>	<b>86,038</b>

\*The closing balance disclosed in the 2020-21 accounts of £37,076k has been restated as there was an error in the "Net movement in schools surpluses in year" figure in the 2020-21 accounts.

### Final Budget Plan

The Final Budget Plan includes Premature Retirement Compensation costs (PRC) and the portion of the previous year's surpluses allocated by DE in 2021-22 year but excludes Annually Managed Expenditure (AME).

### Year-end position at 31 March 2022

EA's financial targets for 2021-22 were to contain expenditure within the accrued limits approved by the Departments in budget plans. The targets were achieved for DE Earmarked, Youth and DfE funding. The target was not achieved for DE due to COVID-19 related school spending but when taken in aggregate across all DE recurrent funding, EA achieved its financial target.

### 28. Financial Target – Capital

	<b>DE £000</b>	<b>Youth £000</b>	<b>Total £000</b>
Capital Expenditure for the Period	140,249	3,753	144,002
Capital Grants allocated to Voluntary Sector Youth Clubs *	-	1,000	1,000
<b>Final Capital Expenditure for the period</b>	<b>140,249</b>	<b>4,753</b>	<b>145,002</b>
<b>Final Budget Plan</b>	<b>140,255</b>	<b>4,753</b>	<b>145,008</b>
<b>Year-end position at 31 March 2022</b>	<b>6</b>	<b>-</b>	<b>6</b>
<b>Year-end position at 31 March 2021</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* EA allocated Capital Grants to Voluntary Youth Organisations for ICT equipment on an application basis, in line with a DE COVID-19 initiative for 2021-22. This expenditure has been expensed and reported in the SOCNE - EA has no right of ownership of Voluntary Youth Centre assets.

### 29. Events after the Reporting Period

There are no events after the reporting period relating to the 2021-22 financial year.

### Date Authorised for Issue

The accounting officer authorised the issue of these financial statements on 22<sup>nd</sup> December 2022.

## GLOSSARY OF TERMS

<b>ARA</b>	Additional Responsibility Allowance
<b>ASEO</b>	Assistant Senior Education Officer
<b>BEM</b>	Building Engineering Management System
<b>BoG</b>	Board of Governors
<b>BREEAM</b>	Building Research Establishment Environmental Assessment Method
<b>BST</b>	Behavioural Support Team
<b>CASS</b>	Curriculum Advisory Support Service
<b>C&amp;AG</b>	Comptroller & Auditor General
<b>CB</b>	Companion of the Most Honourable Order of the Bath
<b>CCMS</b>	Council for Catholic Maintained Schools
<b>CoP</b>	Code of Practice
<b>CPD</b>	Continuing Professional Development
<b>CPSSS</b>	Child Protection Support Service for Schools
<b>CRED</b>	Community Relations, Equality and Diversity
<b>CSSC</b>	Controlled Schools Support Council
<b>CYPS</b>	Children & Young Peoples' Services
<b>DE</b>	Department of Education
<b>DAERA</b>	Department of Agriculture, Environment and Rural Affairs
<b>DfE</b>	Department for the Economy
<b>DOCPEG</b>	Designated Officer for Child Protection Education Group
<b>DoF</b>	Department of Finance
<b>DP</b>	Development Proposal
<b>DSC</b>	Delivering Social Change
<b>EA</b>	Education Authority
<b>EF</b>	Entitlement Framework
<b>EITP</b>	Early Intervention Transformation Programme
<b>ELBs</b>	Education & Library Boards
<b>EMS</b>	Education Management System
<b>EOTAS</b>	Education Other Than At School
<b>EPS</b>	Education Psychology Service
<b>ES</b>	Extended Schools
<b>ESAGS</b>	Every School a Good School
<b>ESD</b>	Education for Sustainable Development
<b>ETI</b>	Education and Training Inspectorate
<b>EWO</b>	Education Welfare Officer
<b>EWS</b>	Education Welfare Service
<b>FE</b>	Further Education
<b>FTE</b>	Full Time Equivalent
<b>FSM</b>	Free School Meals
<b>FSME</b>	Free School Meals Entitlement
<b>FReM</b>	Financial Reporting Manual
<b>GBA</b>	Governing Bodies Association
<b>HEI</b>	Higher Education Institutions
<b>HOS</b>	Head of Service
<b>IA</b>	Internal Audit
<b>IDS</b>	Inclusion & Diversity Service

## GLOSSARY OF TERMS

<b>IE</b>	Integrated Education
<b>IM</b>	Irish Medium
<b>LAC</b>	Looked After Children
<b>LMS</b>	Local Management of Schools
<b>LPS</b>	Land & Property Services
<b>MEMR</b>	Monthly Expenditure Monitoring Report
<b>MTAC</b>	Membership and Teaching Appointments Committee
<b>NIAO</b>	Northern Ireland Audit Office
<b>NISRA</b>	Northern Ireland Statistics and Research Agency
<b>NISTR</b>	Northern Ireland Substitute Teachers' Register
<b>NRA</b>	Neighbourhood Renewal Area
<b>OBE</b>	Officer of the Most Excellent Order of the British Empire
<b>OEC</b>	Outdoor Education Centre
<b>PAC</b>	Public Accounts Committee
<b>PED</b>	Personal Education Plan
<b>PFG</b>	Programme for Government
<b>PFY</b>	Priorities for Youth
<b>PQH</b>	Professional Qualification for Headship
<b>PRSD</b>	Performance Review & Staff Development
<b>PRU</b>	Pupil Referral Unit
<b>RMD</b>	Regional Managing Director
<b>RYDP</b>	Regional Youth Development Plan
<b>SBNI</b>	Safeguarding Board for Northern Ireland
<b>SCELB</b>	Staff Commission for Education and Library Boards
<b>SDP</b>	School Development Plan
<b>SEBD</b>	Social, Emotional & Behavioural Difficulties
<b>SEN</b>	Special Educational Needs
<b>SENCO</b>	Special Educational Needs Co-ordinator
<b>SEND</b>	Special Educational Needs and Disability
<b>SESP</b>	Shared Education Signature Project
<b>SIMS</b>	Schools' Management Information System
<b>SMT</b>	Senior Management Team
<b>SRO</b>	Senior Responsible Officer
<b>SSEC</b>	Strule Shared Education Campus
<b>SSP</b>	Sustainable Schools Policy
<b>STEM</b>	Science, Technology, Engineering & Maths
<b>TBUC</b>	Together Building United Communities
<b>TESS</b>	Traveller Education Support Service
<b>TEO</b>	The Executive Office
<b>TSC</b>	Term Service Contract
<b>VES</b>	Voluntary Exit Scheme
<b>YCNI</b>	Youth Council Northern Ireland