



Annual Report and Accounts
for the Year Ended 31 March 2023

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CONTENTS

PERFORMANCE REPORT	
Overview	
Chief Executive's Foreword	2-3
Chairperson's Reflection	4-5
About the Education Authority	6-9
Key Issues and Risks	10
Performance Analysis	
Corporate Business Planning	11-20
Service Activity	21-58
Equality Statement	59-62
Rural Needs	63
Going Concern Statement	64
Sustainability Report	65-68
Long Term Trend Analysis	69-70
ACCOUNTABILITY REPORT	
Corporate Governance Report	
Directors' Report	71-77
Statement of Accounting Officer's Responsibilities	78
Governance Statement	79-114
Remuneration and Staff Report	
Remuneration Report	115-123
Staff Report	124-133
Assembly Accountability and Audit Report	
Assembly Accountability Report	134-136
The Certificate and Report of the Comptroller and Auditor General to the NI Assembly	137-140
FINANCIAL STATEMENTS	
Statement of Comprehensive Net Expenditure for the year ended 31 March 2023	141
Statement of Financial Position as at 31 March 2023	142
Statement of Cash flows for the year ended 31 March 2023	143
Statement of Changes in Taxpayers Equity for the year ended 31 March 2023	144
Notes to the Financial Statements	145-187
GLOSSARY OF TERMS	188-190

PERFORMANCE REPORT - OVERVIEW

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

Chief Executive's Foreword 1 April 2022 – 31 March 2023

Over the last 12 months, the unprecedented financial challenges facing the wider education sector have dominated the education agenda. The scale of the shortage of funding is significant and will continue to have a major impact in 2023/24.

Despite these significant challenges, the Education Authority (EA) has continued to drive forward transformation and partnerships across our services which has been a central focus of our improvement work to support our mission to provide a high quality education for every child.



EA is the largest employing authority in Northern Ireland with over 44,000 staff ranging from school leaders, teachers, teaching assistants, cleaning, estates and transport staff, bus drivers, social workers, youth workers, and many more.

I would like to acknowledge all staff in schools and across EA for their continued commitment to improving the services that EA provides to schools, parents and guardians and how we work together in the interests of children, young people, our workforce and school communities across Northern Ireland.

Our staff are at the heart of the delivery of excellence in education and youth services, and it is important that we continue to invest time and resources into supporting all of our staff to grow and develop in their roles through a wide range of learning opportunities.

Prioritising and strengthening professional development and leadership support for all our staff has been at the heart of this journey, with a wide range of professional learning programmes, health and wellbeing initiatives and networking and engagement forums now well established.

This has been strengthened by the newly formed NI School Leadership Forum which provides oversight and a strategic coherence to all EA reference groups, engagement networks and the 'Locality Leadership Networks' already in existence, facilitating and strengthening relationships, communication and shaping the future of EA.

As outlined in the report, one of the biggest challenges continues to be the financial position. EA began the 2022/23 financial year with an underlying recurrent opening deficit which had built up over the previous few years from unfunded inescapable demand pressures and unfunded pay and price inflation.

In the continued absence of a Northern Ireland Executive, in November 2022 the Secretary of State for Northern Ireland announced a 2022/23 Budget for Northern Ireland Departments. Subsequently, the Department of Education (DE) allocated EA a final budget outcome. Moving forward into 2023/24 this is not sustainable, and EA is facing an unprecedented £200m funding gap.

PERFORMANCE REPORT - OVERVIEW

Chief Executives Foreword

EA remains extremely concerned about the funding gap and have been warning in recent months that any decisions to reduce expenditure by more than £200m will impact every child in Northern Ireland and will also have a disproportionate impact on the most vulnerable and those from socially deprived areas.

Whilst we will continue to prioritise and protect our key services as far as possible, without additional and recurrent funding, we will potentially see reductions in the 2023/24 year to school facing and frontline services.

In 2022/23, EA had been engaging with two major reviews – namely the Landscape Review of EA, undertaken by Baker Tilly Mooney Moore who were commissioned by DE; and the wider Independent Review of Education.

Following the publication of the Landscape Review, 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 Report highlighted opportunities for improvement, reflecting on where we have come from, the challenges faced, and the progress made. It presents an opportunity to build on the improvements and best practice identified, as well as recalibrating and, in partnership with DE, our staff, sectoral partners, schools, parents and children and young people, moving forward together.

The establishment and delivery of an Independent Review of Education is a key commitment in the New Decade New Approach document, agreed by the main political parties in Northern Ireland in January 2020.

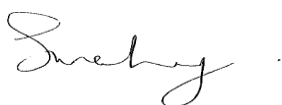
The Review will consider a wide range of issues linked to the design and delivery of education, including: the education journey and outcomes of children and young people; the support for schools and settings, funding, and governance; the system level design, delivery, and administration; and a vision of how education should be delivered in Northern Ireland in the 21st century.

We welcome and are proactively engaged in this fundamental review of the Northern Ireland education system which has a focus on quality, equity, and sustainability of the education system and presents a real opportunity to radically re-shape education design, delivery, and provision in the future.

As we continue on our journey of improvement and transformation, our children and young people who lives we impact every day will remain at the heart of everything we do.

Looking forward to the next 12 months which will no doubt continue to be dominated by the financial pressures and significant cuts to services, we will continue to do what we can to protect and prioritise critical services and ultimately the future of our children and young people.

We will continue to repeat our call for sustained investment in education and continued transformation of services to deliver the best possible outcomes for future generations of children and young people as well as for the wider communities of Northern Ireland.



Sara Long
Chief Executive

Chairperson's Reflection

Chairperson's Reflection

Chairperson's Reflection

1 April 2022 – 31 March 2023

Over the last 12 months, there have been many positives for children and young people throughout our education and youth work settings, despite facing the most significant challenges that the wider education sector has ever faced, most notably the unprecedented financial challenges.

While media headlines continue to highlight the financial challenges faced by the sector, behind those headlines is a workforce of school leaders, teachers, classroom assistants, governors, bus drivers, catering staff, youth workers and EA staff working to support children and young people to be the best that they can be.

The leadership and commitment of all staff in schools, youth settings, and throughout EA has been unwavering and I want to pay tribute to everyone in the education system including support staff for their extraordinary commitment to meeting the needs of children and young people during these challenging times.

The EA is working in a significantly challenging context that will drive the need for change. Further transformation of services will not happen imminently, but I know that there is a workforce of talented and skilled people working for EA across Northern Ireland, who are committed to meeting these challenges and who will adapt to and navigate these changes in a positive way. Over the last 12 months, EA staff have progressed key initiatives and objectives despite the challenging circumstances.

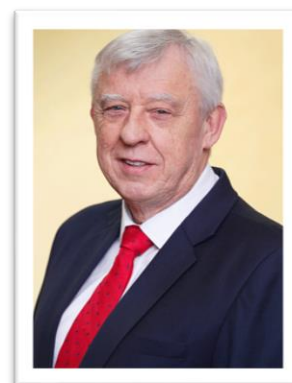
Since the Education Information Solutions (EdIS) Programme launch in 2021, significant progress has been made to support a dynamic educational environment and the delivery of digital services to facilitate the best educational outcomes for all children and young people. The project has delivered full implementation of increased broadband in all Primary and Post Primary Schools and deployed over 20,000 teacher devices with co-designed Teacher Professional Learning. The programme has also allocated 9,000 devices as part of the Department of Education's Fair Start Programme in addition to the 80,000 managed service devices which were replaced in 2020 and the 30,000 vulnerable pupil devices in the system from Covid allocations in 2020-2021.

Throughout 2022/23 the EA One project continued to implement the new Oracle HR and Payroll system. This means all EA employees, across all regions, have been transferred to the new Oracle system. We continue to progress the implementation of the EA One Solution, an integrated Oracle system for Finance, Procurement, Recruitment, HR and Payroll. The availability of modern, effective systems that maximise technology will ensure processes are more efficient, enhance end user experience and deliver improved reporting capabilities.

EA has also collaborated 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 welcome the Independent Review of our education system, which is essential to delivering the world class, innovative and inclusive education system 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.

The EA Board remain absolutely committed to driving further transformation and improvement of services and, alongside education colleagues and sectoral partners, building a brighter future for our



PERFORMANCE REPORT - OVERVIEW

Chairperson's Reflection

children and young people, but remain very concerned about the impact significant cuts will potentially have on the lives and educational outcomes of our children and young people.

Finally, I would like to thank EA board members who give of their time and expertise throughout the year. Board members must take difficult decisions at every committee and board meeting. I appreciate the diligence and energy with which they scrutinise proposals and hold to account EA officers to ensure the interests of our children and young people are best served.

A handwritten signature in black ink, appearing to read 'Barry Mulholland'.

Barry Mulholland
Chairperson

PERFORMANCE REPORT - OVERVIEW

About the Education Authority

About the Education Authority

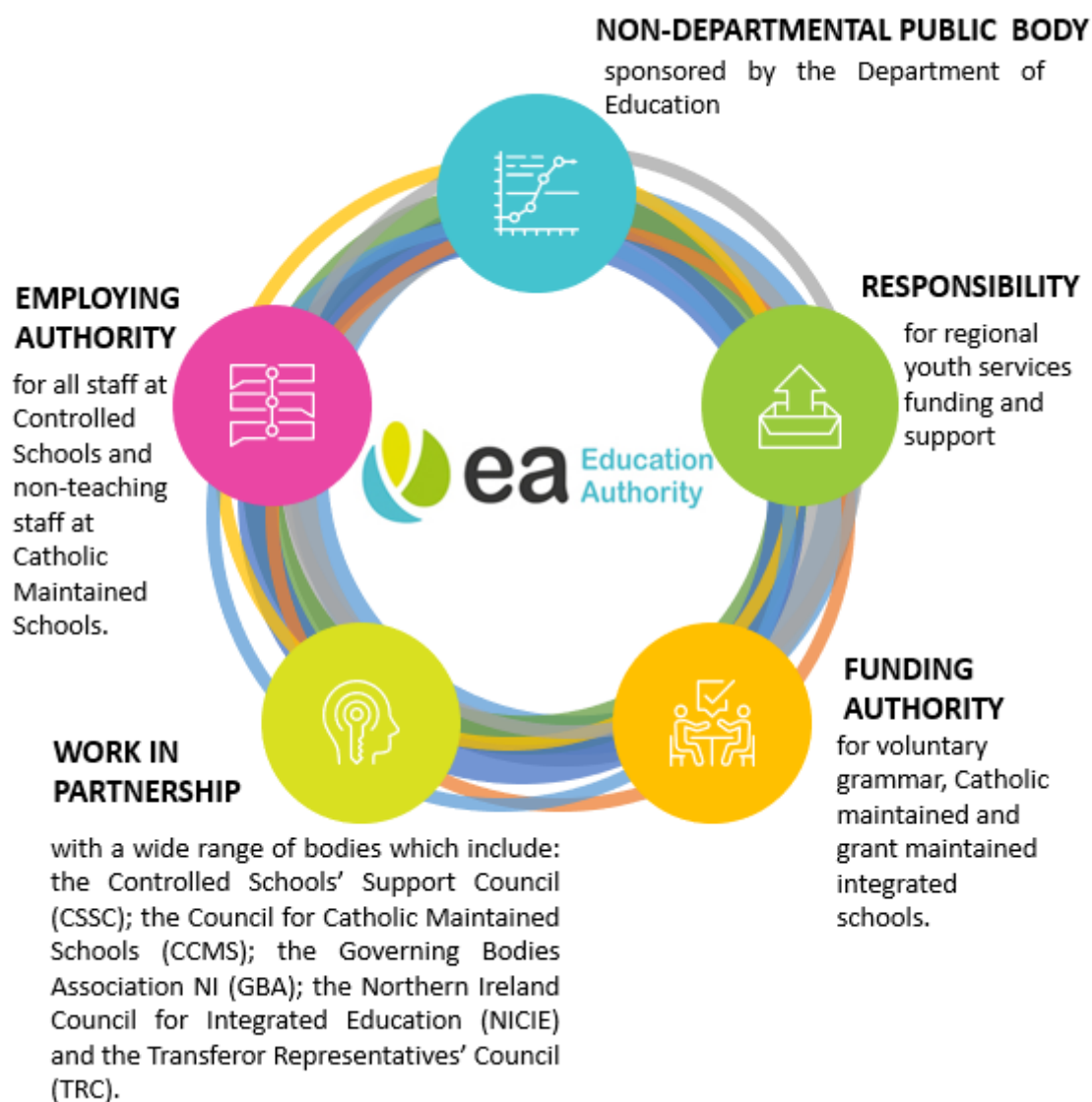
Our Role

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 (NDPB) sponsored by the Department of Education (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 (VG) and Grant-Maintained Integrated (GMI) schools. Responsibility for the funding and support of regional youth services has also transferred to EA, from the Youth Council for Northern Ireland (NI).

EA 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. EA are also here to help with newcomer issues, special educational needs (SEN) and provide support whenever a child, young person or parent/guardian needs it.

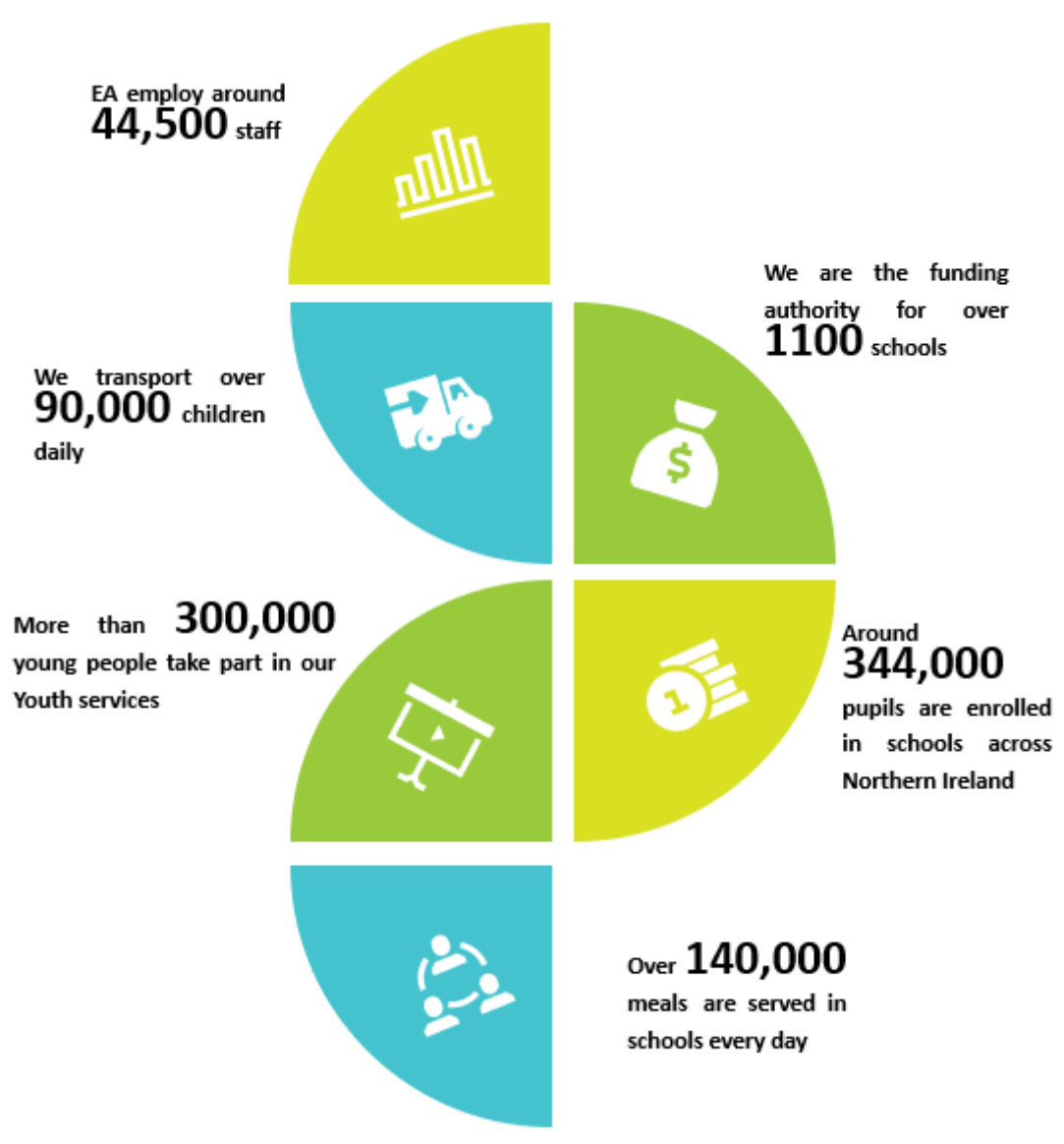
PERFORMANCE REPORT - OVERVIEW

About the Education Authority



PERFORMANCE REPORT - OVERVIEW

About the Education Authority



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**

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 NI's Programme for Government (PfG). 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.

In alignment with these long-term strategic priorities, in 2022/23 EA set 5 focused strategic priorities within its annual Corporate Business Plan.

DELIVERING TO ALL CHILDREN AND YOUNG PEOPLE BY:

- 1. Facilitating access to learning for ALL Children and Young People and providing support to meet their learning needs**
- 2. Continuing to deliver services and drive improvements in an environment of increased financial pressure**
- 3. Developing a confident and skilled workforce**

AND IMPROVING OUR ORGANISATION TO DELIVER EXCELLENCE

- 4. Better use and management of assets and resources to provide a safe and sustainable environment to learn and work**
- 5. Further strengthening accountability, governance, and assurance in relation to controlling expenditure and delivering services**

Further information is set out in the Performance Analysis in relation to Corporate Business Planning.

PERFORMANCE REPORT - OVERVIEW

Corporate Business Planning

Key Issues and Risks

EA's Corporate Risk Register reflects how the Chief Executive, supported by Directors, strategically manages risks associated with:

- achieving continuity of learning for children and young people;
- comprehensively transforming SEND services to children and young people across NI;
- effectively manage safeguarding and child protection issues;
- delivering a balanced resource budget;
- establishment of a corporate governance framework;
- delivering 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;
- ensuring continuity of provision of ICT services;
- meeting its statutory obligation to make arrangements for the provision of Education Other Than At School (EOTAS);
- delivery of the Education Information Solutions (EdIS) Programme; and
- managing the increase in demand for placements of SEN children schools for September 2023.

The EA 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 and Assurance Committee (GRAC) at each quarterly meeting and shared with DE at each Governance and Accountability Review meeting. An independent assessment of the Corporate Risk Register is also 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 EA 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 movements noted for the period were budget, workforce, EdIS, SEN Transformation and SEN placements for September 2023. In terms of trends, the restrictions on EA's budget, impacts of industrial action and workforce shortage have seen these risks featuring as the most significant risks and this will continue to be the case moving forward. The reduced impact of COVID-19 has seen this risk deescalated to be managed at Directorate level.

PERFORMANCE REPORT - ANALYSIS

Corporate Business Planning

PERFORMANCE ANALYSIS

The Performance Analysis provides further detail on EA's performance in 2022/23 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 2022/23 provides an update on EA's performance against its Corporate Business Plan 2022/23 objectives at year end 2022/23.

The Corporate Business Plan is focused on meeting the needs of children and young people, and it addresses our five strategic priorities for 2022/23 which are outlined on page 9. The following charts show the alignment between the EA Strategic Priorities and the DE Strategic Priorities 2022/23, the Children and Young People Strategy 2020-2030, and the Draft PfG Framework.


PERFORMANCE REPORT - ANALYSIS

Corporate Business Planning

 Department of Education	EA Corporate Priorities 2022/23				
	1. Facilitate access to learning for ALL children and young people and provide support to meet their learning needs	2. Continue to deliver services and drive improvement in an environment of increased financial pressure	3. Develop a confident and skilled workforce	4. Better use and management of assets and resources to provide a safe and sustainable environment to learn and work	5. Further strengthen accountability, governance, and assurance in relation to controlling expenditure and delivering services
DE Strategic Priorities 2022/23					
1. Make learning accessible to all We give all children and young people access to pre-school, school and youth education provision	✓	✓			
2. Improve the quality of learning for our children & young people We ensure that education provision is of a high quality and supports learning and progression	✓	✓			
3. Look after our children & young people We support and promote positive physical and emotional health and wellbeing and support high-quality affordable childcare	✓				
4. Support those who need more help with learning Working with health & education partners, we deliver high quality services for children & young people, including those with SEN	✓				
5. Improve the learning environment 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	✓			✓	
6. Tackle Disadvantage and Underachievement 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	✓	✓			
7. Support and develop our education workforce We develop and deploy teachers, other education professionals and support staff effectively, promoting high standards and leadership and improving health & wellbeing		✓	✓		
8. Effectively manage, review, and transform our education system 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

	1. Facilitate access to learning for ALL children and young people and provide support to meet their learning needs	2. Continue to deliver services and drive improvement in an environment of increased financial pressure	3. Develop a confident and skilled workforce	4. Better use and management of assets and resources to provide a safe and sustainable environment to learn and work	5. Further strengthen accountability, governance, and assurance in relation to controlling expenditure and delivering services
Children and Young People 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

 Programme for Government Draft Outcomes Framework Consultation Document 	EA Corporate Priorities 2022/23				
	1. Facilitate access to learning for ALL children and young people and provide support to meet their learning needs	2. Continue to deliver services and drive improvement in an environment of increased financial pressure	3. Develop a confident and skilled workforce	4. Better use and management of assets and resources to provide a safe and sustainable environment to learn and work	5. Further strengthen accountability, governance, and assurance in relation to controlling expenditure and delivering services
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 were progressed and delivered through corporate objectives set out in EA's Corporate Business Plan 2022/23.

DELIVERING TO ALL CHILDREN AND YOUNG PEOPLE BY PROVIDING:		
1. Facilitating access to learning for ALL Children and Young People and providing support to meet their learning needs	2. Continuing to deliver services and drive improvements in an environment of increased financial pressure	3. Developing a confident and skilled workforce
1.1 We will progress SEN & Disability Strategic Development Programme to transform SEN support system in NI	2.1 We will enhance and improve engagement with all our stakeholders to ensure that we continue to meet the learning needs of children & young people and deliver EA services more effectively	3.1 We will commence the engagement process with EA employees through a big workforce conversation and employee voice strategy which will inform EA's People Plan
1.2 We will continue to support and challenge schools to improve the educational provision for children and young people and the outcomes they attain	2.2 We will further progress the implementation of the Finance and ICT Directorate Service Delivery Model to ensure the Finance and ICT Directorate has the required capacity and capability to support EA services, schools, children, and young people	3.2 We will implement a systematic approach to the delivery, recording and reporting of learning and development, prioritising statutory and mandatory training
1.3 We will deliver programmes to children and young people that support their well-being needs and help ensure they engage with their education	2.3 We will continue to develop and implement the EdIS Programme to progress transformation of children and young people's learning experience and teaching through technology with continuous improvement at its core	3.3 We will effectively manage industrial relations and key people risks as related to terms and conditions of employment
1.4 We will develop plans to help ensure all children will have access to a high quality educational experience, through a broad and balanced curriculum that meets their needs, in educationally and financially viable schools, within a diverse system of education	2.4 We will continue to progress the implementation of the EA One Solution, an integrated Oracle system for finance, procurement, recruitment, HR and payroll, to ensure processes are more efficient, enhance end user experience and deliver improved reporting capabilities	
1.5 We will continue to develop educational, economic, and social benefits for learners in our schools and youth services, with equality of opportunity, good relations, equality of identity, respect for diversity and community cohesion		

PERFORMANCE REPORT - ANALYSIS

Corporate Business Planning

AND IMPROVING OUR ORGANISATION TO DELIVER EXCELLENCE	
4. Better use and management of assets and resources to provide a safe and sustainable environment to learn and work	5. Further strengthening accountability, governance, and assurance in relation to controlling expenditure and delivering services
4.1 We will continue to improve the management of EA's expansive estate and resources to facilitate a safe and efficiently managed environment for our schools and staff	5.1 We will further develop & implement a Corporate Governance Framework to further enhance governance and accountability structures throughout EA
4.2 We will further develop the EA Commercial Procurement Strategy to drive strategic procurement and public procurement policy throughout EA and schools' procurement activities	5.2 We will continue the development of the EA Continuous Improvement Service to facilitate excellence in data quality, measurement and optimisation of service delivery, and effective and efficient planning across EA
	5.3 We will develop the EA Financial Strategy in line with the Budgetary and Corporate Reporting Services vision to deliver a balanced budget in 2022/23

PERFORMANCE REPORT - ANALYSIS

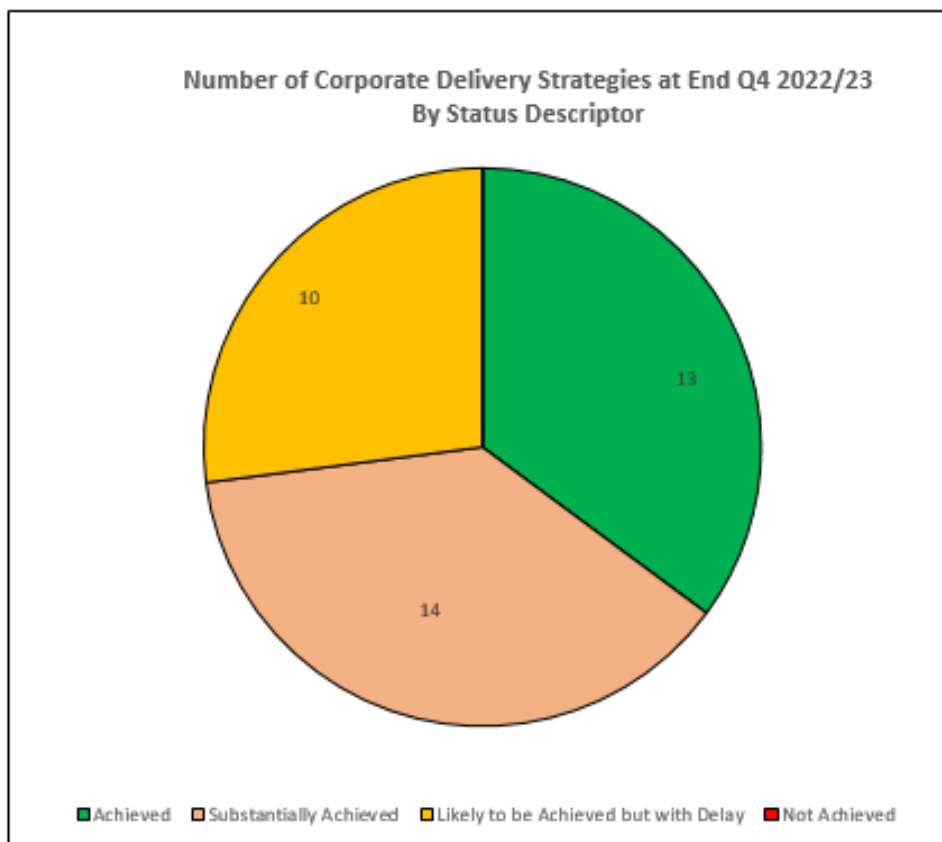
Corporate Business Planning

The performance against business plan objectives is reported, as well as comparison to performance in previous annual business plans and the extent to which EA is fulfilling its short-term strategic priorities and long-term 2017-2027 strategic priorities.

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.

Performance against the Business Plan



EA has achieved 35% of its corporate business plan objectives for 2022/23 in full. EA has substantially achieved a further 38% of its objectives, with 27% of EA's objectives delayed and projected to complete in 2023/24. None of the objectives for 2022/23 have not been achieved with no progress.

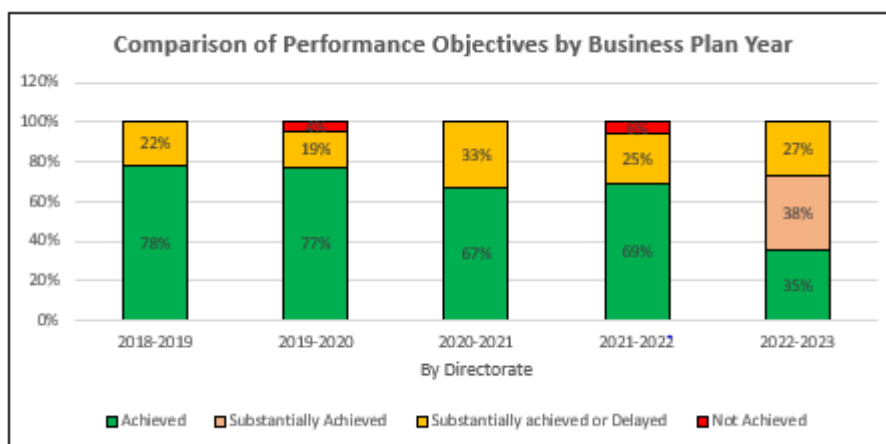
PERFORMANCE REPORT - ANALYSIS

Corporate Business Planning

The proportion of delivery objectives being reported as 'Achieved' in full is significantly reduced when compared to previous years (35% down from 69%). The proportion of delivery objectives being reported as 'Substantially achieved' (38%) is fairly commensurate with the decline in 'Achieved' objectives. This is the first year that EA has reported on 'Substantially Achieved' objectives.

The reduced percentage of objectives reported as 'Achieved' reflects the range of significant external challenges across the education sector, most notably:

- Budget uncertainty;
- Industrial action;
- Actions already implemented in line with the Savings and Sustainability plan (e.g. recruitment pause); and
- Inflationary pressures.



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

At the end of 2021/22 there was a 2% increase in achieved objectives compared to end 2020/21 and therefore a 2% decrease in under-performing objectives. Whilst delayed objectives decreased 8%, there was a 6% increase in objectives that were not achieved. Performance levels continued to be impacted by Covid-19.

In 2022/23, there has been a 36% decrease in achieved objectives, although 40% of objectives have been reported as Substantially Achieved. The returns show substantive progress has been made against every objective and no delivery strategies have been reported as 'Not achieved'. This is an improvement of 6% from the 2022/23 performance.

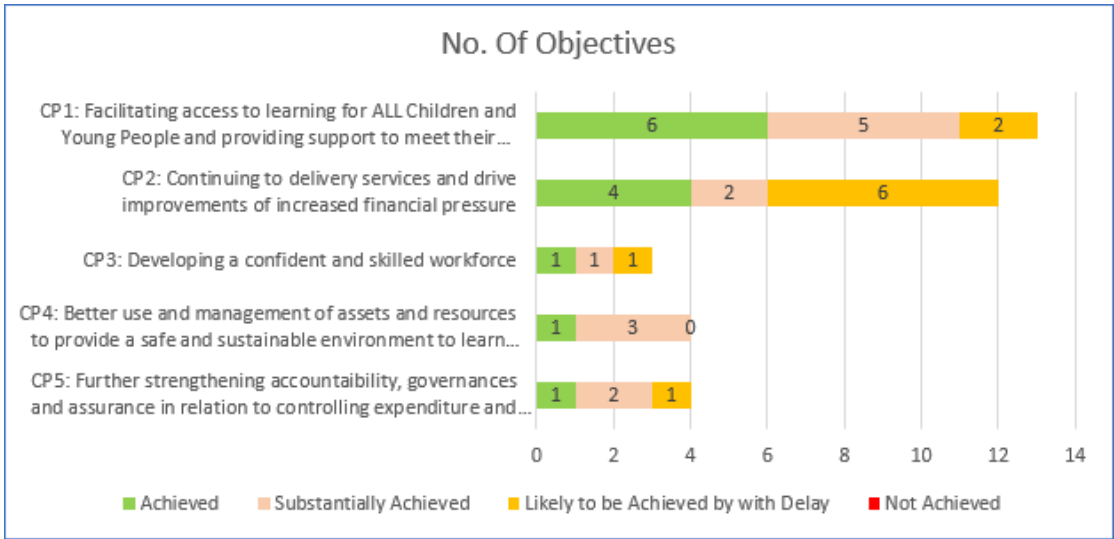
In line with the DE request, for 2022/23, to report separately on 'achieved', 'substantially achieved', and 'delayed' objectives, the chart shows this breakdown for the current year.

The stacked bar chart below sets out the number of business plan objectives in 2022/23 aligned with the short-term strategic priorities of 2022/23 and the number of objectives by performance status descriptor.

PERFORMANCE REPORT - ANALYSIS

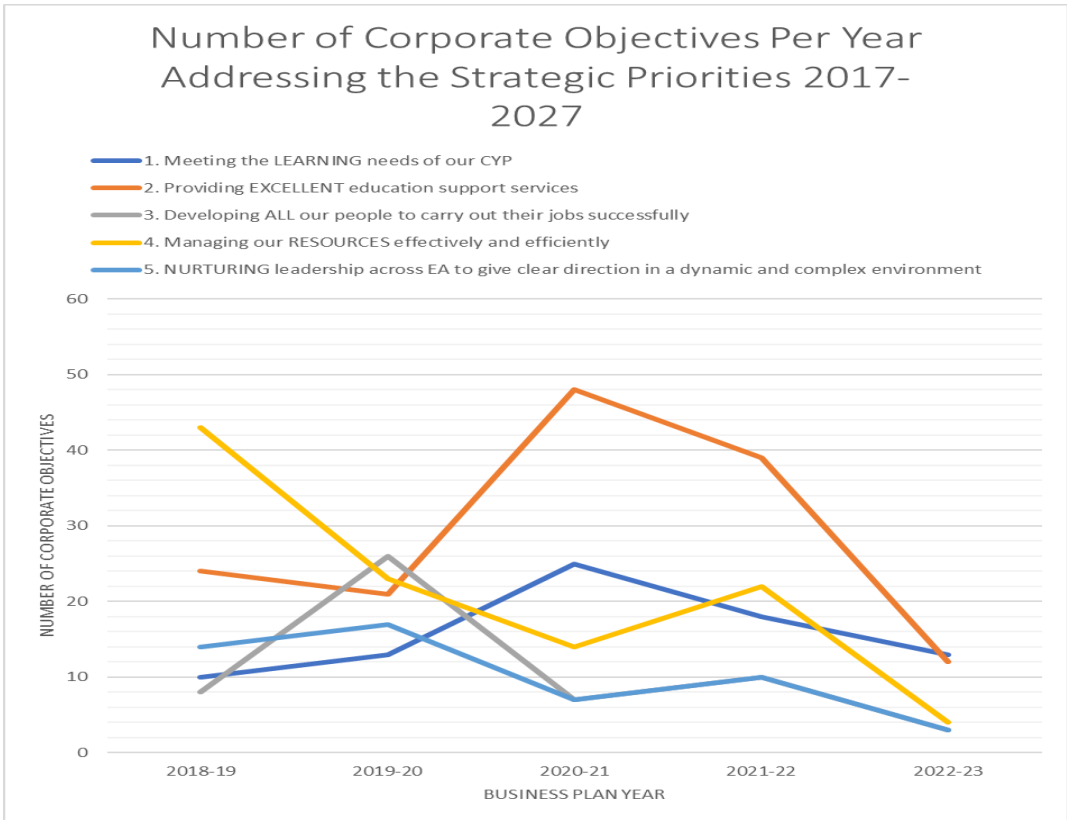
Corporate Business Planning

Number of business plan objectives in 2022/23 aligned with the short-term strategic priorities of 2022/23 and the number of objectives by performance status descriptor.



Number of corporate objectives aligned with each of the strategic priorities outlined in the EA Strategic Plan for 2017-2027

The line graph below shows the number of corporate objectives aligned with each of the strategic priorities outlined in the EA Strategic Plan for 2017-2027. It shows a reduction in the overall number of corporate objectives identified in the EA Business Plan; this reflects changes designed to streamline the planning process. It also shows that priorities 1 and 2 account for 25 of the 37 corporate objectives for 2022/23.

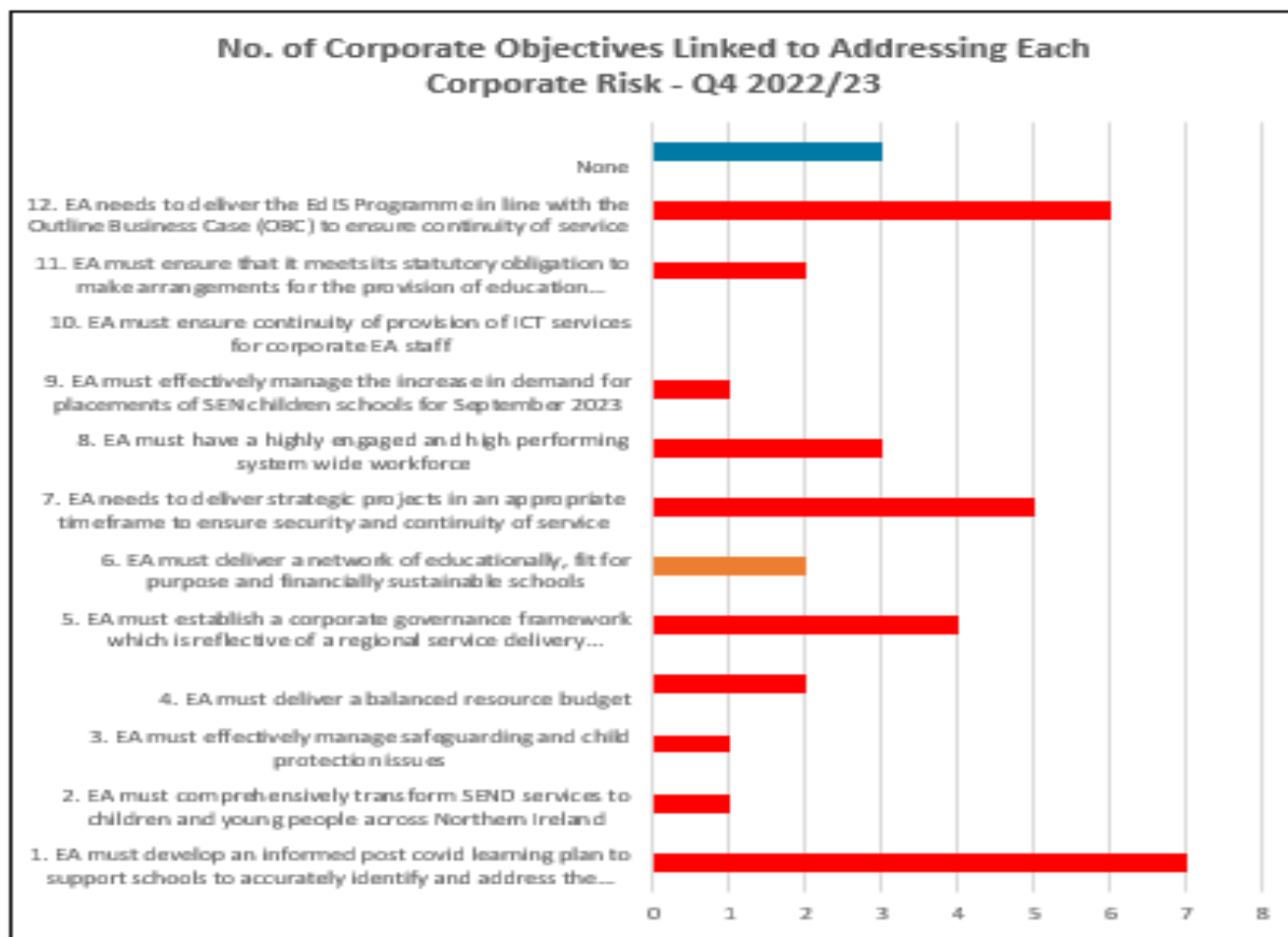


PERFORMANCE REPORT - ANALYSIS

Corporate Business Planning

Linking Business Planning and Risk Management

Quarterly reporting on the Corporate Business Plan 2022/23 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 Quarter 4 contained 12 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 Quarter 4 2021/22. The colour of each bar on the chart indicates the inherent risk Red/Amber/Green (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.



In 2022/23, 34 out of a possible 37 corporate objectives directly addressed risks on the Corporate Risk Register. There are no corporate objectives aligned to addressing Corporate Risk 10, relating to continuity of provision for ICT services.

Three corporate objectives were not linked to any corporate risk. These objectives addressed the Regional Youth Plan, Hearing the Voice of Children and Young People, and the Climate Change Act (2022). These objectives aligned to strategic priorities as outlined in the NI Executive Consolidated Covid-19 Recovery Plan, CYP Strategy and the Draft PfG.

The Landscape Review Action Plan

The findings of the DE Landscape Review of EA were published in June 2022. EA has worked with DE to develop an action plan in response to the recommendations of the report. This action plan will be progressed through the EA Business Plan for 2023/24. EA as a learning organisation, has embraced the opportunities for organisational learning and improvement outlined in the action plan.

SERVICE ACTIVITY**COVID-19 Response**

The COVID-19 pandemic which started in 2020 required EA to implement several response strategies to co-ordinate the cross-directorate approach to the Covid19 pandemic, which were exceptions to and additional to normal business as usual structures. These exceptional management arrangements were reduced on a phased basis in 2022/23 with the Education Through Covid programme formally stood down in October 2022. This decision was taken following the monitoring of disruption to schools in the early weeks of the first term of 2022/23 and having confirmed confidence that any disruption due to Covid19 could be effectively managed within business-as-usual parameters.

EDUCATION**Educational Performance****1. EXAMINATION RESULTS 2022**

The tables below provide an insight into the examination success achieved by students in 2022 compared to the 2021, 2020 and 2019 series, notwithstanding the unique contexts of each series. It should be noted that comparisons are made with 2019 as this was the last year of public examinations, an approach agreed across the UK to ensure meaningful comparison of similar assessments. Evaluation of any previous years' results should be approached with caution due to the differing methods of assessments and circumstances.

Table 1: NI GCE A level entries and provisional results

	2022	2021*	2020*	2019
Entries	32,506	32,111	30,922	31,332
%A*	14.5	15.8	13.5	8.0
%A* - A	44.0	50.8	43.3	29.4
%A* - E	99.1	99.4	99.8	98.4

Table 2: GCE AS levels entries and provisional results

	2022	2021*	2020*	2019
Entries	35,328	35,533	40,735	41,803
%A	38.8	45.5	38.4	26.4
%A - E	98.2	98.9	99.6	95.7

* Note – prior to 2021 Health and Social Care (HSC) (Single Award and Double Award) outcomes were not included in the JCQ provisional data sheets. This year the HSC provisional outcomes are now included in the overall A / AS level provisional data sheets. The 2020 outcomes have also been revised to include the Health & Social Care outcomes.

PERFORMANCE REPORT - ANALYSIS

Service Activity

Table 3: NI GCSE entries and provisional results

	2022	2021	2020	2019
Entries	164,413	166,172	162,035	161,405
% A/7	37.0	39.9	36.3	30.5
% A/7 – C/4	90.0	89.6	89.8	82.2
% A/7 – G/1	99.4	99.2	99.7	98.8

Table 4: NI GCSE provisional results by gender (combined A* - G/9-1)

2022 Provisional	Boys				Girls			
	2022	2021	2020	2019	2022	2021	2020	2019
% A/7	31.9	32.7	29.4	25.0	41.9	46.6	42.8	35.7
% A/7 – C/4	88.1	87.1	87.6	78.5	91.8	91.9	91.9	85.6
% A/7 – G/1	99.3	99.0	99.7	98.6	99.5	99.3	99.8	99.1

Additional Comments

To present the fullest report on the performance of students in NI, vocational qualifications would be included within the suite of examination analysis. At this point, however, the outcomes for all vocational qualifications are not available.

What the GCSE data tell us:

- In 2022, GCSE entries in NI were slightly lower than in 2021, decreasing by 1.1% from 166,172 to 164,413. At the same time, the Year 12 school population increased by 0.8%;
- In 2022, 37% of students received grade A/7. This represents a 6.5% increase compared with 2019, when 30.5% of pupils received these top grades;
- In 2022, 90% of students received grade C/4 and above. This represents an increase of 7.8% compared with 2019, when 82.2% received these grades;
- In 2022, 88.7% of students received grade C/4 and above in GCSE English Language. This represents an 8% increase compared with 2019, when 80.7% of students achieved these grades. 28.7% of students achieved the top grades of A/7 grade, representing an increase of 5.8% compared with 2019;
- In 2022, 79.8% of students received grade C/4 and above in GCSE Mathematics. This represents an 8.5% increase compared with 2019, when 71.3% of students achieved these grades. 29.4% of students achieved the top grades of A/7 grade in Mathematics, representing an increase of 3.8% compared with 2019;
- In 2022, over 41% of all GCSE entries in NI were in STEM subjects (Science, Technology, Engineering and Mathematics);
- In 2022, GCSE outcomes increased at A/7 for both boys and girls compared with 2019. Outcomes for boys increased by 6.9% and for girls by 6.2%. The gap between boys and girls at these highest grades remains in line with those in 2019 at 10%; and
- In 2022, GCSE outcomes increased at C/4 and above for both boys and girls compared with 2019. Outcomes for boys increased by 9.6% and for girls by 6.2%. This represents a narrowing gap between boys and girls attainment from 7.1% in 2019 to 3.7% in 2022, reflecting a significant 10% increase in the attainment of boys.

PERFORMANCE REPORT - ANALYSIS

Service Activity

What the GCE data tell us:

- a) In 2022, 44% of students received grade GCE grades A*-A. This represents a 14.6% increase compared with 2019, when 29.4% of pupils received these top grades;
- b) In 2022, 99.1% of students received grade GCE grades A*-E. This represents a 0.7% increase compared with 2019, when 98.4% of pupils received these top grades;
- c) In 2022, 14.5% of students achieve A* grades. This represents a 6.5% increase compared with 2019;
- d) In 2022, GCE outcomes increased at grades A*-A for both boys and girls compared with 2019. Outcomes for boys increased by 13.8% and for girls by 15.1%. The gap between boys and girls at these highest grades remains in line with previous years;
- e) Mathematics remains the most popular GCE A level subject overall, and for boys in particular. The most popular subject amongst girls is HSC (see Table 5); and
- f) Over one third of all GCE entries in NI are in STEM subjects (Science, Technology, Engineering and Mathematics), with the overall STEM entries increasing by 1% since 2019.

School Improvement

The Education Directorate School Improvement and TPL teams developed a Storyboard to present and illustrate the developmental work being taking forward with schools across NI.



The Storyboard for School Improvement and TPL Service

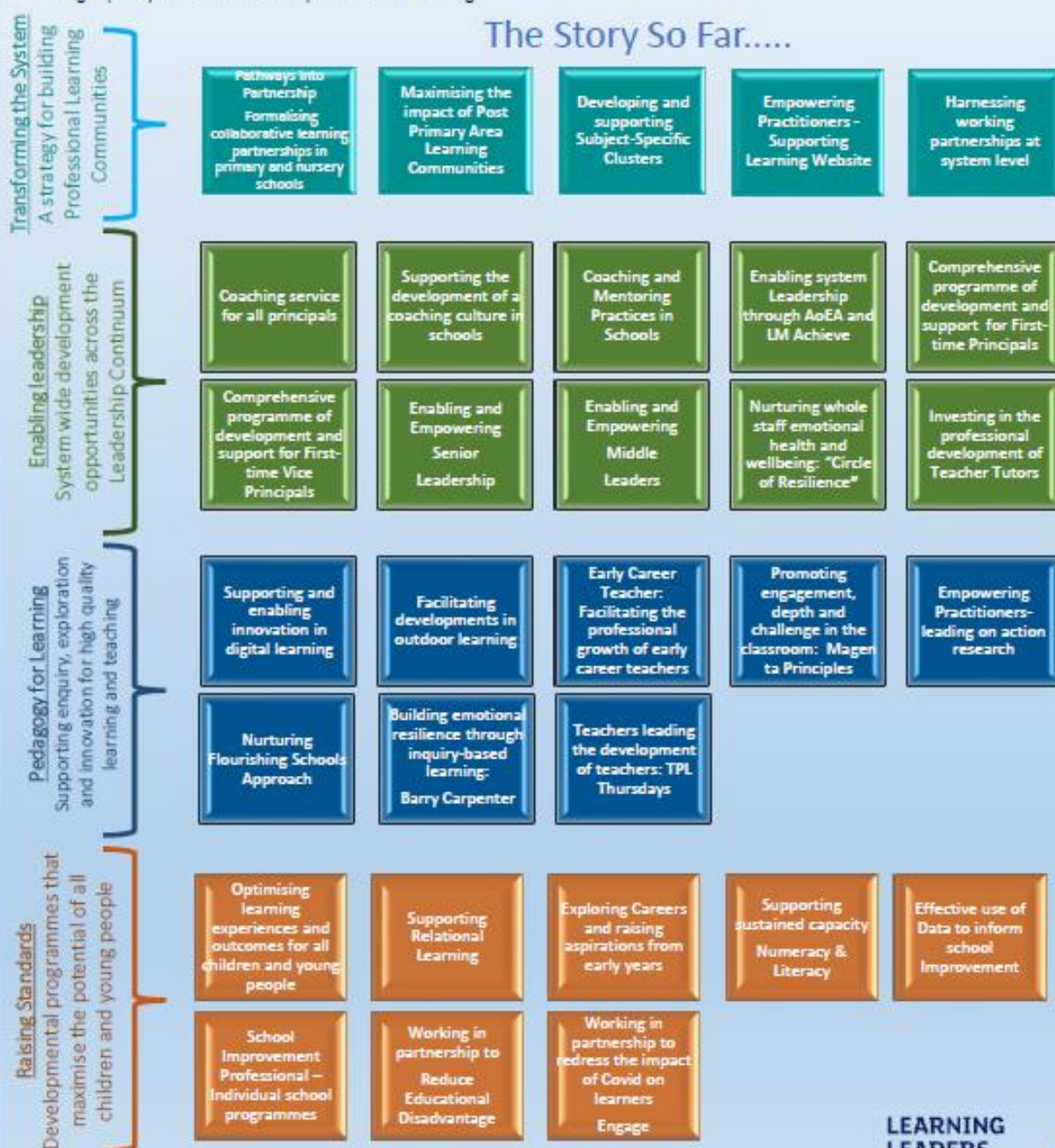
ENABLING SCHOOLS TO MAKE A DIFFERENCE TO EVERY PUPIL

The School Improvement developmental work outlined below supports the implementation of Departmental Policy, particularly the Learning Leaders Teacher Professional Learning Strategy and the "A Fair Start" report.

In 2021-22 each school was assigned a dedicated School Improvement Professional partner to support them to advance their individual school improvement agenda and contribute to the development of a facilitated peer-improving system. 1,120 schools benefited from individually tailored support and challenge through the establishment of the school improvement professional partnership network.

The Teacher Professional Learning and Leadership Team designed, developed, and provided access to programmes that were contextualized to meet the professional learning needs of practitioners. Over 1000 schools participated in this service; 98% noted the high quality and value to their professional learning.

The Story So Far....



LEARNING LEADERS
A Strategy for Teacher Professional Learning



PERFORMANCE REPORT - ANALYSIS

Service Activity

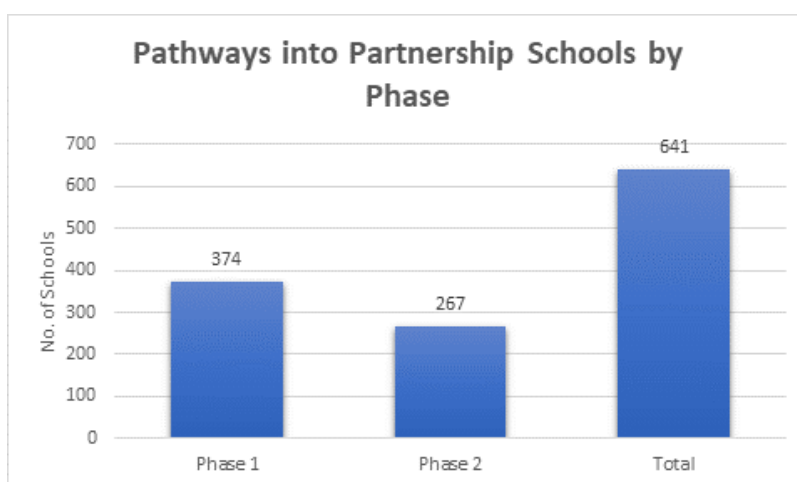
Key developmental programmes include:

1) Pathways into Partnership

A system-wide programme for formalised, collaborative learning partnerships across primary and nursery schools has been designed and launched. The programme capitalises on existing relationships and provides opportunity for the establishment of new partnerships. 641 schools (75%) of primary and nursery schools are engaged, with a waiting list of 32 schools in place.

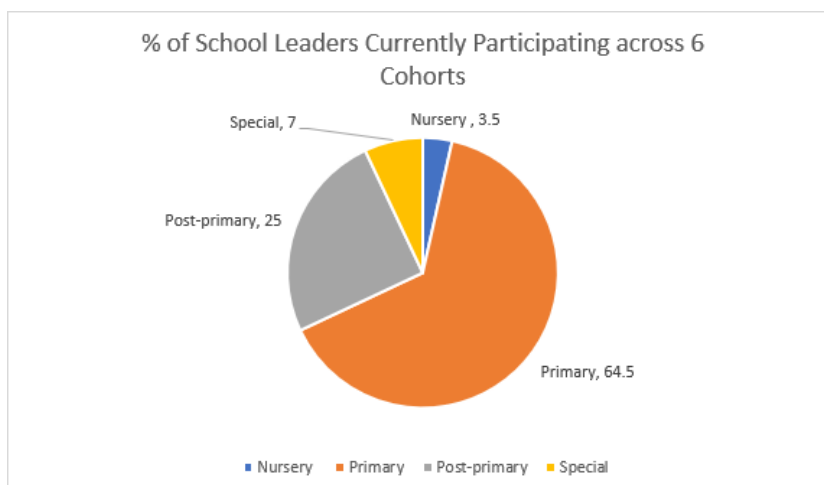
- (i) Phase 1 partnerships, established in 2021/22, are at various stages of maturity.
- (ii) Phase 2 schools, registered in 2022/23, are establishing and developing partnerships.

All partnerships have an EA School Development Service (SDS) Officer assigned to facilitate collaborative school improvement. A Cross-Locality Steering Group is in place to provide oversight and consistency of approach. 75% of all nursery and primary schools are currently engaged in Pathways.



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

This high-quality learning and development programme for school leaders, initiated in 2021/22, continues. It involves Accreditation as an Associate; a development programme of ten Master Classes and fortnightly online EduKITs, relating to educational developments and publications. The school leaders become part of a network and knowledge exchange at UK and global level. In 2022/23 there were 142 principals participating across 6 cohorts, two new cohorts having been initiated in 2022/23.



PERFORMANCE REPORT - ANALYSIS

Service Activity

3) Coaching and Resilience Programme

Coaching Service for Principals

During the 2022/23 academic year 191 principals availed of up to seven hours of one-to-one coaching. Since the launch of the initiative, 582 school leaders have benefited from the coaching service.

Resilience Building Support for School Staff

The Education Directorate worked with colleagues in Children and Young People's Services (CYPS) to further support pastoral leaders who participated in the Education Psychology Service (EPS) Staff Wellbeing Project. As a result, a further 26 schools and 637 school staff participated in The Circle of Resilience Workshop in 2022/23.

School Leader as Coach

This 4-day programme is recognised by the Association for Coaching which opens a pathway for participants to become accredited Coaches. Sixteen school leaders are currently participating in the School Leader as Coach professional learning programme designed to support schools in developing a coaching culture in their setting. Interest in this particular field is high with a number of Area Learning Communities (ALCs) and primary and nursery professional learning communities requesting support in this area next year.

CaMPiS

The Coaching and Mentoring Practices in Schools programme was designed by the EA Leadership Management and Governance team to develop the competence and confidence of teacher tutors to use coaching and mentoring approaches to support Early Career Teachers (ECTs). The programme has been welcomed by teacher tutors. Sixty teacher tutors have now taken part in the programme enabling them to consider their role in building capacity with the ECTs they mentor.

Teacher Tutor Support Panel

A panel of teacher tutors with representatives from all phase has been established to support and advise on professional learning for ECTs. Teacher Tutors in this panel have worked collaboratively to create Teacher Professional Learning (TPL) opportunities for Early Career teachers. They have also supported the reviewing of the Teacher Education Handbook and other supporting materials for ECTs.

Induction and EPD Support

Online and in person TPL has supported ECTs and Teacher tutors. Over 1,100 attended support sessions throughout the year.

AED/CPR Awareness Training

In March 2022, legislation came into effect stating that cardiopulmonary resuscitation (CPR) and the Automated External Defibrillator (AED) must be included in the minimum statutory content in Learning for Life and Work at Key Stage 3. Council for Curriculum, Examinations & Assessment (CCEA) has partnered with the Northern Ireland Ambulance Service (NIAS), DE and EA to create the Community of Lifesavers Education Programme to support schools in meeting this requirement. PTL began in January 2023 and over 200 Post Primary, Special and EOTAS teachers have already been trained.

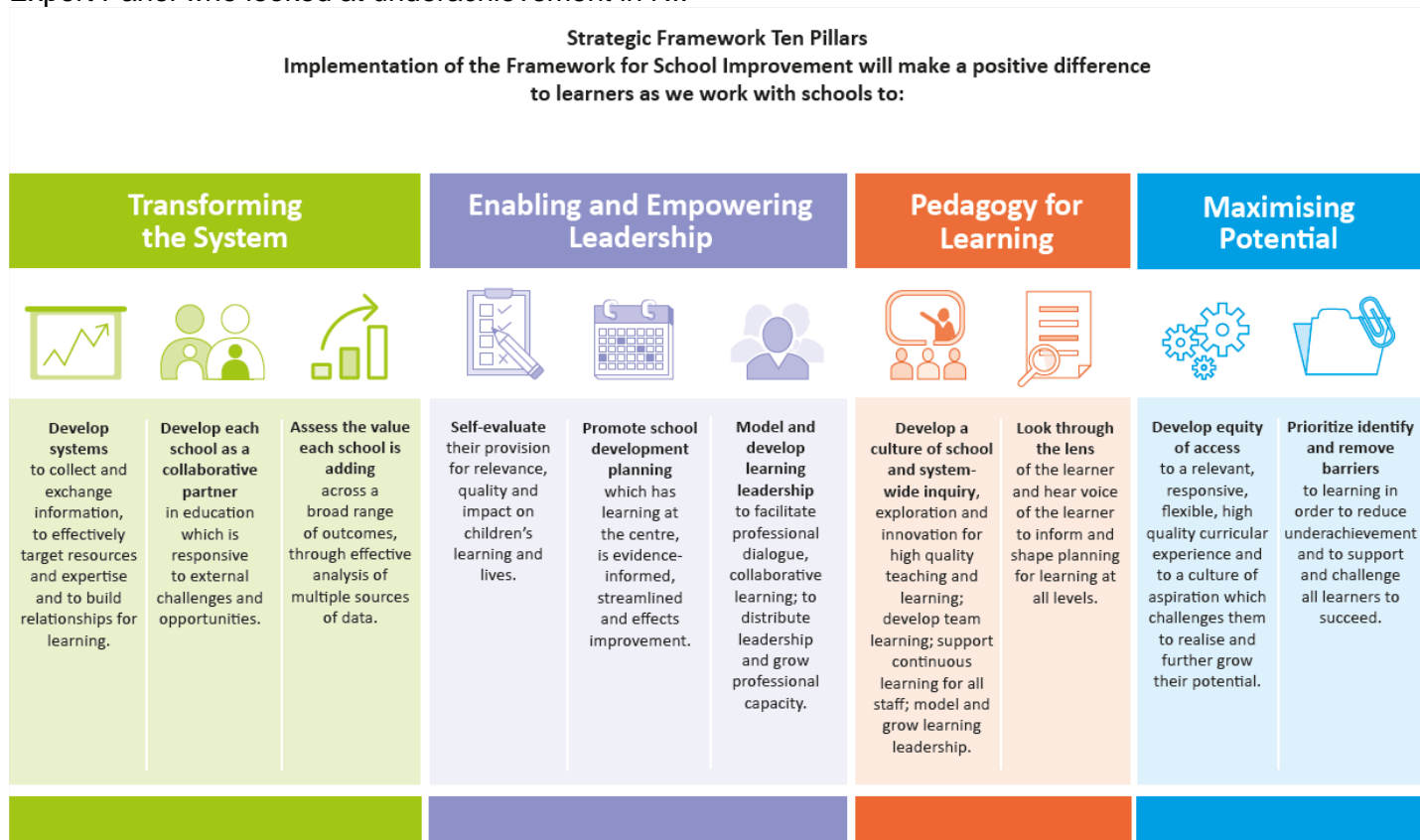
EA Framework for School Improvement

The EA Framework for School Improvement, formerly the School Improvement Strategy, has been progressed through a principal sub-group of the EA NI School Leadership Forum, established to support its communication and implementation. The Framework provides an anchor for, and supports the cohesive direction of, all developmental work in relation to school improvement and professional

PERFORMANCE REPORT - ANALYSIS

Service Activity

learning. It further facilitates the implementation of DE Learning Leaders Strategy for TPL and the realisation of the recommendations and actions identified in 'A Fair Start', the report developed by the Expert Panel who looked at underachievement in NI.



Further Education-led Projects from the 'A Fair Start' Report

Additional developmental programmes at system and pathfinder level were facilitated by the Education Directorate under the Key Areas outlined in the 'A Fair Start' Report. These included: capacity-building programmes for Early Career Teachers and Teacher Tutors; accredited professional learning in evidence-informed practice; and professional development in coaching and mentoring for school leaders. Research and development work into a professional qualification for school principals and into a framework for career-long TPL is ongoing. SDS worked in partnership with CYPS to progress a Restorative Practice programme for a focussed number of schools.

EA NI School Leadership Forum

The design and developmental stages of the EA NI School Leadership Forum were completed and following significant interest from principals, the Forum has successfully been established.

The School Leadership Forum has broad representation from across NI, drawn from every phase, sector and region and aims to ensure that all school leaders have a voice at the table. All members of the Forum represent active school leadership clusters and networks. Through these leadership networks all our school leaders can actively influence the work of this wider forum by sharing their ideas for improvement with their EA School Leadership forum representative.

The Forum is working to strengthen relationships and communication and provides formal opportunities for school leaders to have sight of, and input into developmental work across EA at a very early stage.

Collective immediate priorities are being progressed in two phases. Subgroup Phase 1 foci are:

- Locality Leadership Networks;
- the School Improvement Strategy;

PERFORMANCE REPORT - ANALYSIS

Service Activity

- the SEND Transformation Project;
- the EA Customer Contact Model and Communication; and
- the Centre for School Improvement and Leadership.

Phase 2 addresses:

- Behaviour, Restorative Practice and Attendance;
- Area Planning;
- Review of HR structures;
- Educating and Engaging Boys' Toolkit; and
- EdIS.

Members will be part of, and contribute to, building a stronger more cohesive and transparent Education Service.

Preventing Violence at Work

In response to the growing concerns from School Principals regarding the escalation of aggressive and abusive behaviours from parents within schools and across the various social media platforms a joint steering group, comprising of representatives from Management Side and Teacher Unions has been established to bring forward a collective solution-focused approach to this growing challenge. They are joined by members of the EA NI School Leadership Forum and the proposals developed will be considered and collectively agreed by the Teachers' Negotiating Committee (TNC).

The priority for this group is to develop and share pro-active measures and supports which can be implemented and accessed with confidence and consistency across all settings.

To date, the group has drawn up a draft policy, with associated guidance for Governors, school leaders and staff outlining clearly how to prevent and respond to abusive or aggressive behaviours within school settings and associated social media platforms.

High quality TikTok guidance, part of a wider suite of policy and guidance documents being developed, was launched on 7 February 2023 as part of Safer Internet Day (<https://www.eani.org.uk/news/tiktok-safety-guide-launched-to-support-schools-parents-and-carers>). The guides, one for schools and a separate guide for parents, were created as part of our commitment to keeping children and young people safe whilst online; helping to tackle online abuse of staff and pupils; and enhancing the support and guidance offered to schools and parents in relation to social media.

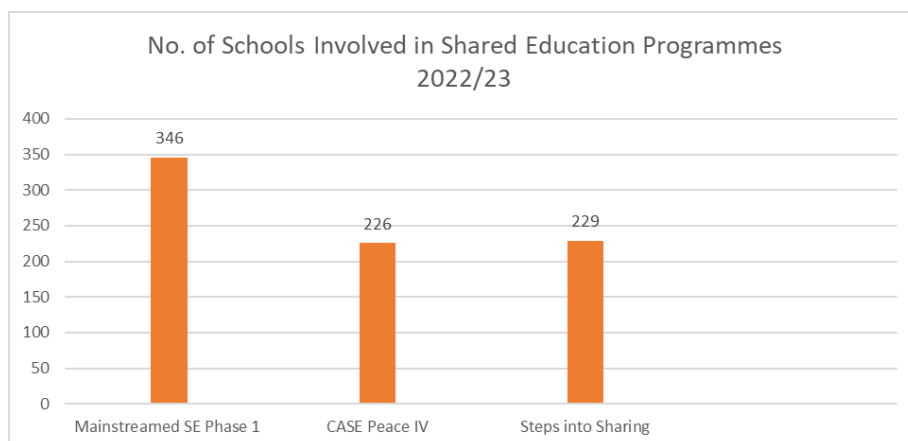
Furthermore, a Social Media Policy for EA Staff and a Social Media Policy for School Staff are also in development with a view to being implemented in 2023/24. These policies outline social media risks and best practise approaches as well as guidance on how to manage and monitor online abuse and other forms of inappropriate behaviour.

Shared Education

In 2022/23, 801 schools across NI were involved in the three EA led Shared Education Programmes. The Mainstreaming of Shared Education Phase 1 commenced in the 2022/23 academic year. This consisted of partnerships involved in the former Shared Education Signature Project (SESP). The Collaboration through Sharing in Education (CASE) Peace IV Project is in the final year of activity and Partnerships will then move into the Peace Plus Programme subject to EA's success in it's application to deliver the programme. 229 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. There have been 34 new partnerships established in 2022/23 and a reconfiguration of existing partnerships will take place in 2023/24.

PERFORMANCE REPORT - ANALYSIS

Service Activity



EA has undertaken significant work in 2022/23 to support the expansion and embedding of Shared Education. In collaboration with DE the new Mainstreaming Shared Education Strategy and Executive Summary was launched in September 2022. The ten-year strategy outlines the impact of Shared Education to date, the lessons learned across each of the funded projects and the work that still needs to be undertaken going forward.

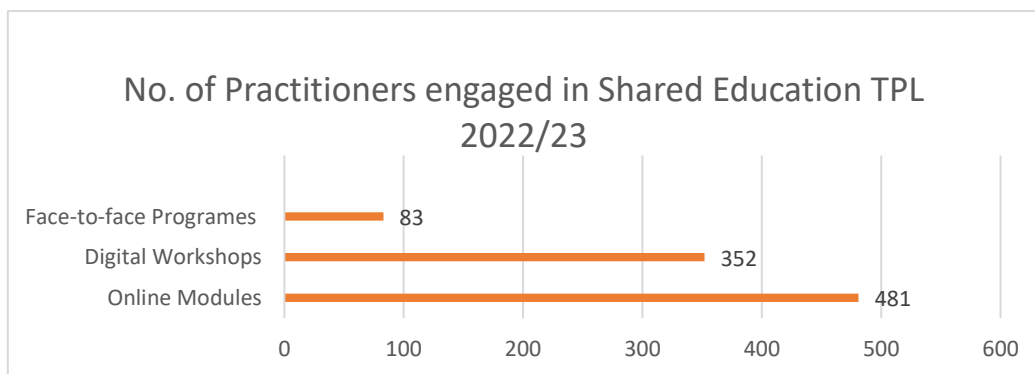
The £25m SESP now concluded in 2022/23. The project helped to engage 360+ schools (159 Partnerships) in Shared Education Partnership working from 2014/15 to 2021/22. Significant funding was dedicated to TPL with thousands of teachers accessing a range of resources/materials to support the delivery of high-quality Shared Education. The SESP provided opportunities for children and young people to engage in meaningful and sustained Shared Education programmes until 2018/19. The learning was used to inform the development of the Mainstreaming Shared Education Strategy. A further investment in a Transition Phase was made, by DE, from Sept 2020 to June 2022. This helped maintain partnership connections, at a leadership and teacher level, throughout the COVID pandemic; many partnerships also maintained pupil engagement through online approaches.

To support the first phase of Mainstreamed Shared Education, EA have co-designed a Funding Model, Essential Criteria and Application Process with DE. This was shared with each of the former SESP partnerships in May 2022 and applications have been assessed. 143 partnerships have been engaging in Phase 1 of Mainstreamed Shared Education for the 2022/23 academic year.

The Collaboration & Sharing in Education (CASE) CASE Peace IV project has entered its sixth and final year. An extension to the project was granted by Special EU Programmes Body (SEUPB) following the loss of activity due to COVID delays. Partnerships are currently engaging in pupil-to-pupil activity until end of March 2023. EA is currently working in collaboration, with Leargas, to develop a programme bid which will help embed the new Shared Education Strategy.

Shared Education TPL 2022/23

In 2022/23, 916 practitioners had the opportunity to access Shared Education TPL facilitated by EA. There were 7 online TPL Modules that were accessible through the Shared Education Hub, 8 digital workshops that were hosted by EA and a further 3 face-to-face programmes facilitated by Ulster University, Amma and the Outdoor Learning Team in Magilligan.



PERFORMANCE REPORT - ANALYSIS

Service Activity

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

- 93% Strongly Agreed or Agreed they now had greater confidence in the design and delivery of Shared Education Partnership programmes;
- 95% Strongly Agreed or Agreed the resources and materials from the programmes supported shared learning; and
- 89% Strongly Agreed or Agreed EA facilitation and external voices enhanced their learning when participating in the programmes.

Integrated Education - Transformation

As of March 2023, a total of 12 schools had formally engaged in the process of Transformation.

Stage of Transformation	Number of schools
Post Transformed and newly approved schools	4
Schools progressing Development Proposal for Integrated status	5
Schools progressing parent ballots	3

The EA continues to work in collaboration, with NI Council for Integrated Education (NICIE), to support those schools pre and post Transformation. This collaborative approach ensures that all communications are uniform and that expertise across the organisations is maximised. A limited resource of £20k is provided to support this process and it is anticipated that numbers of schools seeking to transform will increase in 2023/24.

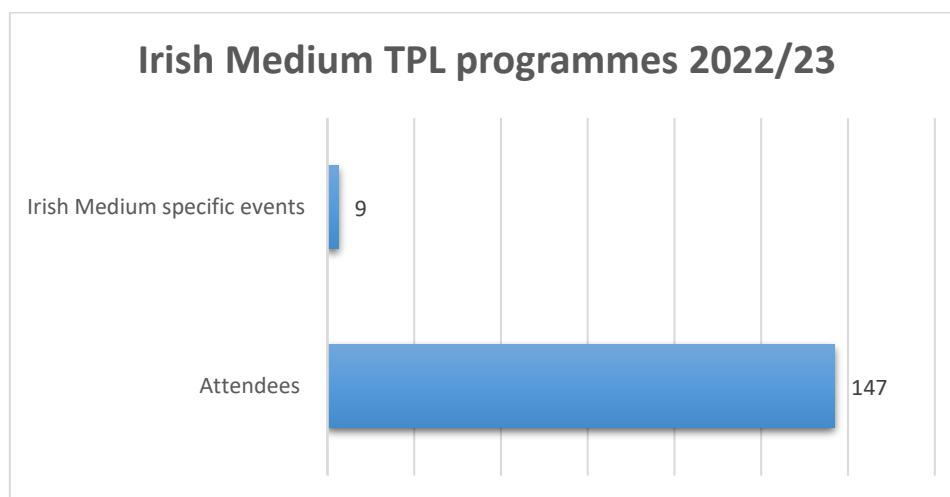
Integrated Identity and Religious Balance

In 2019, EA Sectoral Support was asked to support several 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%. This work was paused in 2022/23 as there was no dedicated budget provided by DE.

Support for Irish Medium Education (IME)

87.5% of IME Schools participated in IME Specific TPL programmes in 2022/23.

During 2022/23 9 IME specific events took place with 147 attendees (including 15 governors).



PERFORMANCE REPORT - ANALYSIS

Service Activity

Special Schools and Specialist Provisions in Mainstream Schools

See Governance Statement on page 79.

Strategic Area Plan 2022-27: Planning for Sustainable Provision

EA published NI's 'Strategic Area Plan 2022-27: Planning for Sustainable Provision' and its first 'Special Education Strategic Plan 2022-27: Planning for Special Education Provision' in June 2022; setting the strategic direction of Area Planning for the next five years.

The plans were developed in partnership with the Council for Catholic Maintained Schools, the Catholic Schools' Trustee Service, Comhairle na Gaelscolaíochta, Controlled Schools' Support Council, Governing Bodies Association, NICIE and Transferor Representatives' Council, and in accordance with DE 'Schools for the Future: A Policy for Sustainable Schools'. They have been informed by Ministerial Priorities and consultations with key stakeholders.

The needs of children and young people is the driver for Area Planning and the focus of all partners in Area Planning, DE, managing authorities, sectoral support bodies, schools and their communities and other stakeholders.

The Strategic Area Plan 2022/27 will build upon the valuable work undertaken in the first strategic plan (2017–2020 extended to 2022) to develop a network of sustainable schools.

EA will work with all educational partners and stakeholders to ensure 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.

Special Education

The Special Education Strategic Area Plan is particularly important given the significant growth in the number of children with SEN in NI. It is focused on creating sustainable special education provision that ensures all pupils in special schools and specialist provision in mainstream schools have the opportunity to achieve their full potential. The plan should enable EA to create school places so that pupils with SEN can attend their nearest suitable school, which can adapt to their changing educational, physical and medical needs. This is an ambitious plan, but we welcome the challenge.

To deliver the strategic area plans, an Operational Plan was published in September 2022. This plan will translate the vision of the strategies into practical area planning actions through short- and medium-term work streams. The publication of the Operational Plan provides the opportunity to engage in discussions with schools to explore and discuss area planning options and solutions for local areas and individual schools. The Plan is predicated on four Key Themes with associated actions.

Key Themes

1. Increase parity of access for all to appropriate pathways
2. Promote cooperation, collaboration and sharing across all sectors
3. Maximise resources and sustainability
4. Inform strategic infrastructure planning and investment

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 COVID pandemic for all teachers in NI. Taking account of feedback from schools and teachers the website has expanded considerably in

PERFORMANCE REPORT - ANALYSIS

Service Activity

2022/23 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.

The supporting learning website continues to be developed to support TPL. As well as hosting details of TPL opportunities a series of Online 'Featured Modules' continue to be added to the site. The most recent modules include:

- Building Capacity and Supporting Early Career Teachers;
- Exploring the Pupil Experience;
- Supporting Early Career Teachers through Induction; and
- Pathways into Partnerships.



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.

Further information about these modules can be found at <https://www.supporting-learning.com>.

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 TPL 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>.

DE also noted the growth in the use of the outdoors and provided a small funding pot to every nursery and primary 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.

Work continued this year to develop learning and teaching using the Outdoors. EA Magilligan Field Centre continues to support pupils through on-site visits and teachers through targeted TPL and support for shared education partnerships. Based on the success of the online module and webinar the TPL Service and the Primary School Improvement Service (Southwest) worked in collaboration to create a collaborative TPL model to support schools. This pathfinder project aimed to share effective practice and build capacity for foundation stage teachers in the southwest on how to develop the outdoors for learning as well as how to facilitate high quality learning, and experiences for children was titled Play, Learn, Share. 113 primary schools completed an expression of interest form, resulting in the need to adjust the project design to meet the high level of demand across the locality. To meet the need 2 streams were created:

PERFORMANCE REPORT - ANALYSIS

Service Activity



Stream 1: Consisted of 12 foundation stage teachers. These teachers worked closely with the principal of Killylea Primary School, Pam Lowry, who showcased her exemplary practice through visits to each school, supporting and advising to move practice further. Locality SIPs also worked alongside the 12 schools as they developed their outdoor learning practice.

Stream 2: Consisted of the remaining 103 teachers. These teachers were offered a range of TPL opportunities facilitated by partners across and beyond the organisation; practising principals, Magilligan Field Centre and colleagues from The AMMA Centre in Armagh.

All schools were then invited to a 'Sharing the Learning' event to share practice.

Creative Schools Programme

The Creative Schools Partnership Programme has been running since 2018 and is supported by the Arts Council, EA and the Urban Villages Initiative (UV). This tripartite relationship combines sector expertise and relationships with an area-based approach. The pioneering cross-government programme targets schools located within Urban Village areas and encourages them to think outside of traditional learning approaches, by bringing professional artists into classrooms to build student confidence, make community connections and teach new skills.

Eleven schools shaped their own projects and have worked alongside artists using a range of creative skills including music production, journalism, photography, dance, filmmaking, podcasting, animation and scriptwriting. Initially launched as a pilot scheme by the three partners in 2018, so far 1,000 pupils have benefitted from the programme, which places a focus on improving educational outcomes for children across all subjects, opening up new learning experiences and allowing students' individual talents to shine. They also create connections for the young people to the creative industries within NI.

The Creative Arts play a pivotal role within education, enabling the young person to experience a sense of freedom, self-expression and enjoyment, all of which help to contribute to good mental health. The Creative Schools programme continues to be independently evaluated and has been recognised as a highly effective collaborative approach which harnesses the power of creativity to support learning and well-being. The benefits for EA as noted in the latest evaluation November 2022 are:

- Engagement of underperforming students;
- Continuing professional development for teachers;
- Improved morale of teachers;
- Increased uptake of creative subjects at KS4 by pupils in some of the schools;
- Visible and vivid case studies that raise expectations teaching can engage every child;
- Successful model of how to use the flexibility of the KS3 curriculum, including adopting a cross curricular approach that connects learning; and

PERFORMANCE REPORT - ANALYSIS

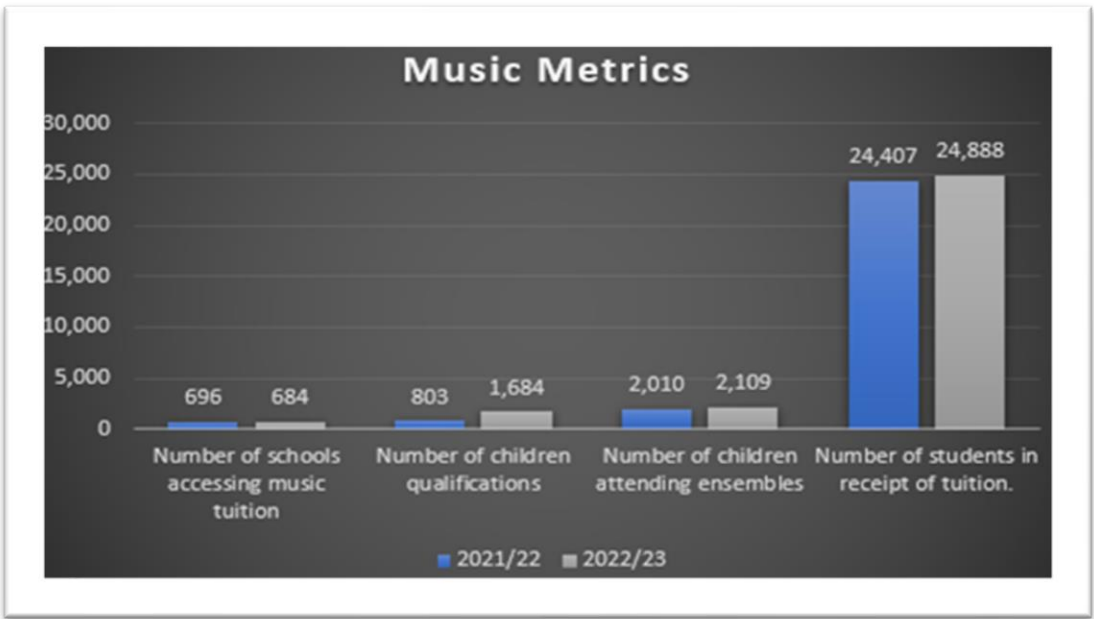
Service Activity

- Demonstration of the relevance of the school to the local community, which leads to a greater connection with, and pride in, the school.



Music Service

Throughout 2022/23, 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 outcomes for pupils' emotional health and wellbeing, in addition to their musical development.



PERFORMANCE REPORT - ANALYSIS

Service Activity

School Governance



The Board of Governor Training Programme for Term 3 is now available.

Log into the training portal or see the programme here:
<http://ow.ly/CtZp50NRuOE>

#TrainingProgramme | #EducationNI



BOARD OF GOVERNOR TRAINING PROGRAMME 2022/2023

TERM 3



EA provides a wide-ranging programme of training and guidance for all school governors, across all categories and sectors of schools. In 2022/23, this programme was provided largely on-line, with increasing use of webinar style events to provide opportunity for greater interaction, questioning, and live engagements. Over twenty courses were provided to school governors, addressing a wide range of areas of responsibility. Attendance at governor training exceeded 3,500 participants across all programmes, and evaluations indicated a high level of satisfaction with the programme provided. Governors welcomed the flexible approach to providing governor training through a range of media.

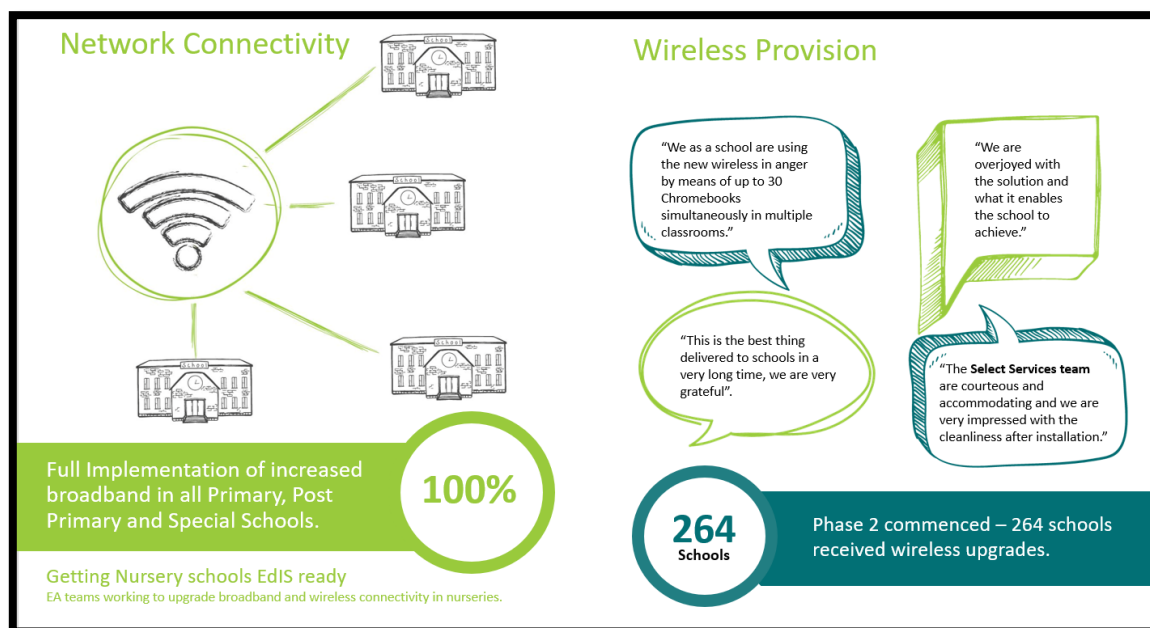
In addition, the EA School Governance Team provides bespoke support to individual Boards of Governors, within the Controlled sector. The level and duration of such support varies, depending on individual school situations. In the most complex cases, a multi-disciplinary approach was put in place, involving 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

We made significant strides in 2022/23, delivering on several key projects as we continue to develop a dynamic educational environment through the design of digital services. This work will ultimately improve learning experiences and outcomes as well as reducing educational inequality for children and young people. EdIS is also working to provide new and emerging technologies to support schools' business critical services. It will facilitate integration and interoperability across systems and services to deliver enhanced user experiences, accurate management information and reporting for use across the wider educational community. Key milestones included:

- Full Implementation of increased broadband in all primary and post primary schools



- Pre-School and Primary Admissions moved to EA Connect Portal - EA Connect is the new unified customer portal from EdIS, which is the home to several key services delivered by EA to

PERFORMANCE REPORT - ANALYSIS

Service Activity

support schools and families. SEN Annual Reviews, pre-school, primary school and 14+ admissions were all successfully delivered on through the portal this year.



- Deployment of 20k+ Teacher Devices with codesigned TPL - Teacher Devices - Over 21,000 Microsoft Surface Pro 7 Plus devices have now been distributed to schools in all sectors, supporting the learning experience for children and young people.



- TPL - To maximise the potential of the teacher devices and to ensure best practice for teaching and learning, EdIS in partnership with teachers developed the TPL programme.

PERFORMANCE REPORT - ANALYSIS

Service Activity

- The ICT Excellence Awards recognise the effective and innovative ways our schools are maximising the opportunities for their pupils through technology.



- Surface Pro TPL Conference – The TPL group launched the ‘School Principals Conference’ in December 2022 to share best practice using education and technology systems.



CHILDREN & YOUNG PEOPLE’S SERVICES

SEN

Operation Encompass



The EA’s Child Protection Support Service (CPSS) has continued to lead in the regional implementation of Operation Encompass, building on the success of a pilot project in previous years. Operation Encompass is an early intervention partnership between the Police Service of NI (PSNI) and schools, aimed at supporting children who witness and experience domestic violence at the home. If the PSNI attend a domestic abuse call where children are present, they will contact the child’s school

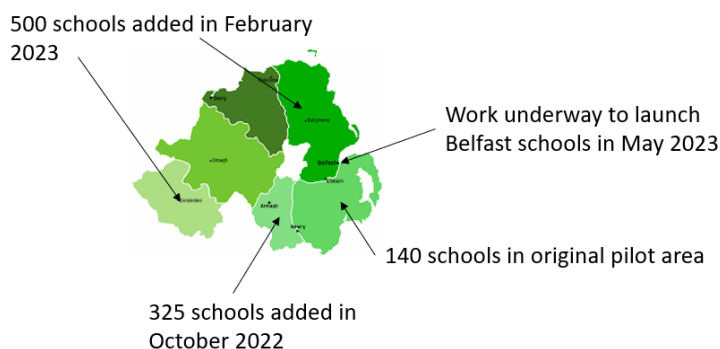
PERFORMANCE REPORT - ANALYSIS

Service Activity

the following morning to share this information with the school safeguarding team. The school safeguarding team are then able to offer emotional and pastoral support to the child.

As well as liaising with multi-disciplinary stake holders, CPSS have been involved in recruiting and training teachers across NI to support the regional rollout. It is estimated that over 3,000 individual staff have completed the Operation Encompass training in the past year. Following a successful pilot involving 140 schools in the Newry, Mourne and Down area, Operation Encompass extended to a further 325 schools in October 2022 and a further 500 schools in February 2023. Work completed with the regional rollout with the final cohort of around 200 schools in May 2023. Operation Encompass includes schools of all management types.

Feedback from the Designated Teachers for child protection involved has been very positive. Between the start of the original pilot until the end of February 2023, the PSNI have made 3,480 separate Operation Encompass notifications about children in schools in NI. All these children will have been able to benefit from timely and trauma-informed support from a trusted member of the school staff. Going forward, CPSS will continue to support school-based staff to help safeguard children who have been the victims of domestic abuse.



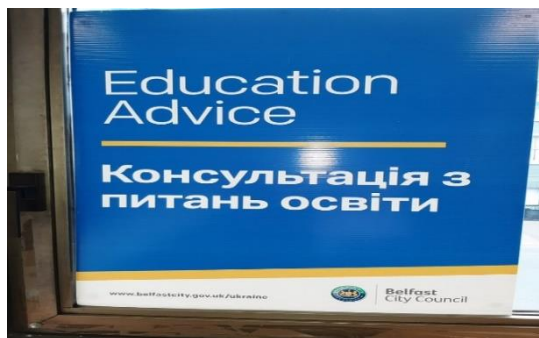
3480 child victims of domestic abuse have been subject to an Operation Encompass notification.



Supporting Asylum Seekers and Refugees (ASRs)

The Intercultural Education Service (IES) involves a small team, borrowing Education Welfare Service (EWS) staff, to manage the recently increased ASR pressures. 180 new school aged children without school places were directly supported inside 12 hotels in Belfast and 3 new settings in Derry/L'Derry, Holywood and Newcastle. Weekly family help clinics have been established along with the weekly assistance centres for Afghan and Ukrainian Refugees.

IES teachers, social workers and EWS find school places and help families with uniforms, free school meals and transport applications.



Staff help schools and families with language barriers and trauma related settling in problems.

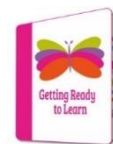
The service continued to represent the education sector at the 5 Ukrainian Advice Centres operating in NI, supporting families to access education.

IES has led the development of an ASR network with front-line schools and principals to maximise learning and co-ordination.

PERFORMANCE REPORT - ANALYSIS

Service Activity

Getting Ready to Learn



The Getting Ready to Learn programme (GRtL) aims to support staff within pre-school education settings to engage more effectively with parents, and empower parents to help them create and sustain positive home learning environments. It is an application-based process. The programme is universal, it is offered to all DE-funded pre-school education settings including nursery schools, units, specialist nursery classes and funded pre-schools. Settings can apply for funding to deliver between one or more of four themes: Big Bedtime Read, Happy Healthy Kids, Education Works in Pre-School and Ages & Stages.

Since it began in 2016, the programme is transforming how pre-school education practitioners, teachers and assistants support parents to develop the confidence and skills they need to ensure that their children grow up happy, healthy and achieve their full potential.



Big Bedtime Read focuses on the importance of reading to children and encourages parents to read regularly to their child each night. Settings model storytelling to parents, provide information on establishing good bedtime routines and ensure all families have access to books through lending up to 7 books each week to support reading at home.



Education Works in Pre-school aims to raise parents' understanding of the preschool curriculum and develop their role in supporting their child's learning. Settings hold information sessions and workshops to demonstrate learning experiences and strategies used to develop specific skills in the preschool child. Families are also provided with lending resource packs to help parents extend their child's learning and develop these skills at home through play.



Happy Healthy Kids aims to raise parents' awareness of the importance of physical exercise and healthy lifestyles. Settings hold information sessions and workshops on gross motor skills and the impact on health, well-being and learning and demonstrate activities that parents could use with their children at home. Parents also receive home lending packs to support physical exercise and the development of gross and fine motor skills.



Ages and Stages aims to enable settings to raise parents' awareness of important milestones in child development and support them in recognising their children's achievements and specific needs. Settings may share information with parents around stages of development and demonstrate learning experiences and strategies used to develop these skills and provide parents with information to help extend their child's learning and develop specific skills at home.

Programme Delivery

In 2022/23, 573 or 75% of all nursery and pre-school education settings participated in the programme, including 30 new settings. The programme reached over 18,000 families who were invited to attend workshops, information sessions, stay and plays, provided with weekly home lending of books and play resources. Parents will also have received GRtL flyers and leaflets to support early years development within the home.

Each year settings use their funding to replenish their home lending resources, ensuring that families continue to benefit from high quality home lending resources, including books and play equipment. Funding is also used to support additional costs incurred when delivering information sessions and workshops.

GRtL Themes

Settings are encouraged to expand their GRtL programme by increasing the number of themes and therefore providing parents with more key messages around child development and learning. Commitment to the programme continues to rise with 83% of settings delivering more than two themes and over a third of settings, 34%, delivering all four themes. Big Bedtime Read continues to be the most popular theme.

PERFORMANCE REPORT - ANALYSIS

Service Activity

GRtL Outcomes

Parents Reported – The information sessions and resources provided through the programme emphasised the importance of reading regularly to their pre-school child. Parents are now reading more often to their children at night and during the day. There has also been a reduction in screen-time within the home. Parents also reported that because of the programme they were putting aside time every day to sit down, talk to their child and explore learning through play. Parents also reported that they had learnt to incorporate “learning” into everyday activities, with one writing that “you can create a fun activity out of everything.”

X loves his bedtime story now and we have a good bedtime routine now. We never had a good routine. Did not think it was important, but I see the difference it makes now.

Pre-school settings reported that the programme has provided opportunities to connect with parents, build relationships and be open and approachable when parents have had concerns. A significant number of early year’s practitioners reported that parents were spending more time with their children. Others reported receiving feedback from parents indicating that reading before bedtime calms their children, they sleep more soundly and seem happier and more settled.

*My child loves the books and it has made bedtime easier. I did not like reading at school and I’m not that confident. I am getting better at reading to all my kids. Parent
Nursery School*

Thanks to the hardworking staff within our nursery and pre-school settings, GRtL continues to deliver very positive outcomes for pre-school children and their families. Evaluations for 2022/23 indicate improvements in parents’ understanding of their role in their child’s pre-school education, knowledge and understanding of the pre-school curriculum, child developmental milestones and the importance of physical activity. The programme has also led to changes within the home with parents spending more time playing, talking and reading with their children. Children are participating in more physical activity each week and more children are being read to at bedtime.

Parents have indicated verbally and via email that they found the programme such an amazing part of their child’s pre-school experience. It has helped those who wanted to engage with their child’s learning but didn’t know how and the lending resources supported them to play with their child.

Pre-school Playgroup Leader

Youth Service

Safety and Stability Projects

The Fresh Start Agreement (November 2015) resulted in the Executive Action Plan in 2016, the aim of which is to tackle paramilitary activity, criminality, and organised crime. The Executive Action Plan is a

PERFORMANCE REPORT - ANALYSIS

Service Activity

cross-departmental project, and the Tackling Paramilitarism Programme (TPP) has tasked DE to take forward Action A4, which states that:

“The Executive should commission appropriate initiatives aimed at promoting lawfulness in schools and through youth work in communities.”



The strength-based approach of youth services places youth workers within a key strategic space to meet the challenges which emanate from the difficult and complex work associated with tackling paramilitarism and its effects. Youth workers have a high level of interpersonal skills that adds an extra dimension to the quality of their interventions.

Based on the Regional Assessment of Need, stakeholder engagement and the proposed outcomes of TPP, EA proposed 7 projects for 2022/23 that were successfully funded. In total 3,522 young people were in contact with the 7 projects ranging from engagements through street-based youth work, bonfire engagement, diversionary activities, group work, social action and accredited programmes.

Project	Group	Number of Young People
ENGAGE	Core Young People	290
ENGAGE	Number of Peer young people	113
ENGAGE	Number of Siblings	20
ENGAGE	Outreach/Detached Engagement	2,569
SPARK	Core Young People	200
CONNECT	Core Young People	148
SYTES/YVA	Core and Peer Young People	182

Engage Programme

Youth Workers engage directly with young people within communities who have been harmed by paramilitary groups and/or those who are most at risk of becoming involved in paramilitary activity. Individual assessment of need identifies skills-based interventions delivered using trauma-informed

PERFORMANCE REPORT - ANALYSIS

Service Activity

practices. The worker develops relationships with young people in the 'higher risk' of paramilitary activity known as the 'core group' to deliver programmes that develop the young people's resilience and awareness of risk factors. Resilience is increased by developing new skills, building knowledge, and examining the attitudes of young people to law and order.

Capacity Building Programme

The capacity-building element of the project aims to equip youth workers and teachers with new skills and perspectives, building their knowledge and challenging their thinking towards helping the children and young people they work with deal with the effects of paramilitary activity on themselves or on a sibling, friend, or fellow pupil.

SYTES/YVA (Supporting Youth Through School Engagement and Youth Volunteer Academy)

A co-facilitation model between EA and PSNI worked collaboratively to promote lawfulness and prevent radicalisation of young people in our local communities by working with young people becoming at risk of exclusion from schools and within communities.

CONNECT

Youth Workers work in partnership with hospital emergency departments across NI, whilst working with the PSNI and other key stakeholders to engage with young victims of violence, and perpetrators of violence and, as part of follow-up support to also engage with the wider family unit. Their core role was supporting young people who present at emergency departments because of violence, drug and alcohol abuse.

Rapid Response

RAPID provides diversionary activities and support to the most vulnerable young people aged 14-25 engaged in or on the fringe of anti-community and anti-social behaviour in identified flashpoint areas across NI. RAPID is an agile response implemented when unforeseen tensions and violence arise including illegal bonfire building, behaviour leading to civil disobedience, disorder, rioting etc.

Child Criminal Exploitation

In March 2022 a formative research process was undertaken to capture the views and experiences of young people in relation to criminal exploitation. Youth Workers identified groups of young people to participate in the research facilitated by Dr Colm Walsh, Queens University Belfast.

Seven focus groups were facilitated and a total of 44 young people (28 male and 16 female) were engaged in the project. Ages ranged between 16 and 18. The focus groups were facilitated in Derry City, Carrickfergus, Craigavon, East Belfast, North Belfast, South Belfast and Woodvale.

The future directions section of the report makes several important recommendations for addressing child criminal exploitation (CCE) in NI. These recommendations include:

- Conducting more research to better understand the prevalence and impact of CCE in NI;
- Developing a child-friendly definition of CCE;
- Creating safe spaces for young people to discuss CCE and other forms of violence;
- Employing a public health approach to CCE;
- Using INSPIRE strategies to prevent violence;
- Focusing on well-defined and measurable outcomes when developing responses to CCE;
- Leveraging existing strategic structures to support cross-sector working;
- Developing and testing responses that address the risk factors for CCE; and
- Recognizing that the ways in which children are exploited are differentiated by gender.

PERFORMANCE REPORT - ANALYSIS

Service Activity

Primary Children Looked After Advisory Service

The Primary Children Looked After Advisory Service was established in January 2023 and it is a regional early intervention, prevention and advocacy provision. As a Multi-disciplinary, Interagency service it supports children by working with their family and with professional networks using an evidence-based approach, including trauma and attachment informed and responsive practice.



The aim of the Service is to support children settle to learn in education and to improve emotional health and well-being, attainment, and achievement.

The Service works in partnership with a wide range of professional organisations, including, Health and Social Care Trusts (HSCT), Therapeutic Services for Looked After & Adopted Children, Voice of Young People in Care (VOYPIC), Fostering Attainment & Achievement, NI Framework for Integrated Therapeutic Care.

The service has been fully operational since January 2023 and has:

- Allocated 14 Assistant Advisory Officers across 478 primary settings with 1,397 Children Looked After enrolled.
- Developed collaborative relationships between professional partners, including the collaboration with 10 Trust Education Support Workers to enhance the Network around Children Looked through the engagement with the Personal Education Plans.
- Identified 5 Trust Named Contacts - Principal Practitioner, to strengthen collaborative working and promote improved educational outcomes for Children Looked After.
- In collaboration with DE developed and launched the Personal Education Plan Guidance for all schools.
- Allocated funding to 100% of primary settings across NI for a Trauma Informed Space.
- Audited **86%** of primary settings, with Children Looked After enrolled, as having a Trauma Informed Space successfully set-up and in use.
- Established a 'School Named Contact' for **30%** of all primary settings that have a Child(ren) Looked After (CLA) enrolled.

Our Approach

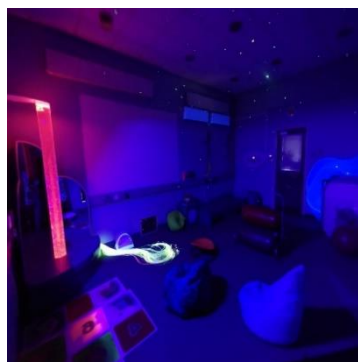
Our service delivery model holds the child at the centre. Using an evidence-based approach, including trauma and attachment informed responsive practice we support schools to support Children Looked After through various areas of work, including:

- | | | |
|---|---|---|
| • Relationship building | • Advocacy | • Baseline Assessments |
| • Helpline & Electronic Post Box | • Readiness Check-in | • CLA Personal Education Plans |
| • Trauma & Attachment Informed | • Transition Youth Work Programmes | • Training Programmes for Education and Social Care |
| • Responsive Practice in 10 Youth Centres and 478 Primary Schools | • Implementation Support using a Consultative Model of Practice | |

PERFORMANCE REPORT - ANALYSIS

Service Activity

Our Vision is to Embed the Primary Model across NI and expand the service into Early Years and Post Primary Education. Trauma and attachment informed spaces are pictured below.



Nurture Advisory & Support Service (NASS)

The EA NASS was launched in May 2022 and the Nurture in Education Programme continued to be implemented across all phases from September 2022. 59 Nurture Groups (NG's) are operational with 3 in the process of being established, and provide support for nurture children, vulnerable children, and children requiring additional support and their families, both remotely and in person including parental 'Stay & Play' sessions.

- In 2022/23, through the Nurture in Education Programme, NASS facilitated 723 TPL and TPL Intervention training with 5,912 teaching and non-teaching staff.
- The NASS also facilitated 1,708 Intervention modelling sessions – 1,770 teaching and non-teaching staff with 18,014 pupils.

NG staff avail of cluster support, Farouk consultation (in conjunction with EA Education Psychology), individual advisory support, in-school support and modelling of interventions including bilingually for IME schools as required. TPL and the sharing of 'best practice' strategies, interventions and materials are also facilitated by NASS.

In 2022/23, NASS coordinated the accredited 'Theory & Practice of Nurture Groups' (TPNG) training facilitated by Nurture UK with the first two cohorts of new NG staff commencing day one and two of training in November 2022 and the third and final cohort in January 2023.

NASS continue to develop and prepare support materials, resources, and TPL for school leaders, and school staff to utilise within the Nurture in Education Programme support framework for 3,887 pupils in need of nurturing interventions.

NASS continues to work collaboratively with EA Primary Behaviour Support and Provisions (PBS&P) in addition to developing collaborative links with EA Post Primary Behaviour Support & Provisions, and EA Special Schools & Specialist Provisions services.

This new service was promoted to schools through communication from CYPS and social media campaigns which received over 5500k views.

The priority of NASS is to ensure 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. To this end, NASS will continue to develop and embed interface connectivity with relevant EA Services providing support across all education specific sectors.

Following additional funding received through Fair Start funding, further expansion of NASS has been proposed with revised service structure arrangements. This funding will allow for enhanced staffing in the existing roles, as well as facilitating opportunity for staff progression and a broader professional scope and expertise within the service.

PERFORMANCE REPORT - ANALYSIS

Service Activity

The Addressing Bullying In Schools Implementation Team (ABSIT)

EA's ABSIT was launched in September 2022 to support schools with the systems and processes for child centred support needed to implement their statutory obligations as outlined in the Addressing Bullying in Schools Act (NI) 2016. This small, specialised, and regional service acknowledges the potential life-changing impact of bullying type behaviours on the mental health and well-being of children and young people and offers tailored advice, guidance, and training to schools on effective prevention of and responses to bullying type concerns.

Since its set up and launch, ABSIT has advised hundreds of schools and families whilst connecting and collaborating with voluntary and statutory sectors, community organisations and experts in the field. The team aims to collaboratively develop and implement a comprehensive, consistent, and strategic approach to preventing and addressing bullying type concerns across NI.

ABSIT supports schools across all phases and sectors and has led support for more than 240 complex cases. The Service has also developed and piloted school training and guidance to reduce the presentation of bullying type behaviour with schools involved in individual caseload, and further development requests from schools or SDS.

To establish the service, stakeholder engagement included:

- A comprehensive survey to gather multiple perspectives through the mediums of English and Irish language, with 3,200 stakeholders responding including: children and young people, parents, guardians, teaching and non-teaching staff, senior leaders, Boards of Governors and organisations connected to education.
- Consultation with service users in ABSIT awareness raising events including separate training events for wider DE and EA staff and partner agencies outlining the role of the team for support and advice pathways.
- Engagement with educationalists in Stranmillis University College and St. Mary's Teacher Training College to share data and training approaches, to further inform their delivery of teacher training on context, policy and legislation in addressing bullying.
- Advising with the Safeguarding Board for NI (SBNI) on the regional strategy for inter-agency working to meet the needs of children and young people more effectively at risk in our society.
- Addressing regional events where key stakeholders, church leaders, politicians, school leaders and young people requested an overview of EA provision for young people experiencing bullying type behaviour. One such event this year, was the Northwest Anti-Bullying Forum at the Guildhall in Derry/ Londonderry.



ABSIT training continues to support children and young people, parents and schools by:

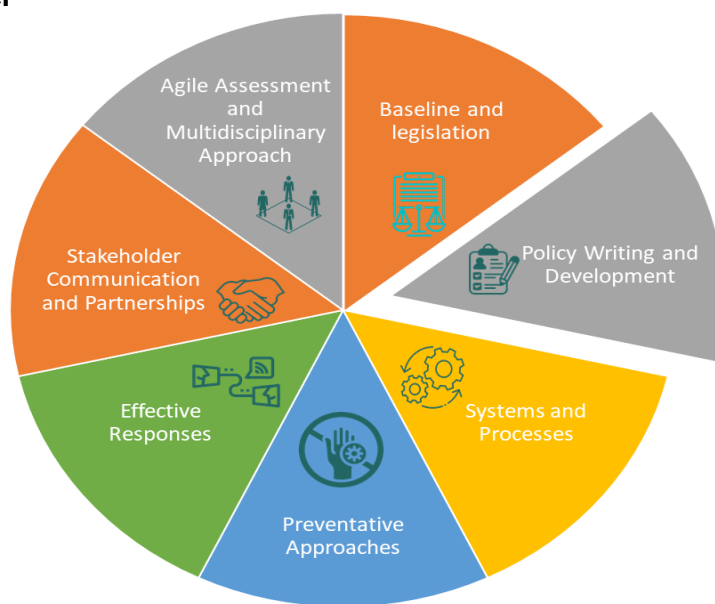
- Creating and delivering a comprehensive training programme for Area Learning Communities/ cluster group across all phases and co-developing a workable model to align policy and practice with over 100 schools from all phases and key stages across the region.
- Providing extensive support with complex cases for as long as necessary to achieve a positive outcome for children, young people, families, and the school.
- Providing a high level of bespoke training to over 200 individual schools following complex cases in all key stages and sectors.
- Engaging with schools to reframe and streamline preventative and responsive structures with resources, to support needs evident in stakeholder voice and school cases.
- Helping schools to create more effective support systems for children, young people and families to reduce instances of bullying type behaviours and promote timely intervention.

PERFORMANCE REPORT - ANALYSIS

Service Activity

- Supporting in the region of 240 children and young people, parents, or guardians with complex cases.
- Providing training, resources and support for schools regarding bullying concerns; including concerns related to online/electronic bullying type behaviours.
- Completion of training for parent groups to support schools, at the schools' request, to inform a regional model.
- Aligning EA, DE and the Safeguarding Board NI (SBNI) media platforms, to enable greater understanding of the legislation and promotion of effective responsive strategies.

ABSIT Training Model



In delivering services ABSIT:

- Listen to the concerns of parents/carers, share concerns with school management and work to support and scaffold parental re-engagement with the school.
- Signpost parents to further support, advice and guidance in the management of incidents of bullying type behaviour and share relevant resources.
- Advise schools on their statutory requirement to develop their preventative curriculum and effective responses to support young people by promoting a relational environment of belonging, respect and inclusivity.
- Provide a high quality of support and guidance to school staff and associated agencies to implement an effective preventative and responsive relational approach to support all young people, and to limit the opportunity for the impact of bullying.

Going forward, ABSIT will seek to embed data informed and research-based practice and to regionalise and align quality support for children and young people. The Service will embed preventative measures and effective responses to support young people to promote inclusion, while supporting schools with the changing complexities of bullying type behaviour. Plans include the co-development of phase specific policy and guidance training material to be rolled out across the region and to continue to work with, Children and Young Peoples Strategic Partner Agencies (CYPSP), DE and EA colleagues to ensure aligned and current resources are widely available for all stakeholders.

OPERATIONS & ESTATES

Admissions

During 2022/23 the Admissions process across all sectors (preschool/primary and post primary) further improved in line with EA's service transformation.

PERFORMANCE REPORT - ANALYSIS

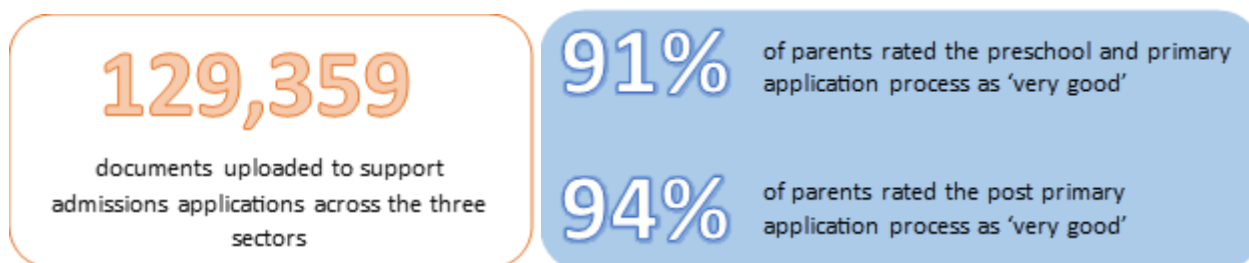
Service Activity

Following on from the digital admissions project in 2021/22, learnings coming forward from user feedback identified improvements and enhancements to the post primary process including a digital appeals portal and for notifications of outcome to be sent to parents in a digital format.

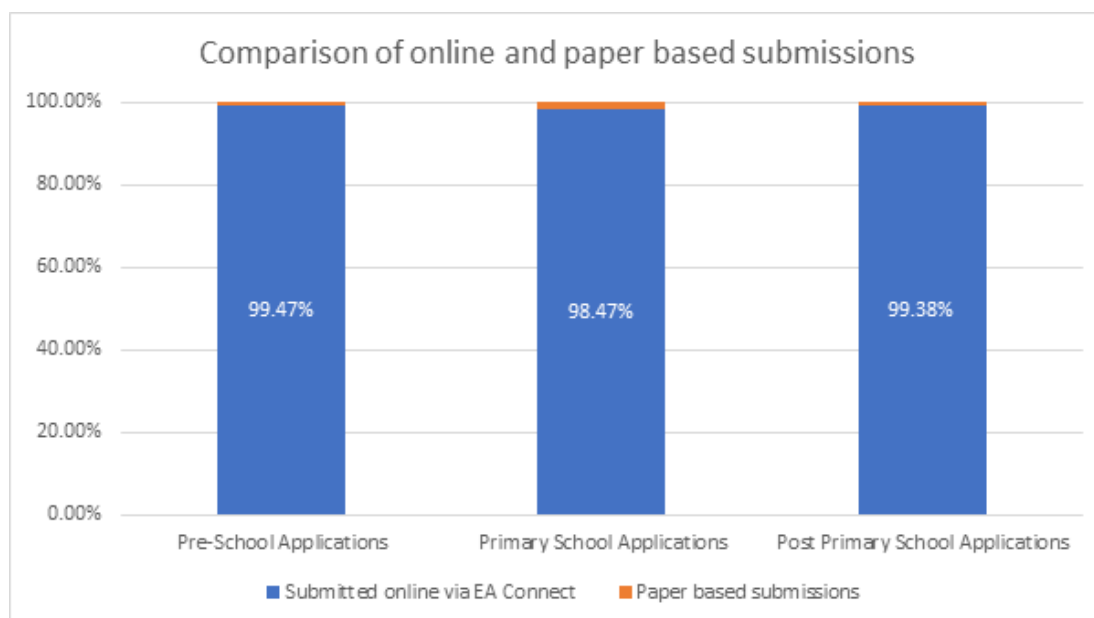
- On Saturday 21 May 2022, 23,795 emails were issued to parents with the outcome of their child's application between 6.00am - 6.20am;
- 99.4% appeals (486) submitted online by end of appeal window 31 May at 4.00pm with 199 being later withdrawn;
- 0.6% appeals (2) submitted on paper form; and
- At 18 August 2022, 289 appeals heard and critically parents/schools notified of panel decision for all these appeals.

Pre-School and Primary applications were enhanced by transitioning to the same integrated end to end platform as Post Primary now branded EA Connect. This allowed parents and schools to access a unified platform for all their applications.

Below is the number of documents uploaded to support admissions applications and the percentage rate of satisfied customers across the sectors.



A comparison table showing the percentage of online and paper-based submissions to the application process is also noted below.



- 99.47% of Pre-School applications (24,078 applications) and 98.47% of primary school applications (21,314 applications) were submitted by parents on EA Connect;
- Post-Primary applications 99.38% (23,729 applications) submitted by parents on EA Connect; and
- An estimated 720,000 pieces of paper were removed from the Admissions Application process in 2022/23.

PERFORMANCE REPORT - ANALYSIS

Service Activity

The integrated system (EA Connect) provides significant benefits and efficiencies for parents, schools and EA, removes paper from the process, speeds up application processing times, improves communication between all parties and reduces EA and schools' administration times and resource.

The development in 2022/23 demonstrates the progression and the integration possible in a short period of time and is continually improving the unified experience for parents and schools.

Free School Meals and 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. 59,767 applications have been received between June 2022 and April 2023, with an average of 74.55% of applications being closed within the 4-week timeframe.

Transport

EA Transport is responsible for the transport of approximately 96,000 pupils and students each day, including over 10,000 pupils with a special education need at an estimated cost of £118m in 2022/23.

At present there are several innovative projects in progress 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 software.

The launch of the SEN referral process was a success improving the service for parents. Transport has received and processed over 2,200 referrals to date in the period 2022/23.

EA has invested a further £6m in new school buses, which are due to enter service in April 2023 - 47 buses have been purchased of which 18 are for SEN and 29 for Mainstream. The 12-week inspections and Public Service Vehicle testing exceeded the 95% target for 2022/23.

Mainstream Applications

30,419 Mainstream Applications have been received for 2022/23 of which:

- 23,667 applications Post Primary;
- 6,752 applications Primary;
- 87% of applications processed in less than 20 working days; and
- 13% of applications processed in more than 20 working days.

Transport Appeals

979 Transport Appeals have been received for 2022/23 of which:

- 402 Appeals received on the grounds of Exceptional Circumstances;
- 239 Appeals received on the grounds of Distance;
- 160 Appeals received on the grounds of Refused Admissions; and
- 178 Appeals received on the grounds of Road Safety.

100% of appeals have been processed in less than 20 working days. This applies to appeals closed off and parent contact made.

PERFORMANCE REPORT - ANALYSIS

Service Activity

Maintenance

EA Maintenance Service carry out day to day building and mechanical and electrical repairs across the estate via the Term Service Contracts. In the 2022/23-year EA Maintenance Service raised a total of 49,623 response task orders across EA estate at a total cost of £14.7m. The Service also carried out planned capital and recurrent funded projects for Building and Mechanical & Electrical works. These projects ranged in contract value from £10k - £500k and depending on the complexity of works, the design was delivered in-house by maintenance staff.

In 2022/23 EA Maintenance Service delivered a total of 1,646 capital funded projects across the entire EA estate at a total cost of circa £25.2m. These projects included SEN placement, emergency, statutory remedial, unavoidable and fire risk works across the controlled and non-controlled sectors including VG and GMI locations.



In November 2022 EA Maintenance Service was nominated as 'Best' and 'Most Improved Performer' finalists for the Association for Public Service Excellence awards 2022. The prestigious Association for Public Service Excellence awards are a high-profile occasion where the best performing authorities and the most improved are awarded for their achievements. There are dedicated awards for each service area and finalists are selected based on those authorities who have participated in Performance Networks.

Quality, Safety, Health and Environment (QSHE)

Environmental and Fire Risk Compliance

Key achievements in 2022/23 included:

- a total of 8,036 EA Corporate and School based staff were provided with Statutory Basic Fire Safety Awareness training.
- Developed a suite of statutory guidance documents to assist Schools with the management of Asbestos, Fire, Legionella and Radon; and
- Developed an in-house Fire Risk Assessment programme to ensure all Schools and EA Corporate premises are assessed for Fire safety related risks and remediated as required.

PERFORMANCE REPORT - ANALYSIS

Service Activity

Health, Safety and Emergency Planning

Staff Training

To date, 694 employees have successfully completed EA Health and Safety Risk Assessment training.

Objectives

1. Explain **what** a workplace risk assessment is;
2. Identify **why** risk assessments need to be carried out;
3. Identify **who** should do them;
4. Explain **how** risk assessments should be carried out and introduce the Generic Risk Assessment format.



Basic Health and Safety Awareness - Online Guidance

As part of the EA Induction Process, the EA Health and Safety Service developed a basic health and safety awareness training online. To date, 3,801 employees have completed this online guidance package.

Quality, Energy and Sustainability (QES)

During 2022/23 the service:

- Risk managed cost avoidance measures to the value of £4.38M in electricity and gas contracts. It also ensured the UK Government Energy Bill Relief Scheme rebated £1,364,420 to the schools' estate and processed renewable energy income was generated to the benefit of schools' budgets to the value of £455k;
- Commenced Waste Reviews and worked with Data Analytics colleagues to develop tools to track Biodiversity Net Gain;
- Secured funding to the value of £300k from the Small Business Research Initiative for a project titled 'Capturing Our Carbon Capital - the EA Live Learning Schools Estate@'. Four suppliers were appointed and have successfully completed Phase One;
- Worked in partnership with DE to provide input to the Education Estate Climate Action Plan, with DAERA publishing for Public Consultation in May 2023;
- Supported 1,400 requests from Schools to assist with Energy, Waste and Biodiversity related queries; and
- The Carbon Footprint of the Estate decreased 11% in 2022/23 due to 29% decreased energy consumption.

Catering Service

EA is responsible for delivering a catering service to nursery schools, primary schools, post primary and special schools in NI.

Below is the operational cost and the number of catering staff, schools and meals produced per annum:

PERFORMANCE REPORT - ANALYSIS

Service Activity



£90m operational cost
(£31m – annual revenue)



4,481 catering
staff



1,045 schools



25.2 million meals
per annum

2022/23 Catering highlights

Following a review of the Catering Service and in driving our strategy plan forward for the school meals service the management restructure was completed with the appointment of the Service Improvement Team who will focus on customer experience, food development, marketing, brand, and quality assurance.

Excellent progress has been made which has included extensive engagement with school principals, parents and our children and young people. We have gained approval for our marketing plan and brand which we will launch in September 2023. Our food development continues to evolve with the formation of our Menu Masters' Group who develop new ideas to meet the expectations of our customer base. We have recently rolled out our quality assurance assessment, which is giving us invaluable information to assist our decision-making processes going into the future.

Our network with similar organisations delivering school meals continues to grow; ideas, experiences and information can be shared and easily transferred within our own catering delivery model. We have gained full membership of Public Sector Catering and form part of the four Devolved Nations (School Catering) Group. We delivered an overview of EA's school catering service to MPs and industry specialists at Westminster in December 2022, who were delighted the schools' meals service in NI formed part of the 4 Nations approach.

Achievements also included the shortlisting of Yvonne Barclay, Catering Manager at Carr's Glen Primary School, Belfast to the UK final top 5 School Catering Manager of the Year 2023.

We remain focused on keeping our children and young people at the centre in our journey of transformation. Our school meals service is entering an exciting time when we will soon see our new offerings, marketing and brand on display which has been influenced by our service users through direct engagement delivering achievable outcomes.

Facilities Support Services

Facilities Support Services delivers a range of operational services to schools and services. We deliver Cleaning and Grounds services to schools ensuring that children and young people have safe, clean indoor and outdoor environments in which to grow and learn. In addition to the routine cyclical grounds maintenance work carried out in over 1,000 schools each year, in 2022/23 grounds maintenance delivered 115 capital grounds minor works schemes, totalling £4.6 million across the controlled and non-controlled sector.

The Cleaning service have continued with the delivery of a high-level cleaning service to over 400 schools, as well as providing advice, support and guidance to various other schools. In 2022/23, the cleaning service were finalists in the APSE most improved performance category.

The Premises service provides corporate accommodation across 13 sites and provides advice and guidance to another 20 EA staff facilities. We also provide customer support services for EA and are

PERFORMANCE REPORT - ANALYSIS

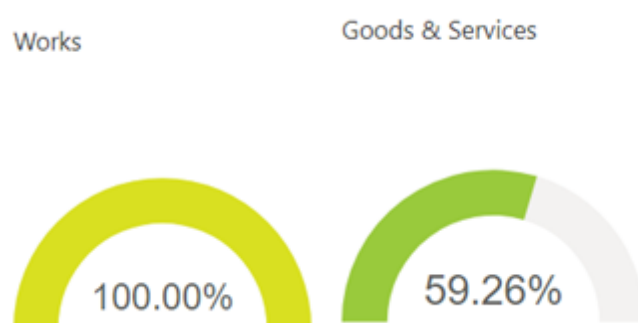
Service Activity

the first point of contact for the public. In 2022/23, the Premises team developed site handbooks and logbooks to ensure the safe and compliant operation of corporate facilities.

Procurement

EA's Commercial Procurement Service (CPS) procures, and manages a diverse portfolio of supplies, services and works with a live contract portfolio worth approximately £3 billion. In 2022/23 EA awarded in excess of 1,300 contracts with a combined estimated value of over £350 million.

All of NI Procurement Policy Notes have been implemented into EA's procurement processes. Where appropriate all procurement projects now consider social value as part of the procurement process, including, scoring social value as part of the tender evaluation award criteria. The figures below show the percentage of awarded contracts with Social Value included:



During 2022/23, EA CPS has supported the SEN programme including engaging with multidisciplinary teams in HSCT's to ensure contracts deliver for children and young people. CPS has also supported transport with the purchase of buses to the value of approximately £6 million.

In addition, CPS has been instrumental in supporting schools with outdoor learning through putting in place numerous contracts that support these initiatives.

CHIEF EXECUTIVE'S OFFICE

EA Communications

2022/23 continued to be an extremely busy period with focus around the unprecedented financial position facing EA, schools and the wider system; the backdrop of industrial action; continued high profile SEN services; and a number of emerging issues, including the Strep A outbreak in schools.

In addition, the Communications team continued to move forward in supporting key strategic priorities, including the draft Strategic Area Plan and Special Education Strategic Area Plan 2022-2027; EdIS programme; SEN transformation; SEN placements for September 2022; the SEN Annual Plan of Arrangements; Transport; Admissions; Free School Meals, as well as promoting a number of good news stories and key initiatives.

Key Project Support

The Communications team has also increased the support and resources available to schools in relation to social media. As part of the 2022 Back to School campaign, the Communications Team designed a 'Social Media: How to Guide' which was distributed to all schools to highlight the benefits, risks and best practices of social media use for schools and educational settings.

This was followed in early 2023 with the launch of a TikTok Guide for Schools and a TikTok Guide for Parents/Carers created in partnership with digital safety experts, INEQE Safeguarding Group and shared with sectoral partners for use across their platforms. A Social Media Policy for EA Staff and a Social Media Policy template are also in the final stages of development.

PERFORMANCE REPORT - ANALYSIS

Service Activity

EdIS Programme

Communications and engagement activities for the EdIS Programme are supporting the resulting transformation and changes impacting the whole education community. A Change Management Strategy and Communications Strategy for the programme are in development to guide effective delivery and planning.

New webpages to outline the EdIS Programme and key projects have been developed, along with a quarterly newsletter to share latest updates with stakeholders. A series of 'Walk the Walls' engagement sessions are being rolled out to stakeholders, including EA Board members, Corporate Leadership Team, DE, EdIS Programme Board, Trade Unions and sectoral bodies to give an interactive, visual overview of EdIS, progress to date and planned future development. Four regional sessions are planned for school leaders with additional events scheduled for educational partners.

Admissions

A multi-channel communications plan was put in place to promote the nursery, primary and post-primary admissions process; provide guidance; increase the number of applications; and inform parents/carers of important deadlines. This included a comprehensive social media and proactive media campaign. In January, coverage of Admissions resulted in 53 positive news items with a potential audience reach of 1.3m. The coverage was spread among multimedia channels, resulting in a total of 15 print articles, 24 online articles and 14 broadcast pieces.

There was also significant reach and engagement on social media. Between 1 April 2022 and 31 March 2023: there were 58 admissions-related posts which achieved a reach of around 2.8m along with almost 200k engagements.

Area Planning

The launch of a strategic area plan, special education strategic area plan and operational plan resulted in proactive media coverage and engagement. Social media promotion resulted in significant online traffic to EA website to view the strategic plans with documents downloaded a combined total of 14,000 times.

Industrial Action

A comprehensive communications plan was put in place with Management side, DE and sectoral partners and included guidance for school leaders, advice for parents/carers, statements and responses to enquiries, social media messaging and internal communications. This collaborative approach helped to minimise any impact, as far as possible on children and young people, and ensure schools and parent/carers were kept informed of any disruption and alternative arrangements being out in place.

Budget

EA implemented a comprehensive communications and engagement plan in relation to the very challenging financial position. This involved proactive engagement and internal and external communications to highlight the unprecedented financial challenges facing EA and the wider education and youth sectors; to set out any reductions in service; and to explain the potential impact on schools and children and young people. In January, coverage of the 'Education Budgets' resulted in 133 news stories with a potential audience reach of 71.6 million. The coverage was spread among multi-media channels, resulting in a total of 36 print articles, 48 online articles and 49 broadcast pieces.

Media and Proactive Comms

To promote the vital role of EA, our staff and the services being delivered, the Communications Team led on proactive communications, resulting in media coverage, on a wide range of good news stories

PERFORMANCE REPORT - ANALYSIS

Service Activity

including, positive school stories, launch of TikTok guides for parents and schools, touring art exhibition created by autistic post-primary pupils, carbon capital project, roll out of Microsoft devices, Christmas family appeal, support for Ukrainian refugees and newcomer families, school openings, youth orchestra, disability accreditation mark, roll out of Operation Encompass and new schools of sanctuary.

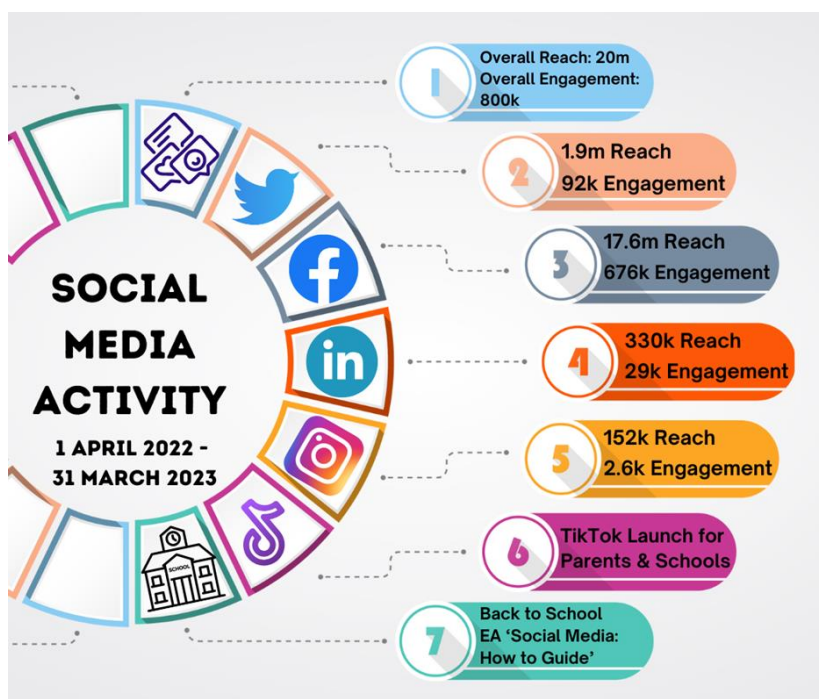
Media Enquiries

In 2022/23 the Communications team took a proactive approach to responding to 339 high profile media enquiries and bids – compared to 176 for the same period the year before (an increase of 163). Examples of enquiries included, financial pressures, industrial action, strep A outbreak, legal cases, SEN accommodation, youth funding, NISTR, area planning, etc.

Social Media

Social media saw continued growth across EA's four channels of Facebook, Twitter, LinkedIn and Instagram. Total followers increased by 15% to over 112k, and EA's 2,600 social media posts achieved a reach of 20million with 800k engagements.

- Facebook continues to be the platform where EA has the greatest number of followers (+77k) with a follower growth of 12.7% (+8.7k) for the period. EA's 781 Facebook posts achieved a reach of 17.6million with 676k engagements resulting in an on-target engagement rate of 2.5%.
- Twitter followers grew by 12.2% (+2.6k) for the period, with a 3.4% engagement rate against a target of 3.3%. EA's 739 Twitter posts achieved a reach of 1.9million with 92k engagements
- LinkedIn saw the highest percentage growth in followers (+40.2%) to 7.5k. This was also the channel which received the highest percentage engagement (6%) although this fell below the engagement target of 6.5%. EA's 839 LinkedIn posts achieved total impressions of 330k with 29k engaged users; and
- Instagram followers grew by 30% (+812). EA's 242 Instagram posts reached 152k users with 2.6k engagements. These posts achieved an average engagement rate of 1.9%, just short of the 2% target.



PERFORMANCE REPORT - ANALYSIS

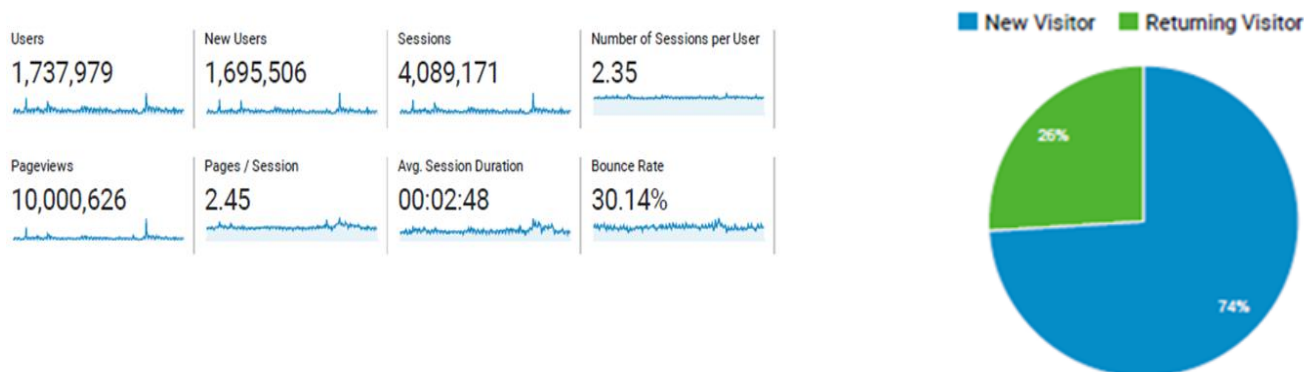
Service Activity

Customer Services Approach

There was a continued increase in our approach to utilising social media as an effective customer support tool to engage with parents/carers and other stakeholders. In 2022/23, 1,742 messages were responded to - an increase of 45% for the same period in 2021/22.

Website

The EA corporate website is our primary communication channel, offering a range of accessible services and information to parents/carers, schools, EA school-based/non-school based staff and wider partners and stakeholders. The website also facilitates direct access to a range of digital services as EA continues to maximise the use of technology to help reduce costs and increase efficiency. In 2022/23, the website had over 1.7million users and over 10million pageviews, an increase of 5% for both on the previous year, with more than 70% of users accessing the website via a mobile.



Human Resources and Corporate Services

EA is the single biggest employing authority in NI and therefore a valuable part of the NI economy. Approximately 8% of the population of NI work for EA.

WE KNOW IT TAKES A TEAM TO EDUCATE OUR CHILDREN AND YOUNG PEOPLE.

PROFESSIONAL TEACHING STAFF
IN CONTROLLED SCHOOLS

SCHOOL BASED SUPPORT STAFF
INCLUDING CLASSROOM ASSISTANTS,
SCHOOL MEALS, CLEANING AND
TRANSPORT STAFF

NON SCHOOL BASED SUPPORT STAFF
ACROSS HR, FINANCE & ICT,
OPERATIONS & ESTATES, EDUCATION
AND CHILDREN AND YOUNG PEOPLE
SERVICES, INCLUDING YOUTH
SERVICES

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

PERFORMANCE REPORT - ANALYSIS

Service Activity

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)

In October 2022, The Great People Manager Programme was successful at winning the Chartered Institute of Personnel Development (CIPD) "Award for Best Learning and Development Initiative" in NI. This leadership programme was aimed at heads of service and senior managers in EA and school principals. At the time of winning, a total of 358 participants completed the programme, 253 of which were managers and 88 were school principals.



In addition, OD&L expanded the programme by offering by leadership development to all levels. The new Game Changing suite of programmes now incorporates the previously titled Great People Manager Programme and three of the levels are delivered in-house by our OD&L team. The programmes were launched in October 2022 and aimed at leaders at all levels in EA including school principals and vice principals. Capacity was limited and all three programmes were fully booked within minutes.

Key themes of the programmes include:

1. Reflecting and developing as an individual;
2. Supporting, engaging and growing together as a team; and
3. Building relationships and networks for collaborative, cross-organisational working

The Programmes are underpinned by our Game Changing People Model and the EA values.

Corporate Governance Framework

Significant progress continues to be made in the delivery of the Corporate Governance Framework Implementation Plan, including the framework implementation day for senior leaders, the interpretation and integration of the framework at directorate level through the development of directorate governance frameworks, the ongoing rollout of the themed governance pillar communication programme to all staff. A significant progression has been the appointment of a Business Services Officer and a Corporate Governance Manager, this has greatly increased the capacity of the service. However, capacity still operates at a reduced level, due to a pause on recruitment. The training workstream was delayed, however is now underway and we are confident this can be achieved within the now established team.

FINANCE & ICT

EA Budgetary Control & Reporting

Budgetary Control & Reporting 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 2022/23 the Budgetary Control & Corporate Reporting team implemented EA's corporate financial strategy based on robust financial control across all EA budgets and services and delivered a balanced budget for the fourth consecutive year. The reported financial position shows that EA achieved its financial target of maintaining expenditure within 0.75% of budget, reporting some small underspends across all budget lines totalling £0.262m and equating to 0.01% of budget. There is also

PERFORMANCE REPORT - ANALYSIS

Service Activity

an additional small underspend of £0.210m against DE funded Premature Retirement Costs (PRC) in-year.

Performance on the submission of schools' financial plans substantially improved in 2022/23. The timely submission and approval of final financial plans continues to be a priority for the Schools Operations and Finance Service. 99% of plans were received by 31 March 2023.

School Governors continue to be supported by on-line training. In 2022/23 Live Webinars were also introduced and were attended by 140 Governors from all phases and sectors of schools.

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; and
- Integrated Financial Systems.

During 2022/23, the Division continued to adapt to new ways of working remotely and has worked closely with schools and other customers to deliver modern and efficient financial services. Key achievements for the division included:

- Paying approximately 41,000 staff each month, accurately and on time, and successfully supporting the migration of the remaining EA payrolls to the new integrated Oracle based system. From March 2023 all EA payrolls have been processed using the Oracle system;
- Paying approximately 380,000 commercial invoices during the year, with a value of approximately £900m;
- Successfully supporting the management of the EA Capital budget (£123.4m) in an extremely challenging financial context, reporting a break-even financial position for 2022/23;
- Preparing the EA's statutory Financial Statements, supporting schools and services through year end financial processes and incorporating the quintennial valuations of the extensive EA Land and Building Estate;
- Supporting schools and services in administering and accounting for various sources of income; and
- Continuing to develop the Integrated Financial Systems to ensure they are modern, efficient, and fit for purpose.

EA One

EA One HR & Payroll solution completed its cutovers across the legacy EA regions in 2022/23. The completion of the Ballymena M2 payroll in March 2023 means ten legacy regional ResourceLink payrolls for the EA have been reduced to two Oracle payrolls covering the whole of the EA. The EA One Project team achieved this across multiple cutover periods where 3,500 system users were trained in over 250 training sessions (delivered both in person and virtually.) 41,000 employees are now paid across a mid-month and month end payroll covering the entire EA workforce. EA One now provides integrated Finance, Procurement, Recruitment, HR and Payroll services from a single Oracle platform. The next implementation step will be transferring the two remaining DE teachers' ResourceLink payrolls, covering over 20,000 teachers, to Oracle by the end of March 2024.

The transfer of all EA payrolls onto Oracle is a major milestone for the project and delivering all of the cutovers, on time and in line with the Project Plan, was a significant challenge for the HR Services teams, in addition to full business as usual workloads and high demand for service. HR Services have continued to engage with the EA one project with regards to work on the Target Operating Model and process improvements to streamline integration with the EA One System. The project's focus will now

PERFORMANCE REPORT - ANALYSIS

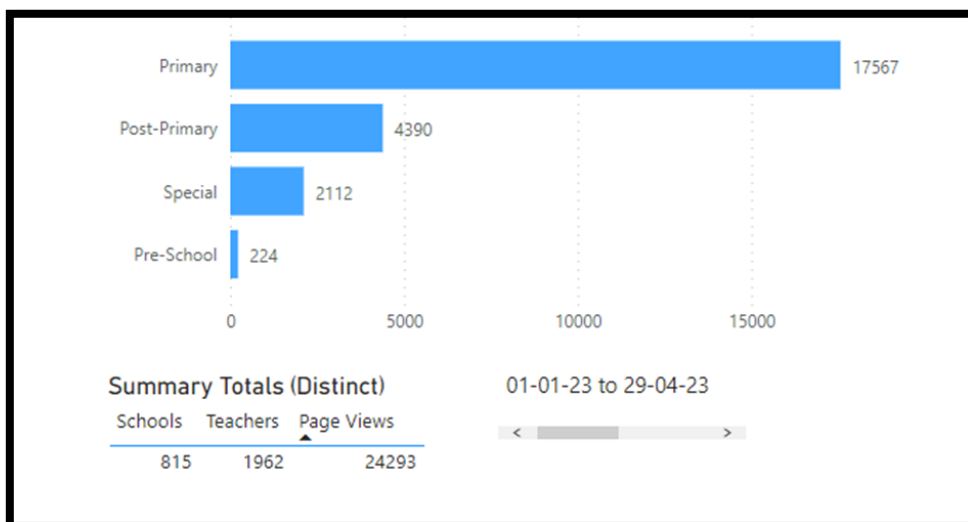
Service Activity

move to the stabilisation of the solution within the EA to maximise the benefits of having these solutions on one platform. Opportunities now exist to standardise regional HR business processes where possible and to deliver system integration with Taleo and initial scoping and work on this integration has already commenced. The delivery of the EA One Project is a strategically important objective to enhance the service that EA can provide to its employees going forward and HR services continue to play a lead role in supporting the project.

Adopting Agile Working with Digital Tools

EA is continuing to optimise agile working across services enabled by ICT adoption of tools such as Jabber softphones that enables staff to operate telephones seamlessly from any location; along with further investment in collaboration tools as part of the Microsoft suite. An EA Services Directory was launched to schools, providing school leaders with access to live updated contact details for all EA Services. The Directory includes a feedback facility for school leaders, which is used to drive continuous improvement in EA Customer Service arrangements. Feedback has been used to streamline contact points for EA with the creation of specialised helplines and call flows for Services, creating a better customer experience for service users.

Schools Access to the EA Services Directory



Several new programmes were also commenced this year, including development EA Learn, a learning and development platform that will enable all EA Staff both and in schools and services to avail of online learning. The new platform is due to go live in Autumn 2023 and will ensure that staff can access statutory and mandatory training, as well as role specific personal development training. The new student finance application process is also in development, with improvements expected to launch in advance of the new school year.

Equality

Equality Statement

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 NI Act 1998. This Act places a duty on EA to promote equality of opportunity and good relations. The law requires EA to have due regard to the need to promote equality of opportunity across nine equality categories: age, gender, disability, marital status, political opinion, caring responsibilities, sexual orientation, religion and ethnicity. It also requires us to consider good relations in relation to political opinion, religion and ethnicity. These duties are central to how and when we carry out our work and equality remains a core value of the organisation.

Equality is a core value for the organisation and as such ensures equality is central to everything that it does. During 2022/23, 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. The five-year review of EA's Equality Scheme was completed following a public consultation in 2021/22. Feedback from the consultation was largely positive and the new Equality Scheme has been approved by the Equality Commission for NI. The revised Scheme is published on our website.

Under Section 75 of the NI Act 1998 (S75) EA is required, as a designated public authority, to set out in an Equality Scheme (the Scheme) how it proposes to fulfil the duties imposed by S75 in relation to its relevant functions. One of those duties is to submit a S75 Annual Report (the Report) to ECNI on 31 August each year outlining the progress EA has made towards implementing the arrangements set out in this Scheme to discharge its S75 statutory duties. The Report is in a set format issued by ECNI. On 31 August 2022 EA submitted its Annual Progress Report for 2021/22 to ECNI, a copy of which is available on EA's website.

Key areas in the Progress Report:

- Examples of key policy/service delivery developments to better promote equality of opportunity and good relations and outcomes and improvements achieved;
- Examples of outcomes of Equality Action Plan measures in 2021/22;
- Arrangements for consulting, examples of good practice and methods;
- Screening activity;
- Training; and
- Examples of outcomes of Disability Action Plan measures in 2021/22.

An overview of the examples of key policy/service delivery developments provided in the Report is as follows:

- Review of Equality Scheme, Equality Action Plan and Disability Action Plan;
- Diversity and Inclusion;
- Engagement;
- Training;
- Special Education Strategic Area Plan 2022/27 and Strategic Area Plan 2022/27;
- EA Customer Service Charter;
- Menopause Policy;
- Health and Wellbeing Strategy 2019/22;
- Health and Wellbeing of Children and Young People;
- Transformation of Special Educational Needs and Disability Services;
- EdIS;
- Shared Education;
- Schools of Sanctuary Programme;
- Operation Encompass;
- Staff Networks; and
- Disability Employment Support Service.

PERFORMANCE REPORT - ANALYSIS

Equality

EA's Equality Scheme commits to developing an Equality Action Plan (EAP) which sets out the actions we propose to take to address inequality issues identified from our Audit of Inequalities. The Audit gathers and analyses information across the nine S75 categories to identify the inequalities that exist for service users. In relation to disability equality, this is enshrined as an identified equality category in the Act, in addition to the protections afforded under the Disability Discrimination Act 1995 (the DDA 1995).

EA's first Audit of Inequalities, published in 2018, was structured around themes of Bullying; Access to Education; Attainment; Mental Health and; Data; and EA Workforce.

The development of new five-year EAP and DAP 2022/27 involved the following:

- a review of the 2018 Audit;
- evaluation of progress and outcomes from the EAP 2018/22;
- desktop research on current inequalities in NI; and
- pre-engagement with internal and external stakeholders.

The public consultation on the Equality Action Plan (EAP) and the Disability Action Plan (DAP) was widely publicised and took place from 9 May to 16 August 2022.

The Equality Action Plan 2022/27 covers a range of actions to support the achievement of major outcomes across seven themes:

- Attainment;
- Access to education
- Bullying;
- Data;
- Enabling opportunities;
- Emotional Health and Wellbeing; and
- EA Workforce.

The plan is designed in this way to be flexible, adaptable and agile, responding when required to changing policy, financial and / or societal circumstances.

Under the Disability Discrimination Order 2007, EA has two duties relating to people with disabilities, namely to:

- (i) promote positive attitudes towards disabled people; and
- (ii) to encourage the participation of disabled people in public life. We must also publish a Disability Action Plan outlining how we will meet these duties.

The Disability Action Plan 2022/27 covers a range of actions to support the implementation of the two duties, including:

- Enhance the role of the Disability Champion at Board level;
- Enhance EA officer learning on neuro-diversity;
- Enhance offering for staff around emotional health and wellbeing;
- Develop deaf awareness training across EA and explore assistive technologies for staff;
- Develop a disability placement scheme;
- Enhance the EA Disability and Carers Network; and
- Enhance the participation of people with a disability in Board of Governors.

The plan will be reviewed annually with a progress report prepared for the Equality Commission for NI who monitor compliance with the Order.

PERFORMANCE REPORT - ANALYSIS

Equality

 Pictured are Matthew McDermott, EA Assistant Director of HR & Corporate Services; Gabrielle Fitzpatrick, Director of Operations at Employers for Disability NI; Sara Long, EA Chief Executive; and Aileen Donnelly EA Interim Head of Equality.

EA was awarded with AAA+ Disability Positive Accreditation by Employers For Disabilities NI. The accreditation is for ensuring that disability equality is prioritised for our staff who work towards providing high-quality education to every child in NI and for ensuring provision of efficient and effective youth services.

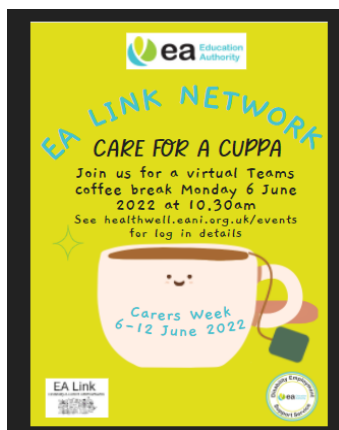
EA's draft interim language policies in relation to Irish and Ulster-Scots aim to assist EA officers in making decisions around the provision of services and information in the Irish and Ulster-Scots languages, and arrangements for those seeking to interact with EA in those languages. The policy relating to Irish language also supports DE in its statutory duty to "encourage and facilitate" the development of Irish-Medium education. The policy in relation to Ulster-Scots will support increased and better awareness of Ulster-Scots and how it relates to the provision of education services for EA

officers. The interim policies seek to ensure that EA embeds consistent practices around communicating in these languages and will support officers in applying consistent judgement to the provision of information and services.

The Equality unit held a public consultation on the Interim Irish Language and Interim Ulster Scots language policies between 13 November 2022 and 27 February 2023. A post-consultation report and revised draft policies will be presented to EA's Strategic Planning and Policy Committee in September 2023.

Under Article 55 of the Fair Employment and Treatment (NI) Order 1998, EA is required to complete a review of its employment composition and practices every three years. The purpose of the review is to let EA as an employer determine whether it needs to take action to ensure that Protestants and Roman Catholics are enjoying and are likely to continue to enjoy fair participation in employment within EA. EA submitted its Article 55 Review to the Equality Commission NI in December 2022. Following the review, EA is satisfied that there are no significant trends of restrictions to equality of opportunity based on community background and that our Equal Opportunities Policies and approaches are robust in relation to community background.

The EA Domestic and Sexual Violence and Abuse Workplace Policy has been developed as part of the commitment in the EA Gender Action Plan (2019/2022). The policy was launched on 25 November 2021. EA has a 'zero tolerance' position on domestic and sexual violence and abuse and is committed to ensuring that any employee who is the victim of domestic and sexual violence and abuse has the right to raise the issue with their employer in the knowledge that they will receive appropriate support and assistance. On 06 October 2022 EA attended the CIPD Awards Gala as nominees for an award in the Best Inclusion & Diversity Initiative for the policy.



Membership of the EA Link Network currently stands at 167 Staff. Members from the Link Network were instrumental in the review work to develop the Disability Action Plan for 2022/27.

To mark Carers Week, the LINK network held "Care for a cuppa" on Monday 6th June. The group were provided with useful information and contact details in relation to carers rights and support services.

PERFORMANCE REPORT - ANALYSIS

Equality



The LGBT+ Staff Network, GLEAM, continues to meet virtually. The Network have been working hard to raise awareness and reach out to staff across EA. There was strong attendance from the GLEAM network and other EA staff allies at Belfast PRIDE on 30 July 2022.

The Disability Employment Support Service (DESS) commenced in September 2020 to provide a central advisory and support service to line managers and staff on the implementation of reasonable adjustments under Section 4A of the Disability Discrimination Act. The work of DESS is centred on compliance with statutory obligations by supporting staff with disabilities and meeting their needs, thereby optimising their contribution at work. The service embeds consistent good practice in this area for new and existing staff in EA corporate services and in schools who have, or acquire, a disability.

DESS continued to offer support, advice and guidance to all staff including staff working directly with children and young people to provide support to them in relation to equality issues.

In Quarter three and four of 2022-23 the Equality Unit responded to 103 queries in relation to issues such as transgender, race and disability. A total of 72 Face to Face sign language Interpreter meetings took place in 2022/23 that were facilitated by the Equality Unit.

The Equality Unit continued to provide training to EA staff, First time principals and Boards of Governors. A total of 3623 members of staff received training in 2022/23. Some types of training offered include;

- Introduction to Equality;
- Understanding Diversity and Inclusion;
- Consultation and Engagement;
- Equality and Rural Needs Screening; and
- Disability Equality in EA.

The Equality Unit continued to support EA staff in completing Equality and Rural Needs Impact Assessments. In 2022/23 a total of 25 Screenings were completed and signed off with the support of the Unit. There were 31 screenings carried over to 2023/24 that are still in progress.

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 will be published within the DAERA (Department of Agriculture, Environment and Rural Affairs) Rural Needs Annual Monitoring Report 2022/23.

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 2022/23, equality training sessions included rural needs and support was provided on rural needs impact assessments.

Rural Needs and Area Planning

The Rural Needs Act (NI) 2016 places a duty to have due regard to rural needs when developing, adopting, implementing or revising policies, strategies and plans, and when designing and delivering public services. Area Planning activity will give due regard to the requirements of the Act.

Within the NI context, 479 schools are identified as rural with 505 schools identified as urban. However, when the Sustainable Schools Policy minimum threshold is applied, 44% of the rural schools fall below the 105 pupils in a primary school and 47% fall below the 500 pupils in a post-primary school (Years 8-12).

While aiming to support sustainable rural provision, there are still too many small/unsustainable schools. There may be some local circumstances where provision will be necessary but the determination of this will be subject to consultation, assessment and rationale for provision.

Going Concern Statement

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 NDPB sponsored by DE and DfE, funded by supply grants from the NI Consolidated Fund.

EA has been impacted by high inflation in 2022/23 resulting in rising costs and this is expected to continue in 2023/24. In addition the potential for future pay awards may have a significant impact on future staff costs and real term budget reductions are expected in 2023/24 and beyond. 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 NI Consolidated Fund via DE and DfE and so it is considered that this will not have a material impact on applying the going concern basis from a funding perspective.

EA ended the 2022/23 financial year with a small underspend against budget. EA's Statement of Financial Position as at 31 March 2023 notes Total Equity of £2,351m, and Total Assets of over £2,750m. EA's most significant non-current liability as at 31 March 2022 was a Pension Liability of £662m, which reversed to a pension asset of £25m as at 31 March 2023 following a revaluation exercise. The future pension asset or liability is estimated annually by an independent actuary. Further detail is provided within the Accountability Report - Remuneration and Staff Report. As EA's Total Assets significantly exceeded total liabilities as at 31 March 2023, it has accordingly been considered appropriate to apply a going concern basis.

The Corporate Leadership Team will continue to keep under regular review the impact of EA's financial position and continuing inflationary pressures as well as the ongoing implications of the UK's withdrawal from the EU and other factors and events as they arise. Whilst it is acknowledged that such events 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.

SUSTAINABILITY REPORT

Sustainability Report 2022/23

Biodiversity

Carbon

Waste

Water

Operations

Managing our Resources Effectively and Efficiently

The EA's pledge to Sustainability is one of five Strategic Priorities (2017-2027), "Managing our Resources effectively and efficiently". In 2022, EA worked alongside DE and the Climate Change Sectoral Leads for Buildings, Transport, Waste and Land Use to develop a draft Climate Action Plan (CAP). The principles of which are to reduce greenhouse gas emissions and actively address climate challenges, ultimately reducing operational costs and helping to put money back into the classroom. Dependant on approval, the DAERA CAP public consultation period commenced in May 2023.

The QES Service provides advice and support in Energy, Waste and Biodiversity Management across EA and Schools' Estate and manages Energy and Waste contracts of £84M.

Biodiversity

Work is ongoing to use Geographical Information Systems (GIS) to map the areas of land within the EA Estate to determine how much of it is green space and identify where the potential Biodiversity net gain of 30% by 2030 can be targeted. In the interim, EA continues to progress a range of initiatives both internally and with external partners to protect and promote Biodiversity across the Estate. These include:

- a. The QES Service are working in partnership with Belfast City Council 'One Million Trees' project to identify schools with tree planting possibilities;
- b. The EA TPL Service within SDS have worked in partnership with Killylea Primary School to develop a TPL resource which supports Outdoor Learning. A further pilot TPL programme has been facilitated for over 100 primary schools in Locality South-West with 12 Teachers from focus schools who continue to share learning with other schools;
- c. Magilligan Field Centre supports Teachers and Students, ranging from Foundation Staff to Adult Learners, in the delivery of Outdoor Education Programmes; and
- d. The QES Service are fully supportive of the Foundation for Environmental Education (FEE) Eco-Schools accreditation programme, which is fully funded by DAERA:
 - 100% of Schools (1,123) are registered Eco-Schools, working with 18,492 Teachers and 327,131 Young People; and
 - 30% of NI Schools hold green flag status.

Carbon

Carbon Capture - Scope 1 (direct), 2 (indirect) and 3 (Supplier/Leased) Carbon Emissions

EA is unable to accurately report on carbon emissions as currently we do not have the necessary tools to baseline, track and report emissions. In response, the QES Service have embarked on a 'Capturing Our Carbon Capital - the EA Live Learning Schools Estate' research project. The project partners the Small Business Research Initiative (SBRI), Queens University Belfast (QUB) and the Departments of Education, Economy, Finance and Agriculture. The principles of the Research Project are:

- a. To procure expertise to advise on options for a bespoke carbon emission recording tool that not only reflects geographic coverage but can capture and record all carbon emissions (Scope 1,2,3) from the EA Estate; and
- b. To develop an interactive Live Learning Environment where schools can actively reduce Energy and Waste consumption and Carbon emissions.

PERFORMANCE REPORT - ANALYSIS

Sustainability Report

Phase 1 of the project began on 10 October 2022, with funding of £300k, and following an open competition, four suppliers were selected. Planning for Phase 2 commenced in March 2023 and its progression is dependent on central government funding SBRI projects.

Fleet (Scope 1)

EA has no current mechanism to capture the carbon emissions from its Fleet; however, the Capturing Our Carbon Capital - the EA Live Learning Schools Estates' research project includes the capture of vehicle emissions.

Procurement has been engaged to include 'drop in' diesel fuel alternatives suitable for existing vehicles in the next fuel tender. Commitment has been made to develop a long-term Fleet Policy to align investment decisions with environmental outcomes. The current 5-year Fleet Replacement Programme has business case approval to introduce the first zero emission vehicles into the EA Fleet in year 5, subject to funding. After the 5-year Fleet Replacement Programme is complete, the next Fleet replacement cycle will align all future purchase decisions with the best available relevant non-fossil fuel technologies.

Energy (Scope 2)

To Risk Manage the cost of electricity and gas and in response to the global energy crisis, EA has risk managed both electricity and gas, and reviewed electricity tariffs and capacity charges. This strategy realised £4.38M in cost avoidance across these utilities. Since the 2017/18 baseline, Energy consumption has decreased by 23%, whilst cost has increased by 47%. The UK Government Energy Bill Relief Scheme rebated £1,364,420 to the Schools' Estate.

100% of EA electricity is purchased from renewable sources and the income generated in the Schools' Estate has seen in excess of £455k credited to associated school budgets.

Energy efficiency in EA buildings is rated annually, as per legislation, and each provided with a Display Energy Certificate (DEC) confirming rating, however only 17% of the Estate has been graded in the top Energy efficiency ratings A to C.

Travel (Scope 3)

Travel carbon emissions cannot be captured, however, the 'Capturing Our Carbon Capital- the EA Live Learning Schools Estate' research project, funding dependant, will include further phases to capture commuting related carbon emissions and active travel.

Waste

Non-Hazardous Waste

The QES Service has commenced the first phase of a Waste Review Programme to raise awareness and embed a culture of zero waste across the Estate.

100% of waste disposed of through the EA Non-Hazardous Waste Contract was diverted from landfill:

1,172 tonnes waste recycled

2,734 tonnes waste converted to waste derived fuel

1,793 tonnes food waste recycled

878 tonnes mixed dry recyclables recycled

Other initiatives include the continued collection of glass, fluorescent tubes and toner cartridges for recycling. Books, furniture and equipment are reallocated when a school building is closed.

The EA Catering Service also review Menu uptake on a regular basis to ensure EA meets the customer need and expectation, therefore reducing food waste.

PERFORMANCE REPORT - ANALYSIS

Sustainability Report

Paper

Online services are being further developed for our customers, schools and EA staff:

- To support our customers, Digital Admissions have now been extended to all year groups and work continues to integrate with other services i.e. Special Education, Transport and Free School Meals, to realise an end-to-end digital service;
- To support our schools, the NISTR has been enhanced; and
- To support EA staff, the HR Self Service system and digital Recruitment Service (Taleo) have been introduced.

EA will continue in its efforts to reduce paper consumption and change ways of working to utilise online/IT platforms.

Single Use Plastics (SUP)

EA is committed to removing all SUP from the Estate, including sustainable disposable supplies for the EA Catering Service, with the aim of reducing single use plastics at source.

Water

Overall water consumption across the Estate was 1,349,327 m³ and the £3.78m cost has remained constant over the past two years. However increased water charges of 13.4% will apply in 2023/24. Schools are informed of unusually high-water consumption and are advised on how to investigate and submit a water rebate application. The QES Service is benchmarking water consumption across EA's Estate, with focused efforts on quantification of schools' water consumption by pupil. Efforts are ongoing to consider water efficiency technologies and initiatives to embed a culture of responsible water use across the Estate.

Operations

Area Planning

Area Planning is about ensuring that the educational needs of children are met in the most efficient and effective way possible. This can best be achieved through a network of viable and sustainable schools that are of the right type, size, located in the right place, at the right time and have a focus on raising standards.

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

Capital Development

All new Capital Build Projects must now be progressed on the Net Zero Energy Building (NZEB) standards and Building Research Establishment Environmental Assessment Method (BREEAM). New buildings must achieve an excellent BREEAM rating and refurbishments a very good rating. Four 2020 projects continue to be piloted under NZEB and two under BREEAM.

Catering

The EA Catering Service continues to consider energy savings when procuring goods and services.

Digital Transformation and ICT

EA ICT is transitioning standard device provision for most users to laptops, which in addition to Office 365 advancements is improving communication and enabling teams to work collaboratively on documentation, therefore reducing the need for travel to meetings. A total of 138,691 online meetings and 509,681 online calls were held in 2022/23.

PERFORMANCE REPORT - ANALYSIS

Sustainability Report

Increased utilisation of Cloud technology is also generating environmental benefits. Cloud computing has significant advantages in reducing energy consumption and carbon emissions. The use of data analytics allows a more focused approach to potential sustainability areas.

Facilities Management

The EA Facilities Management Service focused on emergency works in 2022/23 as funding was not available for improvements to the built estate to contribute to sustainability improvements.

Procurement

EA Procurement is working to embed sustainability into procurement practices:

- a. All above threshold works and services competitions include at least 10% of their award criterion for Social Value, which includes a consideration of working towards carbon neutral impact as a potential area;
- b. Where applicable all contracts consider NI Executive's multi-decade Green Growth Strategy;
- c. Contracts include were feasible Recycling by ensuring Contract Terms and Conditions do not inhibit the purchase of re-manufactured, refurbished and recycled products;
- d. All goods contracts include provision for reducing packaging and the use of recycled packaging;
- e. Construction projects consider Build Smart and Sustainable initiatives where sustainability consists of measures to reduce use of energy and or natural and man-made resources, to improve waste management, to improve employment and training opportunities, and otherwise to protect or improve the condition of the environment or the wellbeing of people. Environment is defined as 'all and any land, water and air within any natural or man-made structure above or below ground. This supports UKs government's commitment to deliver UN Sustainability Development Goals; and
- f. All construction projects achieve required BREEAM ratings.

Directors' Report

Long Term Trend Analysis

EA Total Outturn

In 2022/23 EA received total budget allocations of £2,567.9m (2021/22 £2,420.0m) 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 2022/23 EA maintained service delivery in a challenging operational environment and supported the sector in managing the financial impacts of unrest in Ukraine resulting in exceptionally high energy and general inflationary pressures 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 £229.28m throughout the year has enabled EA to report a small underspend of £0.262m (0.01%) against budget. There is also an additional small underspend of £0.210m against DE funded Premature Retirement Costs (PRC) in-year.

The Final Resource Outturn position reported for 2022/23 notes:

- an overspend of £3.006m for Aggregated Schools Budgets equating to 0.2% of that total budget
- an underspend of £4.840m across Block Grant Budgets equating to an underspend of 0.5%.
- total overspends of £1.459m (0.7%) across a range of earmarked budgets and other allocations.
- An underspend of £0.097m (0.2%) on the total Youth recurrent budgets.

EA fully spent its capital allocations of £123.4m in 2022/23, with over £83.6m (68%) invested in the school estate (£59.7m in minor works and £23.9m in major works). Remaining capital funding included allocations to a Devices for Disadvantaged Children Scheme (£1.0m), EA Transport Fleet (£5.7m), EA ICT infrastructure including EdIS (£30.7m) and Youth (£2.4m).

EA's budget strategy relies heavily on securing in year budget allocations and this represents a significant financial risk to the organisation. In 2023/24 EA will work in conjunction with Education partners to develop a service delivery model that will bring schools and 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.

ACCOUNTABILITY REPORT – Corporate Governance Report

Directors' Report

Total School Spend

At over £1.415bn (including VGS/GMI), the Aggregated Schools' Budget outturn is the largest element of total EA outturn. In 2022/23 Schools also received allocations from Earmarked (£84m) and Recurrent (£12m) budgets and EA funded VG-GMI schools excepted items (£66m) bringing total allocations to schools to £1,577m, equating to 61% of EA funding received in 2022/23.

From 2015 to 2022 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 2022/23 DE increased the level of financial support to schools to address the costs of pay awards across the sector, pressures in meeting demand for SEN and increases in energy costs to mitigate the impact of the current economic environment.

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

EA is clear that given the significance of the financial and non-financial challenges facing the education sector at present, the current means of service delivery are unaffordable going forward.

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



Sara Long
Chief Executive

28 September 2023

ACCOUNTABILITY REPORT – Corporate Governance Report

Directors' Report

Corporate Governance Report

Directors' Report

Chief Executive: Ms Sara Long

Chairperson: Mr Barry Mulholland

Our Board

In line with the Education Act (NI) 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 VG schools; and
- 1 member representative of the interests of controlled grammar schools.

Board Membership during 2022/23

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

* Membership ceased on 5 May 2022 (Assembly Election)

** Membership ceased on 5 May 2022 and returned as a Board Member on 31 May 2022

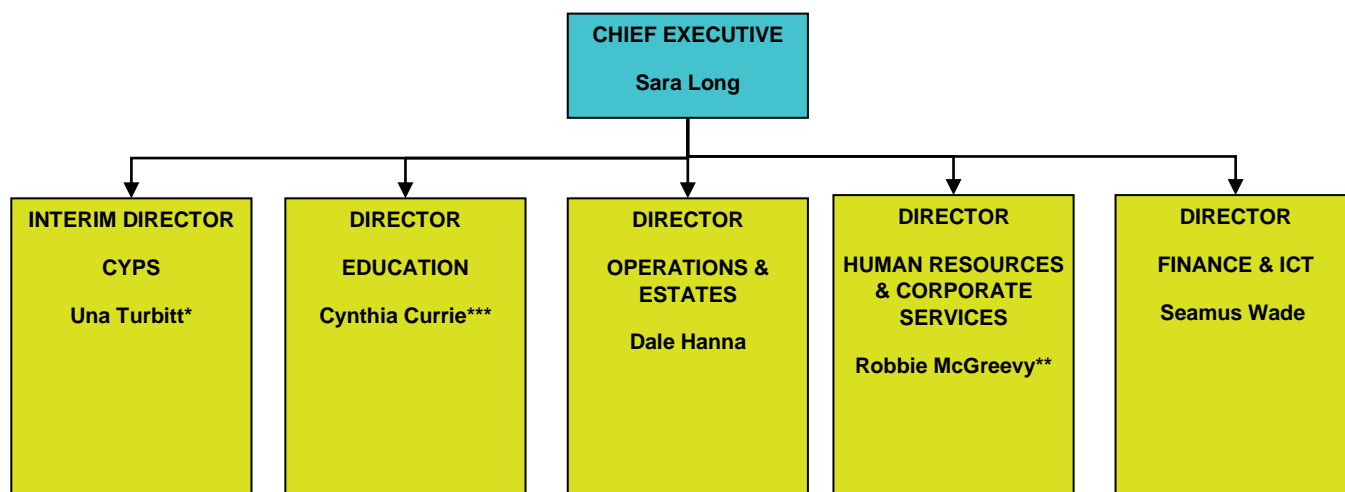
***Appointed as a Board Member on 31 May 2022

ACCOUNTABILITY REPORT – Corporate Governance Report

Directors' Report

Executive Directors

EA's executive team – the Corporate Leadership Team (CLT) - consists of the Chief Executive and five Directors. The EA CLT team during the 2022/23 financial year is set out below.



*Una Turbitt was appointed as Interim Director of CYPS 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 2022/23		Based on Invoice Date 2021/22	
	Number	Value £000	Number	Value £000
Total bills paid in the year	379,150	922,151	352,306	836,475
Total bills paid within 10 days	264,316	853,322	179,520	751,817
% of bills paid within 10 days	69.71%	92.54%	50.96%	89.88%
Total bills paid within 30 days	340,422	902,619	263,287	805,198
% of bills paid within 30 days	89.79%	97.88%	74.73%	96.26%

Payment performance for both the 30 days metric and 10 days metric improved in 2022/23 compared to the previous year. The primary reason for the 15% improvement to the 30 days metrics was additional staffing resources over the full year to process invoices and work with suppliers to resolve outstanding issues on invoices on a timelier basis. EA is working to implement an e-invoicing solution to help improve payment performance into the future.

EA incurred net interest charges of £8,317 in 2022/23 (2021/22: £2,471) 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 February 2022, EA implemented a new Complaints Handling Policy and Procedure which incorporated a number of procedural changes including:

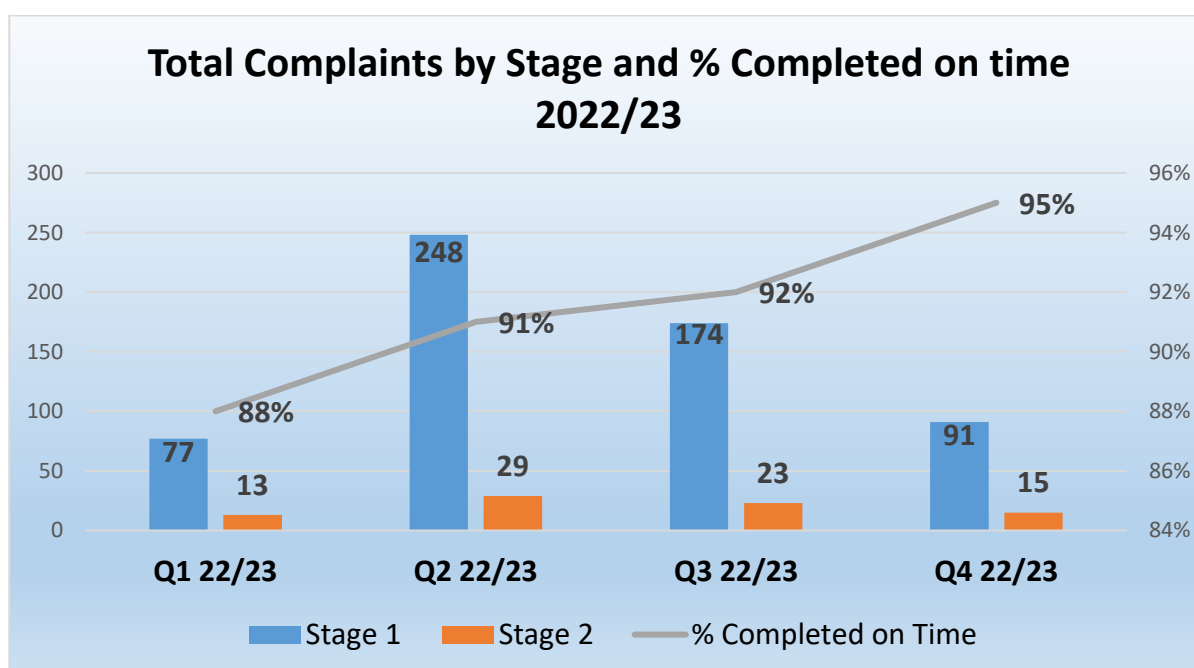
- the move from a three-stage complaints process (Stage 1a, 1b and 2) to a two-stage complaints process (Stage 1 and 2);
- the requirement for frontline staff to log complaints received onto a newly developed Complaints Management System; and
- a greater emphasis being placed on attempting to resolve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

The Unreasonable Complaints Policy was revised and approved in February 2023 and is now adopted as the Unacceptable Actions Policy.

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 2022/23, EA received 670 complaints, an increase in 10% from the previous year. The breakdown in stages is as follows:

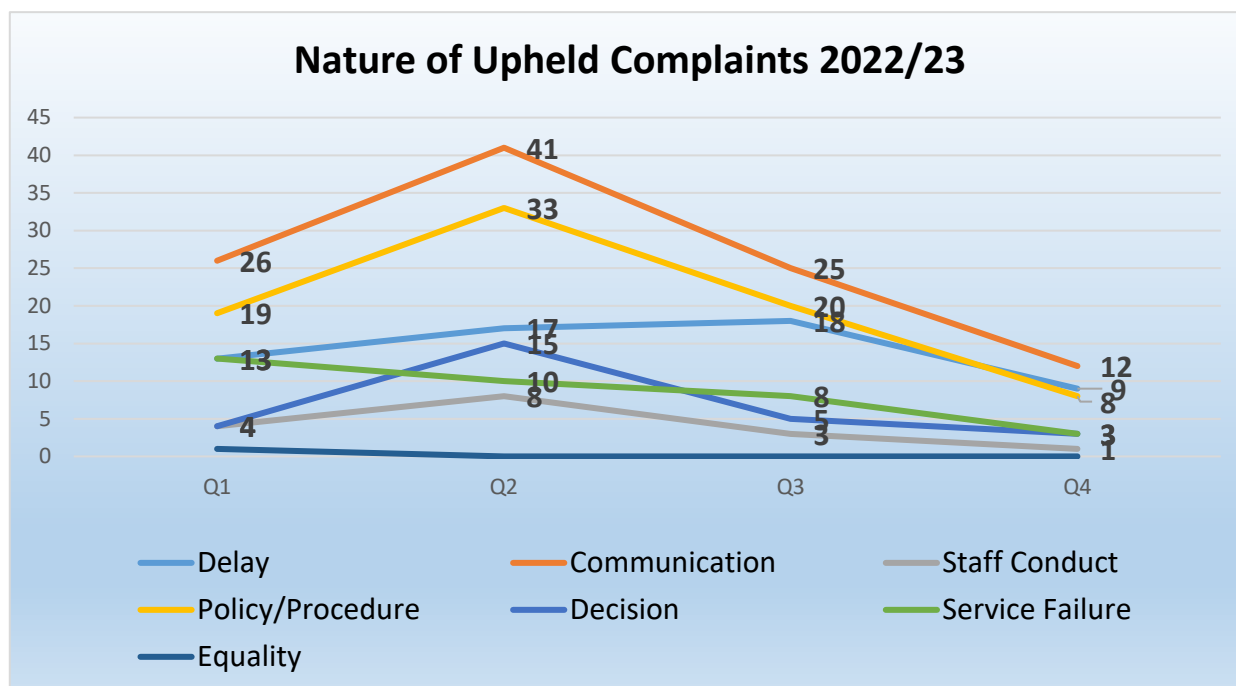
- EA received 590 Stage 1 complaints. These are dealt with and resolved by frontline staff with a five working day response deadline. Of that number, 94 (16%) were Upheld (includes Partially Upheld), 346 (59%) were Resolved and 150 (25%) were Not Upheld.
- EA received 80 Stage 2 complaints. These are investigated by senior staff and responses approved and issued by the relevant Director within 25 working days. Of that number, 45 (56.25%) were Upheld (includes Partially Upheld), 5 (6.25%) were Resolved and 30 (37.50%) were Not Upheld.



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. The percentage of complaints completed on time has improved consistently throughout the year with Q4 having the highest percentage closed on time at 95%. The overall % of complaints responded to on-time in this year is 91%. As with the previous year, communication issues and policies/procedures are the leading reasons for upheld complaints.

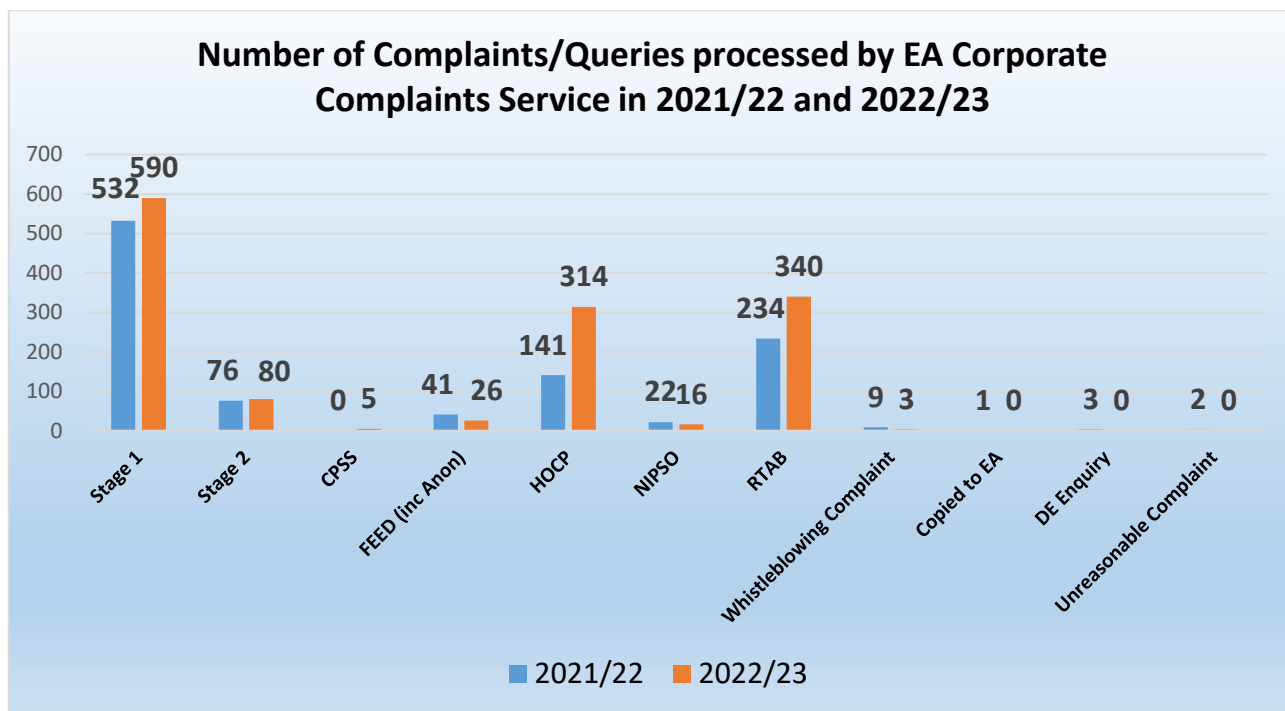


There was a significant increase in complaints with Delay issues from Q1 to Q2, however there has been a decline in the last 2 quarters. Other reasons for complaints remain relatively static with communication issues remaining the dominant reason for upheld complaints in all quarters.

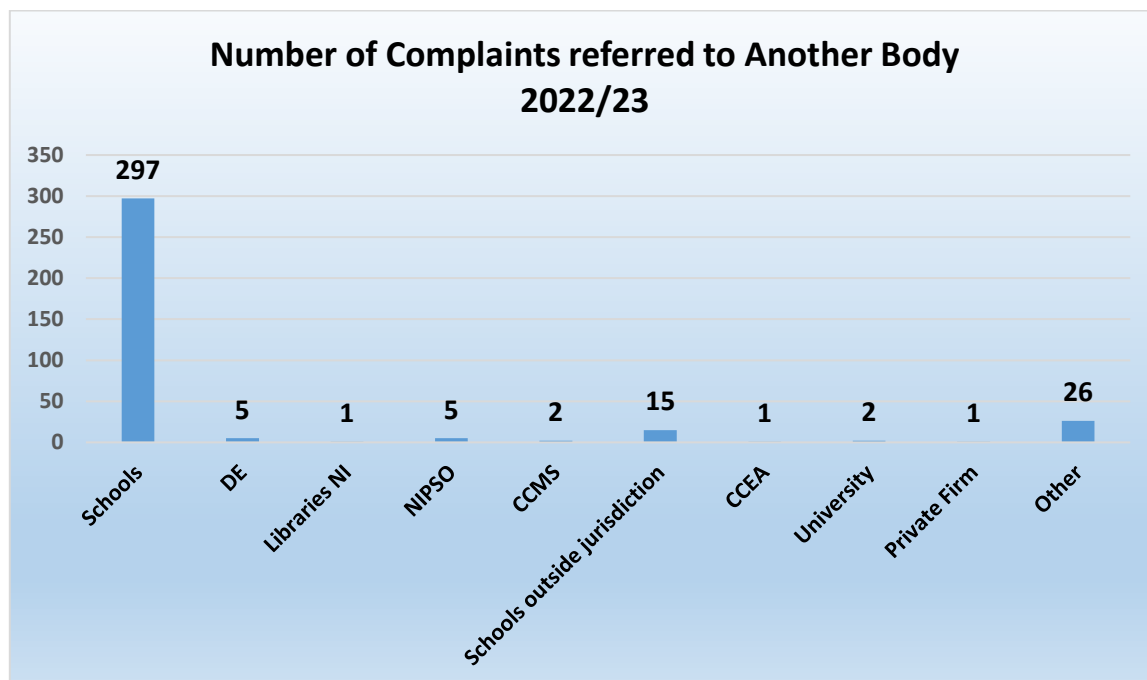
In addition to the complaints handled under EA's Complaints Handling Procedure at Stages 1 and 2, the EA Corporate Complaints Service also processed the following complaints and queries:

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 or Anonymous Complaints (i.e. the complainant has not revealed their identity or has requested to remain anonymous)
RTAB	Complainant Referred To Another Body (See breakdown of other bodies below)
NIPSO	Enquiries and Investigations from NIPSO
Copied To EA	Complaint is directed to another Body and a copy is forwarded to EA
DE	Enquiries from DE
Unreasonable Complaint	The Unreasonable Complaints Policy/Unacceptable Actions Policy has been applied
Whistleblowing Complaint	The Whistleblowing Policy has been applied
CPSS	The Child Protection Policy and Procedures have been applied
HOCP	Handled Outside EA's Complaints Policy: -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.

Directors' Report



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 referred to more than one body to help resolve their issue.



Complaints provide valuable customer feedback and identify opportunities to improve services and service delivery across 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, several improvement measures have been implemented.

The Complaints Service has extended the reporting process to share lessons learned with key service areas to assist with continuous improvement through policy changes or staff training. Significant work

ACCOUNTABILITY REPORT – Corporate Governance Report

Directors' Report

has been completed to develop online training for all staff and additional mandatory training for managers. The Service continues to work closely with the NI Public Services Ombudsman to consult on policy changes and to resolve complaint investigations.

Personal Data Incidents

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

Statement of Accounting Officer's Responsibilities

Under Paragraph 15, Schedule 1 to the Education Act (NI) 2014, DE has directed EA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of EA and of its income and expenditure, Statement of Financial Position, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer of EA 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.

DE has appointed Sara Long as Accounting Officer for EA. 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 for which the Accounting Officer is responsible, are set out in *Managing Public Money NI* published by the Department of Finance (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

GOVERNANCE STATEMENT

Scope of Responsibility

EA is a NDPB 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 people, and for ensuring the provision of efficient and effective youth services.

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 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 Integrated Governance Framework

EA's Integrated Governance Framework was launched in August 2022. The Integrated Corporate Governance Framework sets out the corporate governance arrangements of EA. This overarching framework provides the strategic focus on governance and is the framework within which EA and its employees operate.

The Corporate Governance 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's resources are used appropriately and efficiently, operating in accordance with best practice. It also sets the relationship between EA and DE. The framework should be read in conjunction with the DoF publication - Corporate Governance Guidance: DAO (DFP) 06/13 (attachment) - Corporate Governance in Central Government Departments: Code of Good Practice NI 2013 (finance-ni.gov.uk)

Corporate governance is the way in which organisations are directed, controlled and led. It defines relationships and the distribution of rights and responsibilities among those who work within the organisation, determines the rules and procedures through which the organisation's objectives are set, and provides the means of attaining those objectives and monitoring performance.

Corporate governance is at the heart of EA and is the central overarching framework within which we plan, deliver and evaluate the delivery of our statutory functions. The Corporate Governance Framework will help us understand corporate governance and the key pillars that facilitate the structures, processes and organisational culture that lead to excellent governance. The framework needs to be considered in its entirety to ensure a comprehensive perspective of good practice.

EA is committed to and acknowledges the important role we play in the delivery of PfG objectives which are intended to address the most significant issues facing our society, to make a difference to the things that matter most to people and, for EA, the focus is to 'give our children the best start in life'. It is essential EA governance keeps improvement of outcomes for children and young people at its core.

EA is committed to delivering better outcomes for all the children and young people for whom we provide services. Benefits of robust governance arrangements should be realised by EA employees, stakeholders and ultimately in the educational outcomes for young people. To do so, we must ensure that effective governance arrangements are in place throughout the organisation. The framework is intended to be a living document and will evolve in line with best practice.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

CORPORATE LEADERSHIP TEAM

EA's corporate business is primarily managed through the Corporate Leadership Team, the EA Board and its Committee structure. The Corporate Leadership Team is comprised of the following officers:

- Chief Executive
- Director of CYPs
- Director of Education
- Director of Finance & ICT
- Director of Human Resources and Corporate Services
- Director of Operations and Estates

EA BOARD

The role of the EA Board involves ensuring that EA's policies and actions support the NI Executive's PfG targets and the strategic policies of the Minister of Education, and that EA's affairs are conducted with regularity and probity and deliver value for money. The EA Board is supported in its work by a number of Board Committees.

The Board considers and ratifies the business and recommendations from each Committee meeting and during 2022/23 it considered and approved EA's Corporate Business Plan and Risk Management updates.

A review of EA Board's Committee structure took place during 2020/21 and the following Committee structure has been operational since April 2021:

- Strategic Planning and Policy Committee;
- Performance and Engagement Standing Committee and its Sub Committee on Child Protection and Safeguarding;
- Resources and People Committee;
- Membership and Teaching Appointments Committee;
- Governance Risk and Audit Committee;
- Remuneration Committee;
- Appointments Advisory Committee; and
- Expulsions Committee.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Attendance at Board Meetings

Thirteen meetings were held during 2022/23 (including two special meetings of the Board). Overall, the attendance rate of Members was 90% in 2022/23, attendance at the Board was as follows:

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Mr B Mulholland	12	13	92
Rev A Adams	11	13	85
Miss F Boyd	13	13	100
Mr D Cargo*	2	2	100
Mrs P Carville OBE	7	13	54
Mr J Craig**	12	12	100
Mr S Donnelly***	5	10	50
Mr G Doran*	2	2	100
Miss R Ferguson***	10	10	100
Mr R Hassard	10	13	77
Rev R Herron OBE	13	13	100
Mr M Johnston	12	13	92
Mr P Kavanagh**	12	12	100
Mrs S Kelly	11	13	85
Dr J Kyle***	10	10	100
Mr G Lundy	12	13	92
Mr F Maskey**	11	12	92
Mr N McCausland*	2	2	100
Mrs G McGrath	10	13	77
Dr A McMorran* OBE	2	2	100
Ms A Mervyn**	12	12	100
Mr K Mulvenna	13	13	100
Mr L Ó Flannagáin	7	13	54
Miss R Rainey OBE	13	13	100
Mr M Storey***	9	10	90

* Members whose membership ceased on 5 May 2022 due to the Assembly Election

** Members whose membership ceased on 5 May 2022 due to the Assembly Election and returned to the Board's membership on 31 May 2022

*** Members who were appointed to the Board on 31 May 2022 following the Assembly Election

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

NB: Percentages are calculated based on each member's attendance against the maximum total number of meetings for that member.

Specific Issues of Note

The role of the Board includes policy making, strategic planning, priority setting and good governance. The Board receives reports from its Committees and Sub-Committee to enable its Members to perform the vital role of monitoring and evaluating the implementation of EA's statutory duties and policies. The Board continues to interrogate and to receive assurances from officers on all matters of EA business and, as appropriate, those assurances are set out in the Board and Committee minutes.

During the year, a number of Board Member workshops were held. These included consideration of:

- EA's savings delivery plan;
- Area Planning;
- The development of the EA People Plan;
- Engagement with the Independent Review of Education Panel; and
- The findings of DE's Landscape Review of EA.

The Landscape Review, undertaken by Baker Tilly Mooney Moore on behalf of DE, was published on 22 June 2022. Its purpose was to consider EA's overall operation and governance arrangements and the extent to which EA was able to deliver against stated Executive and Departmental priorities. EA officers continue to progress actions, alongside DE colleagues, against the recommendations contained in the Landscape Review.

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's duty to encourage and facilitate the development of Integrated Education;
- The exercise of EA's functions in relation to IME 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 SEN;
- 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 children and young people

Attendance at Committee Meetings

The Committee met monthly except for July and August. Ten meetings were held during 2022/23 (two meetings were held by zoom, six meetings were held by a blended approach in person and through MS Teams, and two meetings by MS Teams only).

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Overall, the attendance rate of Members was 84% and attendance at the Committee during the year was as follows:

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Rev A Adams (Chair)	10	10	100
Mr R Hassard (Vice-Chair)	8	10	80
Mr D Cargo	1	1	100
Mr J Craig	6	9	67
Mr S Donnelly	5	8	63
Mr M Johnston	10	10	100
Mrs S Kelly	10	10	100
Dr J Kyle	8	8	100
Mr F Maskey	9	9	100
Mr N McCausland	0	1	0
Mrs G McGrath	9	10	90
Dr A McMorran OBE	1	1	100
Mr K Mulvenna	10	10	100
Mr L Ó Flannagáin	5	10	50
Miss R Rainey OBE	10	10	100
Mr B Mulholland	9	10	90

Miss R Ferguson and Mr M Storey were in attendance in an observer capacity for the June meeting of the Committee following their appointment to the Board after the Assembly Election on 5 May 2022.

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;
- 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.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Attendance at Committee Meetings

The Committee met monthly except for July and August. Ten meetings were held during 2022/23 (two meetings were held by zoom, six meetings were held by a blended approach in person and through MS Teams, and two meetings by MS Teams only).

Overall, the attendance rate of Members was 83%. Attendance at the Committee during the year was as follows:

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Mr J Craig (Chair)	10	10	100
Miss R Ferguson (Vice-Chair)	7	8	88
Miss F Boyd	10	10	100
Mr D Cargo	2	2	100
Mrs P Carville OBE	7	10	70
Mr S Donnelly	3	8	38
Mr G Doran	2	2	100
Mr R Hassard	9	10	90
Rev R Herron OBE	10	10	100
Mr M Johnston	10	10	100
Mr P Kavanagh	7	7	100
Mrs S Kelly	9	10	90
Dr J Kyle	7	8	88
Ms A Mervyn	9	10	90
Mr N McCausland	1	2	50
Mrs G McGrath	8	10	80
Dr A McMorran OBE	1	2	50
Mr K Mulvenna	9	10	90
Mr L Ó Flannagáin	6	10	60
Miss R Rainey OBE	10	10	100
Mr M Storey	5	8	63
Mr B Mulholland	9	10	90

Miss R Ferguson and Mr M Storey were in attendance as observers for the June 2022 meeting of the Committee following their appointment to the Board after the Assembly Election on 5 May 2022.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Specific Issues of Note

The Committee carried out its programme of work, as set out in the work programme (above). Noteworthy items of business during the year included the Committee's approval of:

- Strategic Area Plan 2022-2027: Planning for Sustainable Provision;
- Special Education Strategic Area Plan 2022-2027: Planning for Special Education Provision; and
- Associated Operational Plan 1 2022-2024

These strategic plans aim to ensure that all 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. The Development Proposals considered by the Committee throughout the year were in accordance with the operational plan and were taken through EA's governance processes.

The Review of Committee Structure Sub-Group met during the year to consider the establishment of a working group to facilitate further study, engagement and understanding between Members and officers at the early stages of controlled schools' development proposals. The Sub-Group agreed, and subsequently the Board, to test a number of upcoming cross sectoral proposals contained within the Operational Plan, with consideration to be given to the impact of the Integrated Education Act on area planning, and the involvement and engagement of the Controlled Schools' Support Council.

The Committee maintained a strategic oversight in relation to the progress of the SEND Strategic Development Programme and was assured of the progress made across the three EA-led projects which were independent of the SEND Transformation Programme Outline Business Case. The Committee also maintained a focus on recruitment in relation to four additional projects (and Programme Management Office) which were initiated during the year.

The Committee received updates on strategic priorities in relation to Integrated Education during the year and it was briefed on DE's and EA's duty to encourage, facilitate and support Integrated Education following the implementation of the Integrated Education Act 2022. Updates were also provided on the strategic priorities in relation to IME and the Committee considered in detail a report from Dr R McVeigh on Irish education and the statutory duty.

The Committee received assurance on the work taking place to reset the strategic vision of EA during the period 2024-2029, taking account of the Landscape Review of EA. In light of the financial constraints faced by EA, the Committee approved a revised action plan to deliver the recommendations from the Review.

A briefing was provided on the strategic delivery of the EdIS programme and Members welcomed progress across a range of workstreams which aimed to support a dynamic educational environment and the delivery of digital services to facilitate the best educational outcomes, as well as to reduce inequalities for all children and young people. The Committee noted challenges in relation to the rollout of the NISTR pilot and welcomed a review of user experience to inform a formal lessons learned exercise.

The Committee has sought at all times to interrogate and to receive assurances from the officers on all matters relating to the business of the Committee. The level of assurance provided is recorded in the minutes of the Committee.

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;

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

- Ensuring EA is developing All Our People to carry out their jobs successfully and Managing Our Resources effectively and efficiently.

Attendance at Committee Meetings

The Committee met monthly except for July and August. Ten meetings were held during 2022/23 (two meetings were held by zoom, six meetings were held by a blended approach in person and through MS Teams, and two meetings by MS Teams only).

Overall, the attendance rate of Members was 79%.

Attendance at the Committee during the year was as follows.

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Rev R Herron OBE (Chair)	10	10	100
Mr M Johnston (Vice-Chair)	10	10	100
Miss F Boyd	10	10	100
Mrs P Carville OBE	8	10	80
Mr G Doran	1	1	100
Miss R Ferguson	6	8	75
Mr R Hassard	7	10	70
Mr P Kavanagh	9	9	100
Mr G Lundy	10	10	100
Mr N McCausland	0	1	0
Mr K Mulvenna	9	10	90
Mr L Ó Flannagáin	2	10	20
Mr M Storey	6	8	75
Mr B Mulholland	9	10	90

Mr S Donnelly was in attendance as an observer for the June meeting of the Committee following his appointment to the Board after the Assembly Election on 5 May 2022.

Specific Issues of Note

This Committee deals with financial matters, operations and estates issues, contracts, tenders and issues relating to human resources policy development as well as strategic and corporate matters in connection with teaching and support staff for whom EA is the employing authority.

The Committee was assured of the work being taken forward in respect of an external review of human resources which will focus on service delivery improvements for customers, schools, children and young people. Once the review is complete, the findings will be considered by the Corporate Leadership Team and a report will be presented to the Committee.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

The Committee was kept apprised of, and received assurances on, the actions and progress in respect of industrial action and the pay and grading review.

The Committee established a Members' Sub-Group to manage the escalating risk of delivering additional school accommodation to manage the increasing numbers of SEN placements required for 2022/23. The 'SEN Placements for September 2022' subgroup met six times between April and August with the following Terms of Reference:

- Recommend, as appropriate the strategic EA action planned as part of the SEN Placements for September 2022;
- Receive assurances in respect of the critical project phases proposed to address the delivery of the project and any other delivery gaps;
- Provide Resources and People Committee input to the delivery expectations of the project;
- Receive assurances in respect of the project's endeavours in terms of inter-agency co-operation, stakeholder engagement and strategic communications; and
- Receive assurances that the contingencies are being considered the delivery of the project.

The Committee continued to receive reports each month setting out the degree of financial risk to EA's overall financial position for 2022/23, along with information on emerging pressures and easements, and the engagement that was taking place between EA and DE finance teams on the basis of assumptions that underpinned in-year pressures. At all times, the Committee sought to receive assurances from the officers on financial matters. The level of assurance provided is recorded in the minutes of the Committee.

In November 2022, the NI Secretary of State released his Budget announcement. Two Board Member workshops were held in December 2022 to consider EA's draft 2022/23 savings plan and reports were provided to the Committee, at its January 2023 meeting, on correspondence between the Permanent Secretary and the Chief Executive. The Draft Savings Plan for 2022/23 was approved (political members dissenting) at a special meeting of the Board on 17 January 2023. The Committee remains highly concerned at the scale of risk to EA's overall financial position, particularly as the pressures currently facing the system are expected to increase and present significantly more challenges in 2023/24. The Committee is very aware that the budget reductions will potentially have a detrimental and profound impact on the services provided to schools and ultimately on the educational experience and outcomes of children and young people.

Governance, Risk and Audit Committee

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

- Corporate Governance Framework;
- Management of risk across EA; and
- Delivery of its 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 circular 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 DE and the NI Audit Office (NIAO).

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Attendance at Committee Meetings

The Committee met five times during the year (one meeting was held by zoom, one meeting was held by MS Teams and three meetings were held by a blended approach in person and through MS Teams).

Overall, the attendance rate of Members was 80%.

Attendance at the Committee during the year was as follows:

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Mr G Lundy (Chair)	4	5	80
Mr D Cargo (Vice-Chair)	1	1	100
Miss R Rainey OBE (Vice-Chair)	4	5	80
Rev A Adams	4	5	80
Mr J Craig	3	3	100
Mr S Donnelly	3	4	75
Mr G Doran	0	1	0
Mr P Kavanagh	2	2	100
Ms A Mervyn	4	4	100
L Ó Flannagáin	3	5	60
Ms I Knox	4	5	80
Mr T Salmon	5	5	100

Miss R Ferguson and Mr J Kyle were in attendance as observers for the June meeting of the Committee following their appointment to the Board after the Assembly Election on 5 May 2022.

Specific Issues of Note

The Committee completed a comprehensive work programme during the year. Particular attention was given to the consideration of risk management and the HIAA's independent review of the Corporate Risk Register. The standard of financial management information presented to the Board is detailed, and the Committee was encouraged that the 2021/22 EA Annual Report and Accounts were reviewed by the Comptroller and Auditor General and were certified without qualification. This is a notable achievement, particularly given the budgetary challenges that EA continues to face.

The Committee recognised that EA's priority during the year remained the delivery of efficient and effective education provision.

The Committee welcomed the assurance from Internal Audit that EA's Governance Framework remains satisfactory and sufficient to meet the standards of good governance.

The Board has set out its requirements for the effective management of risk within EA's Risk Management Strategy (RMS). The content and focus of the Corporate Risk Register has evolved over time to demonstrate a strong linkage between the requirements of DE and the Authority's strategic and business planning, risk management, the quarterly assurance process and performance reporting. A key principle within the RMS is that risk is managed at the lowest practicable level and there is evidence that risks previously managed at Director level are now beginning to move down into the registers operated by Assistant Directors and within revised enduring structures. The Committee has reviewed

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

a quarterly analysis of the Corporate Risk Register from the Head of Internal Audit and Assurance as well as the completion of a risk-based Internal Audit Strategy which specifically addresses the critical risks identified by the Senior Leadership Team.

NIAO's Report to Those Charged with Governance (RTTCWG) in respect of its audit of EA's 2020/21 Annual Accounts was presented to the Governance, Risk and Audit Committee in April 2022.

The Committee participated in an agreed programme of training for members, particularly induction training for new members. In addition, the Committee undertook a self-assessment exercise during 2022/23.

The Committee interrogated and received assurances from the officers during the year on all matters of corporate governance, risk management, financial management, and internal control. The level of assurance provided is recorded in the minutes.

Self-Assessment of Effectiveness

The Committee reviewed regular reports from CLT, Head of Corporate Governance and the Head of Internal Audit and Assurance and provided support to EA in its responsibilities for reviewing the reliability and integrity of the following areas of business:

- Corporate Governance Framework;
- The Management of Risk across EA; and
- Delivery of the internal audit function in EA.

The Committee reviewed quarterly progress reports from the Head of Internal Audit and Assurance and reports on the implementation of priority 1 audit recommendations and Members are content that the action taken to deal with control weaknesses and other issues raised is satisfactory. The Committee continues to monitor timescales for completion of priority 1 recommendations. Members also welcomed the satisfactory opinion included within the Head of Internal Audit's Annual Report for the 2022/23 year.

It is the Committee's opinion that the assurances on corporate governance, risk management, financial management and internal control that have been presented to it and the Accounting Officer during the year were appropriately comprehensive, reliable and of sufficient integrity to assist EA and the Accounting Officer in meeting their accountability obligations for 2022-23.

Membership and Teaching Appointments Committee

The role of the Committee is to:

- Make appointments on behalf of EA, under the provisions of Schedules 4 and 5 of the Education and Libraries (NI) Order 1986 or Schedule 3 of the Further Education (NI) 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.

Attendance at Committee Meetings

The Committee met monthly except for July and August. Ten meetings were held during 2022/23 (two meetings were held by zoom, six meetings were held by a blended approach in person and through MS Teams, and two meetings by MS Teams only).

Overall, the attendance rate of Members was 90%.

Attendance at the Committee during the year was as follows:

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Rev R Herron OBE (Chair)	10	10	100
Mr M Johnston (Vice-Chair)	10	10	100
Miss F Boyd	10	10	100
Mrs P Carville OBE	8	10	80
Mr J Craig	6	9	67
Mr G Doran	1	1	100
Miss R Ferguson	7	8	88
Mr R Hassard	7	10	70
Mr P Kavanagh	9	9	100
Dr A McMorran OBE	1	1	100
Miss R Rainey OBE	9	10	90
Mr B Mulholland	9	10	90

Mr S Donnelly and Mr M Storey were in attendance as an observer for the June meeting of the Committee following their appointment to the Board after the Assembly Election on 5 May 2022.

Mr G Lundy was in attendance as an observer at five meetings of the Committee.

Specific Issues of Note

The Committee approves the appointment of principals and vice principal posts of controlled schools and the appointment and transfer of assistant teachers in controlled schools. This is a statutory function of the Committee. The Committee also makes appointments to Boards of Governors of controlled, maintained and voluntary schools.

The Committee continued to support schools during the year through Governor and Teaching appointments. It sought and received assurances throughout the year that all appointments had been progressed through appropriate processes.

The Committee receives performance metrics each month to show the level of governor vacancies across all controlled schools and the level of vacancies in all governor posts for which EA has specific appointing responsibility, across all categories of schools. The Committee has noted that the uptake of filled governor positions has remained consistently high throughout the year (approximately 94%).

EA's School Governance Service has been working collaboratively with DE and other education partners in readiness for the 2023-2027 reconstitution process for Boards of Governors. It is anticipated that there will be some slippage in the 2023-2027 reconstitution timetable as commencement was delayed in 2022/23.

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

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

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 Board Act (NI) 2011 and with the requirements set out in DE legislation and guidance.

Attendance at Committee Meetings

For the purposes of presenting the attendance report to the Committee in March 2023, all Members have been marked in attendance for the March meeting. After the Committee meeting today, the attendance report will be amended to reflect any apologies/non-attendance.

The Sub Committee met four times during the year (one meeting was held by zoom, two meetings were held by MS Teams and one meeting was held by a blended approach in person and through MS Teams).

Overall, the attendance rate of Members was 80%.

Attendance at the Committee during the year was as follows:

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Mrs P Carville OBE (Chair)	4	4	100
Mr F Maskey (Vice-Chair)	4	4	100
Rev A Adams	4	4	100
Mr S Donnelly	2	4	50
Mrs S Kelly	4	4	100
Dr J Kyle	3	4	75
Mr G Lundy	2	4	50
Ms A Mervyn	2	4	50
Mrs G McGrath	3	4	75
Mr K Mulvenna	4	4	100
Mr B Mulholland	3	4	75

Miss R Ferguson and Mr M Storey were in attendance at the June meeting of the Committee as observers.

Specific Issues of Note

Throughout the year the Committee sought and received assurances in relation to the progress of recommendations from Safeguarding Board NI Case Management Reviews, Individual Agency Reviews, Domestic Homicide Reviews and other Reviews where a recommendation related to safeguarding practice in education and youth settings.

The Committee received an update on the rollout of Operation Encompass as an early intervention partnership between PSNI and schools, where schools were informed about PSNI-attended incidents of domestic abuse where children were present. The Committee welcomed the rollout and the positive response from schools; however, it also noted the anticipated resource pressures that the full rollout would place on the EA CPSS.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

A focus of the Sub-Committee was the safeguarding of newcomer children in NI. Updates were provided on the work of the EA Intercultural Education Service to support newcomer children and Members received assurances that the Service was working with DE to address wider barriers and policy issues that impacted on newcomer children's access to education.

The Committee welcomed that a Joint Area Review inspection into safeguarding had been positive about the CPSS and the child centred steps taken by EA to safeguard children.

During the year, the Committee received assurances in relation to the provision of child protection and safeguarding training and on safeguarding arrangements on home to school transport.

The Committee has sought at all times to interrogate and to receive assurances from the officers on all matters relating to the business of the Committee. The level of assurance provided is recorded in the minutes of the Committee.

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 DoF pay remit approval.

There were 4 meetings of the Remuneration Committee during the year with overall Member attendance at 85%.

Attendance at the Committee during the year was as follows:

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Mr B Mulholland (Chair)	4	4	100
Rev A Adams	3	4	75
Mr J Craig	4	4	100
Rev R Herron OBE	4	4	100
Mr G Lundy	2	4	50

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 was one meeting of the Committee during the year with overall member attendance at 100%.

7 Members served on the Committee.

Attendance at the Committee during the year was as follows:

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Member	2022/23		
	Meetings Attended	Out of a Possible	%
Mr B Mulholland (Chair)	1	1	100
Miss F Boyd	1	1	100
Mr P Kavanagh	1	1	100
Mr S Donnelly	1	1	100
Mrs S Kelly	1	1	100
Mr K Mulvenna	1	1	100
Mr M Storey	1	1	100

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 2022/23 financial year. Each meeting requires the attendance of three Board Members. There is no standing membership for this Committee.

Review of Board Effectiveness

The Board met thirteen times during the year (including two special meetings of the Board) and regularly reviewed the assurances provided on the management and delivery of strategic priorities throughout the financial year. The EA Board fully recognises the importance of its role in scrutinising the delivery of corporate and strategic business and its associated challenge function. I consider that the EA Board Members operated effectively during 2022/23, meeting regularly and considering appropriate issues at a strategic level.

The business of the Board Members is conducted in accordance with EA's Standing Orders, EA's Scheme of Delegation and Authorisations and the Committees'/Sub Committees. These have been reviewed and updated as part of the annual review of Board Effectiveness.

The Board has developed a successful protocol to give guidance to Board Members who join meetings either online or through a blended approach. The protocol also provides assurance to the Chair of the respective meeting that all Members are engaging in the meeting in a confidential and secure workspace. The Chair of the Board or Committee seeks that assurance from any Member who is joining the meeting online at the start of every meeting.

Each of the Board's Committees and Sub Committee is currently developing its annual report for 2022 – 2023 which attends to the following items of business:

- Role and Responsibilities of the Committee;
- Membership of the Committee;
- Attendance at Committee Meetings;
- Specific Issues of Note;
- Skills Analysis;
- Training and Development Needs;
- Succession Planning; and
- Annual Self-Assessment of Effectiveness.

Following approval of the Committees and Sub Committee's Annual Reports, the Board Annual Report will be developed. This will outline the appropriate assurances on the effectiveness of the Board's

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

business along with performance information, skills analysis, succession planning and training and development needs for Members of the Board.

As part of the Board Effectiveness Operating Model, a questionnaire was issued to all Board Members seeking their input on the following areas of governance:

- Leadership and Accountability;
- Compliance and Assurance;
- Risk Management;
- Planning and Performance; and
- Learning and Review – EA Board Members' Skills Audit.

The Board Effectiveness questionnaire enables officers to review the balance of skills and experience required for the Board and its Committees so that they are able to fulfil their responsibilities.

The EA Board has 21 independent non-executive Board Members to ensure that Officers are supported and constructively challenged in their role. Each Member is provided with an opportunity to undertake self-evaluation and to 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 2022/23 during July and August 2022. All assessments were agreed by the Board Chair and Board Member and then submitted to DE's Governance Team.

A Chairperson's appraisal was completed with DE's Permanent Secretary and submitted to the DE's Governance Team on 21 September 2022.

In June 2022, DE released its Landscape Review of EA report. The following recommendation was highlighted,

'In line with more general movements towards board behaviours and standards of public office, we would recommend that in the next phase of board development, consideration is given to how the existing Code of Conduct can be enhanced/applied and ensure a modus operandi for board members and enhance performance and board effectiveness.'

EA is considering how the Code of Conduct can be enhanced to support Board performance.

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, CYPS; 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.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Board Member Workshops

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. Members' Interest workshops are meetings arranged to provide Members with an overview of a specific business area in EA or process.

A Committee or individual Member can submit a request for a workshop at any stage of the year, this is considered training and development for Members. The pipeline of workshops is updated and communicated to Members regularly. During 2022/23, four workshops were held on DE's Landscape Review of EA and the Independent Review of Education and two workshops on EA's financial position.

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.

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.

Parliamentary Accountability

I am the Accounting Officer for EA and I am accountable to the Minister for Education through the 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 Treasury guidance. Clear roles and responsibilities of officials are agreed and understood across EA.

Details of Audit Reviews with a Limited or Unacceptable Assurance Opinion

Please note EA does not have any audit reviews with an unacceptable assurance opinion. Audit reviews with limited assurance opinion are detailed below.

a. Regional Youth Organisation Funding

This report issued in April 2022. Internal Audit has identified good practice regarding the arrangements in place to control and monitor the allocation of authorised youth work specifications and delivery of the specifications using the allocated budget by voluntary regional youth organisations. Both voluntary youth organisations are registered with EA. Specifications for the delivery of youth work were publicised. Applications received were evaluated by senior Youth Service personnel and letters of offer were issued. Both organisations submitted quarterly youth work delivery and funding returns. Income and expenditure returns for the previous year's funding were received. Financial verification visits took place and reports have been prepared. However Internal Audit has identified the following key weaknesses within the governance, risk management and control framework:

- The Youth Service has not provided evidence that safeguarding documentation supplied by voluntary regional youth organisations was verified by senior youth service personnel;
- Voluntary regional youth organisations have been funded at excessive levels; and
- A moderation and monitoring visit was only carried out three weeks before the end of the specification time period.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

b. EOTAS

The Limited Assurance detailed in this report which issued in September 2022 reflects the need for the realignment of legacy provision into an outcome focused service, improved governance systems, adequate accommodation, and compliance to procurement policy. As a consequence of these complex issues EOTAS has been identified as an EA corporate risk.

While management are striving to address outlined issues, it is too early in the process to evaluate improved systems.

The systematic issues outlined in this report represent a significant financial and resource challenge for management and are currently impeding the service moving forward quickly to meet the needs of children most at risk of exclusion.

However, work has begun to meet these challenges and manage the identified risks.

c. Fuel Management

This final report issued in January 2023. Although considerable progress and significant control improvement has been evident since the appointment of Head of Fleet, not all recommendations of a 2019 Internal Audit report have been implemented and some further work is necessary to secure a satisfactory assurance in this area. There is currently no single EA Fuel Policy in operation to provide guidance to staff about the processes to be followed for fuel refills, however Internal Audit acknowledge that management have provided a draft policy which is anticipated to be introduced in 2023/24. Several of the issues raised within this report would be addressed by the establishment of a Fuel Policy and procedures which set out the processes to be followed for requesting, issuing, retrieving, security and usage of fuel cards and fobs to obtain greater control, efficiencies and value for money.

d. Estate Maintenance (Health and Safety)

This final report issued in February 2023. The backlog of Statutory Remedial Works is a growing concern. There has been regular discussion with DE and the HSENI on the prioritisation of statutory remedial works. Although the concern at failing to meet statutory obligations has been appropriately identified by management as a critical risk with an almost certain likelihood of occurring within the Operation & Estates Risk Register, it has not yet been escalated to the Corporate Risk Register.

EA's Strategic Plan 2017-27 includes a commitment to "ensure that EA estate is safely maintained and efficiently used". This has been carried into the 2022/23 Corporate Business Plan which includes a Corporate Priority to "improve the management of EA's expansive estate and resources to facilitate a safe and efficiently managed environment for our schools and staff". There is however, no specific objective, delivery strategy or expected outcome relating to school maintenance and in particular addressing the £26m backlog relating to EA's statutory health and safety obligations. The current EA budget situation means that this objective is unlikely to be achieved.

e. Student Support Grants

This draft report issued in March 2023. Although a lot of good practice was identified during the review, Internal Audit identified a number of overpayments caused by an issue with the Protocol system. Additionally, some recommendations made in 2021/22 audit were not fully implemented and Internal Audit identified similar issues during this year's review.

f. Autism Advisory and Intervention Service (AAIS)

This draft report issued in March 2023. Internal Audit found that considerable work has been done in recent years to regionalise processes within the AAIS and to build upon existing services with the introduction of a suite of training courses and additional online resources. However, further work is required to increase capacity of the service to meet rising demand.

Weaknesses were identified with the timeliness of response to referrals, referral system via the Early Years Hub, accuracy and completeness of data, current capacity to monitor and analyse service performance, and communication with parents and other stakeholders.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

g. Nurturing Advisory and Support Service

This final report issued in March 2023. It is clear from testing carried out during the review and via discussions with management that there is a commitment to transforming the EA Nurture and Advisory Support Service into a more consistent and cohesive service.

Internal Audit also acknowledges that management have instigated new systems and procedures with the aim of improving service delivery as well as reporting and monitoring standards. However, this review has identified some weaknesses in relation to risk management and strategic planning while some weaknesses have also been identified in records management, service information, monitoring and reporting.

h. Speech and Language (follow up)

In the previous audit in 2019, eleven recommendations were made. The Language and Communication Service has carried out a considerable amount of work in the intervening period to improve their service with three of these recommendations now having been implemented. However, the Covid pandemic and the forthcoming SEND transformation has resulted in some of the necessary changes in processes being delayed. The remaining outstanding recommendations are currently being addressed by a multi-disciplinary steering group made up of Language and Communication staff and many other stakeholders. This steering group intends to produce a paper in May 2023 which will address these areas and will detail options for a regionalised specialist provision pathway and model of support for the Language and Communication Service to ensure that there is an equitable provision of services for all children requiring them.

i. Role and Responsibilities of Contract Managers and Senior Responsible Owners (SROs)

This draft report issued in March 2023. Many contract SRO's and Contract Managers have been identified and subsequently appointed through their relevant Category Council to manage existing contracts in line with Government Guidance.

However, with this new handover of management control procedures will come a more complex contract management structure which will not wholly be dependent on robust Procurement procedures but will also rely on the implementation of processes by external SRO's and their appointed contract management officers.

EA now requires an increased organisational focus on contract management to drive improvements. This approach to contract management is a very new concept for EA service divisions, and it comes with responsibility for compliance to procurement policy, and the need for key non-procurement staff to be appropriately skilled with clear operational understanding of contracts. This situation will require time and commitment from both CPS and EA services to embed systems and procedures successfully.

j. Trust and Endowment Accounts

This draft report issued in March 2023 and the findings are currently being discussed with management. Internal Audit found that some live legal matters are yet to be resolved. A review of all the T&E accounts held by EA should be carried out to ensure that the trusts are attached to schools and the trust account is being used. If not, then a decision will be needed on how the trust account might be ended and residual monies used by EA.

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.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

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 whistle-blower 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.

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

Data is fundamental to effective, evidence-based decision-making in EA and the wider education system. It underpins everything from major policy decisions to routine operational process. The 2022 Landscape Review stated "We recommend that EA intensifies and accelerates internal work to create a more effective system of data and information management and usage (particularly in how this integrates with EA performance and reporting).

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;
- 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.

The EA Data Insights team have analysed the results of recent data maturity assessments from within EA, stating that the organisation is at an early stage of data maturity. EA's Data Strategy (2021/22) set out the challenges and steps required to begin increasing data maturity by 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 several services across EA, 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) and other services including Primary Behaviour Support & Provision, Post-primary

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Support & Provision, Autism, Literacy, Sensory, SEN EYIS, SENIS MLD, SENIS DS & SLD, Language & Communication, Admissions, Transport and Procurement. The framework is also being used to assess data quality in EMS and SIMS. Innovative automated Power BI data quality dashboards enable teams to ensure that issues identified are then followed up on, driving continuous improvement within the services.

EA's Data strategy continues to formalise data governance across EA, address opportunities for improvement and introduce data standards.

Throughout 22/23, the Data team have been working with CYPs pupil services as a priority. Outcomes from the work to date include a Data glossary, full Database analysis and maintenance and code optimisation. The team have also developed and embedded into the services over 20 new Data Quality and Performance dashboards. Automation has been introduced to streamline processes saving staff time and reducing duplication.

The Data Insights team have been working closely with EdIS, providing data to inform a large-scale data cleansing project being undertaken by C2k staff. The data analysts have provided advice, co-ordinated and built many informative dashboards pertaining to data quality, validation of data & data volumes. A log and dashboard have also been developed to assist with the monitoring and reporting of the data cleansing project. The data team have developed scripts to extract data from school systems to use in this data cleansing analysis. Data quality checks have begun on Staffing data within SIMS to identify data quality issues/duplication in school staff records.

The Data Insights team has also commenced a data quality assessment of data held in the Fleet Management system.

EA's Performance Improvement Framework was approved by the CLT in March 2021 and progress continued to be made on implementation and roll out. 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 Directorate Management Teams, 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 Performance Improvement Framework and quarterly reports are shared with DE also. Work continues to improve the data availability and number of metrics reported as well as to review the performance metrics to ensure that these remain relevant.

Next steps planned for the Performance Improvement Framework are to:

Streamline the Quarterly Corporate performance report by introducing Performance dashboards for each directorate;

- Introduce monthly Directorate level Performance Dashboards; and
- Agree target for all corporate metrics.

EA's Corporate Planning 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 Directorate Management Teams, CLT and Performance and Engagement Committee on a quarterly basis.

Based on EA's performance against its Corporate Business Plan for the third quarter of 2022/23 (the latest data available), EA have achieved or are on track for achieving most of its business plan objectives. Of the 37 delivery strategies, 8 are likely to be achieved with some delay and 1 is not likely to be achieved. However, a decrease in performance is expected in Quarter 4 due to the impact of financial savings measures.

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

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

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.

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 CLT 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 2022/23 year were as follows:

Risk 1	<p>EA Must develop an informed post Covid learning plan to support schools to accurately identify and address the impact of the disruption to children's learning and attainment.</p> <p>IF EA does not support schools to accurately identify the impact of disruptions to learning and implement tailored programmes of support to address gaps.</p> <p>THEN there will be a detrimental impact on the attainment of children and young people and the widening of existing inequalities.</p>
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ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Risk 2	<p>EA must comprehensively transform SEND services to children and young people across NI.</p> <p>IF an effective SEND Strategic Development Programme is not developed and implemented (including the provision of necessary resources and funding)</p> <p>THEN a significant proportion of children and young people with SEND will not be able access the high quality support that they require.</p>
Risk 3	<p>EA must effectively manage safeguarding and child protection issues.</p> <p>IF it does not continue to improve on its procedures and learn from experience</p> <p>THEN it is at risk of failing to provide a safe and secure environment for children and young people.</p>
Risk 4	<p>EA must deliver a balanced resource budget.</p> <p>IF an effective recovery and transformation programme is not implemented and progressed</p> <p>THEN it is possible that EA will not be able to deliver a high quality and sustainable education system for children and young people.</p>
Risk 5	<p>EA must establish a corporate governance framework which is reflective of a regional service delivery organisation.</p> <p>IF a structure is not established and effective in leading and managing governance across the organisation</p> <p>THEN EA is at risk of having an inadequate culture of accountability, consistency and responsibility.</p>
Risk 6	<p>EA must deliver a network of educationally, fit for purpose and financially sustainable schools.</p> <p>IF EA is not effective at progressing area planning and investment</p> <p>THEN children and young people will not have access to the high quality education system that they require.</p>
Risk 7	<p>EA needs to deliver strategic projects in an appropriate timeframe to ensure security and continuity of service.</p> <p>IF project timescales are not met and EA encounters resourcing and funding issues</p> <p>THEN it is possible that children, young people and schools will not have access to the high quality systems that they require.</p>
Risk 8	<p>EA must have a highly engaged and high performing system wide workforce.</p> <p>IF EA does not invest in its workforce and deliver service improvements</p> <p>THEN children, young people and schools will not be provided the education support service they deserve.</p>
Risk 9	<p>EA must effectively manage the increase in demand for placements of SEN children schools for September 2023.</p> <p>IF SEN children are not provided with placements before the start of term</p> <p>THEN SEN children and young people will not be provided the education support service they are entitled to.</p>

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Risk 10	EA must ensure continuity of provision of ICT services for corporate EA staff. IF there is interruption of access to EA's ICT services THEN 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.
Risk 11	EA must ensure that it meets its statutory obligation to make arrangements for the provision of education provision other than at school (EOTAS). IF improvements in EOTAS provision are not made so that EA fully complies with this statutory duty THEN educational outcomes and life chances are significantly reduced for pupils expelled, suspended from, or disengaged from their registered schools and need EOTAS.
Risk 12	EA needs to deliver the EdIS Programme in line with the Outline Business Case (OBC) to ensure continuity of service. IF the requirements of the OBC are not met THEN it is possible that children, young people and schools will not have access to the high quality system that they require.

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 2022, EA reported four 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

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

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.

National Fraud Initiative (NFI)

The Comptroller and Auditor General (C&AG) for NI has been given statutory powers to conduct data matching exercises for the purposes of prevention and detection of fraud.

EA is fully engaged with this process which analyses data submitted by the wide range of public sector bodies participating in the NFI. EA submits a range of data sets which are matched against the data sets uploaded from organisations such as all UK local authorities, some housing associations and student loans company, and covers areas such as payroll, taxi licencing and deaths records.

Voluntary Exit Scheme

During 2022/23 EA sought funding from DE for unavoidable redundancies relating to teaching and non-teaching positions in schools. Communication issued to all schools on 22 February 2022 by EA as funding authority confirmed that only 'Priority 1' unavoidable non-teaching and teaching redundancies were proceeding in 2022/23, i.e. redundancies arising from school closures/amalgamations (closing or amalgamating in August 2022) or coming out of a collective agreement in August 2022; school relocation or change of school premises/ new building; and SEN funded posts due to changes to SEN provision within a school.

The business cases relating to unavoidable redundancies that were approved by DE on 26 August 2022 also covered potential unavoidable redundancies arising from closure, relocation, change of premises or provision of Youth Work centres / provisions, and redundancies relating to relocation or change of premises / new building for other education provision.

All unavoidable priority 1 redundancies in 2022/23 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 2022/23.

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 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.

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

Significant Issues Faced During 2022/23

a) Matters from previous year that are now closed

Covid-19

The Covid19 pandemic required EA to implement a number of response strategies which were exceptions from, and additional to, our normal business as usual structures. Due to the plans and mitigations in place along with societal developments in managing the virus, this issue is now closed. However the situation continues to be closely monitored and managed on EAs Risk Register.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Admissions for September 2022

All Admissions procedures for September 2022 were delivered within published schedules.

The introduction of the School Starting Age Bill mid procedure posed additional risk on Pre School and Primary procedures. Working closely with Departmental Policy leads, the Pre School and Primary teams operationalised a highly complex piece of legislation in a short timeframe communicating to approximately 50,000 parents explaining the introduction of the bill and process that would be implemented and followed.

Year 2 of the Post Primary portal delivered enhancements introduced for parents, schools and the Admissions Team. Notifications to parents of school placement was completed via email and was a success for all involved along with the introduction of online Admissions Appeals. Bringing the Admissions Appeals online increased efficiency of the process and enabled the sharing of documents in a more-timely secure manner. All procedures were completed and appeals heard prior to the new academic year.

Looking forward to next year, development and implementation of Pre School, Primary Admissions onto the Post Primary portal is key to completing the transformation journey of our Admissions management and administration duties.

b) Matters from previous year that are ongoing

Savings and Sustainability (Transformation and Financial Recovery)

Following the 2022/23 budget settlement announced by the Secretary of State in November 2022, DE directed EA to identify proposals to address the £110m forecasted funding gap in 2022/23.

In mid-January 2023, the EA Board carefully considered these proposals and concluded that the actions required to achieve savings of this magnitude by the end of March 2023 would be too detrimental to children and young people. The EA Board did however agree that savings of £17.8m would be achieved by 31st March 2023.

The approved savings were underpinned by the principle that EA's resources would prioritise children and young people's access to education and their health and safety. They included:

- Extension of financial management in schools by recognising the value of unused stock.
- Review of legacy liabilities to ensure that they continue to meet the criteria for recognition.
- Overtime: Essential overtime only;
- Travel: Essential travel only – excluding school facing staff or if pre-approved by a senior manager due to urgent business need;
- Corporate Catering: No corporate catering across EA office sites i.e. no provision of refreshments for meetings, training etc;
- Recruitment: A temporary pause on recruitment of some posts (including school crossing patrols), but ongoing recruitment in critical service areas and of posts prioritised by Directorate Management Teams. There is also a reduction in new agency staff costs;
- Programmes: A reduction in leadership training programmes and some health and wellbeing services; and
- Directorate-specific actions: e.g. a reduction in use of external education advisors and educational visits by the Youth Service.

A Savings and Sustainability Delivery Oversight Group ('Silver'), led by senior leaders from all EA directorates, has been stood up help deliver these savings. 'Silver' is accountable to the Corporate Leadership Team ('Gold') and ultimately the EA Board.

The 'Silver' Group will also take the lead on developing savings scenarios for 2023/24 based on the evolving financial situation.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Transformation and Financial Recovery

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. The findings of an independent review commissioned by DE in 2021/22 on the capacity in finance teams have been accepted and areas that require investment to build the necessary capacity continue to be 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 2022/23 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 2022/23 progress has been made in the following areas.

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

Industrial Relations

Teaching Trade Unions

All five Teaching Trade Unions (NASUWT, INTO, UTU, NEU, NAHT) commenced industrial action during the 2022/23 year in relation to the 2021/22 and 2022/23 pay award. This has consisted predominantly of action short of strike but has recently been escalated by four of the five trade unions to strike action. Negotiations between management and trade union sides are ongoing in relation to pay. The potential for a formal pay offer must be considered in the current financial context and in line with public sector pay policy indicating that any pay offer must be affordable.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

i. Non-Teaching Trade Unions

In relation to non-teaching pay, the NJC pay offer for 2022/23 was accepted by UNISON and GMB. Whilst UNITE rejected the offer, as it was accepted by the majority of TUs the pay award was agreed. All EA staff received their new rates of pay in their November or December pay, with all arrears being paid by mid-February 2023.

During the 2022/23 year there was significant progress made in the NJC Pay & Grading Review, including positive negotiations with the non-teaching Trade Unions. A business case has been submitted to DE for consideration although it is important to note that funding will need to be identified in what is a very challenging financial context and that there continues to be a risk of significant industrial action if there is delay in this being approved.

ii. NIPSA Action

Resolution of the Education Welfare Officer dispute has been incorporated into the Pay and Grading position that has been agreed with TUS although this is contingent upon the approval of the pay and grading business case. Discussions with NIPSA remain ongoing to reach an interim position pending consideration of the business case.

Education Other Than At School (EOTAS) Provision (also referred to in earlier section under 'Details of Audit Reviews with Limited Assurance')

EOTAS provision has been a significant issue faced by EA since 2019/2020 and continued to be for 2022/2023 as accommodation remains insufficient and of poor quality.

A report following a review of EOTAS by the Education and Training Inspectorate (ETI) has been developed. The final report was received by EA in February 2022 and in response to this CLT agreed the formation of the EOTAS Governance Group. This cross-directorate group is tasked with responding to and meeting the recommendations of the review. Recent inspection reports in 2022 continue to highlight the improvements made since the ETI review.

Strategic Area Plan 2022/23

EA has implemented a Progress Report recommendation to monitor progress and apply gateways for the 59 short term and 33 long term work streams.

Progress Report 1 was approved by Area Planning Working Group on 8 November 2022, approved by Area Planning Steering Group on 5 December 2022 and the EA Performance and Engagement Committee on 7 January 2023.

The number of area planning workstreams in progress during this period includes:

- 4 Options Identified;
- 3 pre-publication consultations;
- 12 development proposals published; and
- 2 development proposal decisions received.

Special Schools

EA has consulted on and published two development proposals to increase the number of special school places available in the greater Belfast area:

- Harberton School will change its designation from a 3-11 special school to operate as a 3-19 special school across a dual campus with effect from 1 September 2023, or as soon as possible thereafter. The 3-19 school will provide for up to 500 special school places on a phased basis over both campuses - South (Harberton Park) and North (Fortwilliam Park); and
- Establish a new 3-19 Special School in the Belfast City Council area. The new school will provide 275 special school places on a phased basis, with effect from 1 September 2024, or as soon as possible thereafter.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Both development proposals were approved for publication at the 31 January 2023 Strategic Planning and Policy Committee.

DE approval has been given to progress the necessary feasibility studies, in tandem with these proposals, which is critical to inform the process and saves valuable time in determining the feasibility of site(s).

EA has consulted on and published a development proposal for Belfast Hospital School. Belfast Hospital School will discontinue, to effect a change in management to EA, with effect from 31 August 2023, or as soon as possible thereafter. (The proposal is in effect a change in management not in provision. The management of the provision will revert from the Board of Governors of the Belfast Hospital School to EA).

Specialist Provision in Mainstream Schools

Following on from Pilot 2 and moving into Operational Plan 1, EA is undertaking consultation to seek approval for the following specialist provision in mainstream classes:

- Operational Plan 1 - Consultation (29 November 2022 – 7 February 2023)
- 35 classes in 18 mainstream primary and post-primary schools.

Given the projected pressures for specialist provision in mainstream classes for September 2023, the Area Planning Team has:

- Facilitated 3 extraordinary Area Planning Local Group meetings in November 2022 to consider and identify schools for specialist provision in mainstream classes required for September 2023, which will result in consultation in the new year;
- Organised APLG meetings for February and March 2023 to review need and to begin to consider the geographical, sectoral and linguistic inconsistencies in accordance with Operational Plan 1, for September 2024; and
- Worked with, and continue to work with, DE in relation to the projections for special needs places, both in relation to special schools and specialist provision in mainstream in order to inform workstreams as part of the Operational Plans going forward.

Financial Position

Whilst EA achieved breakeven in 2021/22, much of the in-year reduction in the organisation's opening financial deficit was attributable to one-off, non-repeatable measures and non-recurrent funding. As a result, EA began the 2022/23 financial year with an underlying recurrent opening deficit of £231.7m, which had built up over the previous few years from unfunded inescapable demand pressures and unfunded pay and price inflation. Agreement on the 2022/23 non-teaching pay award (July 2022) increased this funding gap to £301.4m. This was a significant increase from £145.2m opening deficit in 2021/22. DE's indicative 2022/23 opening Resource Budget Allocation, issued in April 2022, did not include recurrent or non-recurrent funding to address any rolled forward inescapable pressures from previous years.

In the continued absence of an Executive, on 24 November 2022 the Secretary of State for NI announced a 2022/23 Budget for NI Departments. Subsequently, DE allocated EA's final budget outcome in November. This included additional funding totalling c£182.4m to mitigate several pressures across SEN, Teaching and Non-Teaching pay, Energy pressures and COVID ringfenced initiatives in schools.

However, following negotiations with the NI Office, the Department also implemented a £7.3m reduction to the ASB via the Common Funding Formula (CFF).

As a result of this budget outcome and other profiling adjustments across key services, the EA funding gap reduced to £111.0m at the end of November 2022.

The 2022/23 allocation represented a particularly challenging budget outcome for EA and despite additional funding, the Secretary of State outlined the requirement for "significant reductions in current spending trajectory in order to live within budgetary control totals". It is within this context that DE

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

advised EA that it must operate on the basis that there will not be any further in-year allocations and that it should implement a range of savings proposals to mitigate budget pressures.

EA responded to this situation by maintaining a strong control over expenditure and considering every opportunity to proactively release efficiencies or savings. Time constraints in the final quarter of the year and the statutory nature of EA's services were a significant constraint.

As a result, the EA Board approved a range of savings proposals totalling £17.8M. EA achieved this savings target in 2022/23 and reported total in year savings achieved of £26.7m.

EA has also established a Savings and Sustainability Group that consists of Assistant Directors from across the organisation. The role of this Group is to monitor and review achievement of the financial savings EA has committed to. As part of this role, it ensures appropriate co-ordination of the activity and actions required to deliver the savings. The Group has a nominated chair who provides a regular update on progress to CLT.

As a result of these actions and other adjustments to financial profiles, EA reported an underspend of £0.262m. There is also an additional small underspend of £0.210m against DE funded Premature Retirement Costs (PRC) in-year.

An indicative opening allocation for EA's 2023/24 resource budget was received from DE in April 2023. A high-level assessment indicated that EA will face a significant funding gap, potentially in excess of £0.2bn in 2023/24. This assessment does not include potential impacts of a range of industrial relations issues including teaching and non-teaching pay agreements and pay and grading reviews.

Mindful of the responsibility to stay within the allocated resources, EA officers, in conjunction with DE, continue to work through the allocations and implications across a range of critical services. However, given the current legislative and policy context EA operates in; chronic underfunding in education and the schools' estate over the last 10 years; and the growth in demand for services which hasn't been matched by a sustainable budget; this remains extremely challenging.

EA is currently developing a Sustainability and Savings delivery strategy for 2023/24 which will focus on robust financial control and delivery of strategic savings to help contain and reduce costs. This is unlikely to have a significant impact on EA's financial position in 2023/24 given the scale of the underlying recurrent deficit and ongoing increases in service demand.

Any proposals to reduce expenditure on a significant scale would be subject to EA Board approval and would have potentially very grave consequences for the educational outcomes of our children and young people and would most likely require policy and legislative change.

EA believes that significant change at a system level would be required to achieve financial balance in the absence of additional funding.

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.

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' energy costs and support for SEN provision.

In 2023/24 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.

Special Educational Needs and Disability

Ensuring the provision of appropriate support for children and young people with special educational needs or disabilities (SEND) is a fundamental priority for EA. Significant stakeholder concerns regarding NI's SEND support system were raised more than a decade ago and while the resulting

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

SEND Act (NI) 2016 continues to be progressed, a range of other scrutiny reports were published over subsequent years which underscored the need for wider, systemic change within the SEND system.

Across 2017-21, SEND-focused reports were published by the NIAO, the NI Assembly's Public Accounts Committee (PAC), the NI Commissioner for Children and Young People (NICCY) and the Council for Catholic Maintained Schools (CCMS). EA also completed an internal review of the statutory assessment process and between them the various reports made more than 150 recommendations for change. There was a degree of overlap between these recommendations, and some were already going to be addressed through SEND Act (NI) 2016 commencement, but many required significant additional action to be taken.

Given this complex context and the multi-sectoral yet highly inter-dependent nature of NI's overall SEND support system, DE and EA agreed to move this change agenda under a single co-ordinated strategic framework. In October 2020 the SEND Transformation Programme was established and initially spanned nine DE and EA projects which were either already underway or were being initiated by re-deploying existing resources. However, additional resource was still required to establish additional projects to address the full breadth of required change. An Outline Business Case (OBC) was developed and submitted to secure the necessary funding in October 2021, but financial constraints meant that it couldn't be progressed at that point. In March 2022 the Minister sought a revised OBC which was submitted in June and was approved in August.

The Programme Board had already been co-ordinating the range of pre-existing projects and workstreams (e.g. SEND Act implementation, the NITC/DE review of SEN-related workload or the Statutory Assessment Improvement Project), but the OBC's approval allowed a range of additional projects to be initiated:

- Reform of the EA's Educational Psychology Service;
- Reform of Early Years SEND supports;
- Reform of EA's SEND Pupil Support Services; and
- Reform of the Classroom Assistant Employment Model.

All of these projects involve extensive research and stakeholder engagement to co-design new evidence-based service models for NI which will then be piloted in 2024 before region-wide roll out. All four projects were initiated, although recruitment delays presented challenges. In light of those delays and likely funding constraints in 2023/24, DE's SEND Strategic Oversight Group asked for the programme plan to be revised to maximise cost-effectiveness. As a result, the SEND Transformation Programme Board paused the Classroom Assistant Employment Model Project indefinitely with the relevant staff re-deployed to accelerate delivery of the other three projects which are still progressing within the OBC timeframes to deliver highly effective earlier intervention for children and young people with SEND, improving outcomes and reducing the need for more intensive downstream support.

The scale of the Programme Management Office and its operational plan were also reduced and remaining recruitment stopped. EA is also now working with DE to establish an end to end review around the existing SEND Transformation Programme projects.

EdIS

In light of the accelerated adoption of the use of technology to support learning during the pandemic, it became clear that a new baseline is needed to enable schools to reflect on their digital developmental journey and to inform the baseline for EdIS.

To achieve this a group of 21 schools was piloted using the NAACE Self Review Framework as an evaluative tool to identify their baseline position in how digital technology is embedded into the life and work of their schools. The pilot concluded in June 2022 with a report provided to the EdIS Programme Board with a recommendation to roll out to all schools who wished to avail of NAACE. The implementation for all schools will begin from March 2023; this will assist in capturing benefits realisation, within the EdIS project.

A number of projects have been prioritised for implementation as part of the EdIS Programme. Of the 9 EdIS Priority Projects, 8 are on target for achievement and are rated green and 1 project is rated amber. Strategic Partner Schools / Management Information Systems is rated amber given the scale

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

and scope of the projects, the risk of procurement challenge on award of contract and the implementation to all schools including Nursery Schools across NI.

i. NISTR

NISTR development continued until 15 May 2023 to take account of feedback from schools and enhance/simplify functionality. All key components of NISTR are working effectively and the team are now receive positive and constructive feedback from schools, supply teachers and DE.

An interim Lessons Learned review is being undertaken to inform remaining project delivery and other EdIS and EA projects. The Interim Lessons Learned review is being led by Ernst Young, and a report due for all key stakeholders.

On implementation of NISTR, issues were experienced initially due to login issues and a CPU outage for one day. Significant issues remained throughout September 2022 in the main due to the removal of specific teacher search and the inability for schools to retrospectively book teachers, the removal of this functionality was in line with DE Policy (book teachers at month end using NISTR as a mechanism for payment rather than for booking). A teacher search was built into the system and went live 20 September 2022 and extensive work was undertaken to update functionality for schools to assist with the booking function. Whilst the above led to some teachers not receiving a timely payment it is important to note that the majority of these teachers did not receive timely payment due to schools not signing teachers off in time for payroll; this is an ongoing issue and analysis from 2021/2022 payrolls provides evidence that more teachers did not get paid in 2021/2022 than in 2022/2023.

ii. Project Assessment Review (PAR) / Action Assurance Report (AAR) Review

The Action Assurance Report (AAR) was carried out on 14 December 2021 by DoF and the programme was rated at Amber-Red with no recommendations. The EdIS Programme was assessed as RED in April 2020, an AAR was undertaken in December 2020 and the programme updated to Amber-Red. The main reason for the Amber-Red status was due to timeframes for tendering and implementing the major EdIS project i.e. Strategic Partner and Schools Management System. An exception was agreed by EdIS Programme Board and an addendum signed off by DE and DoF to extend the timeline for procurement and implementation of SP/SMS. The next Gateway will be undertaken at the 'Investment Decision' stage as per advice and guidance from DoF anticipated to be September/October 2023.

iii. Stakeholder Engagement and Strategic Communications

Priority project teams have identified and are engaging with key stakeholders including requesting stakeholder inclusion as project team members e.g. NISTR, Unified Customer Experience Portal etc.

The EdIS Programme has established a Programme Level Stakeholder Forum to ensure adequate representation of school leaders, across all five school sectors for which EdIS will be providing information solutions, namely: Early Years, Primary, Post-primary, Special and EOTAS. An EdIS Transformational Champion Network has been established to ensure effective communications, change management and services input and adaption of the programme deliverables. The network includes representation from EA and sectoral organisations.

The EA One Project has continued to implement the new Oracle HR & Payroll system in 2022/23. All ten EA payrolls have now been successfully transitioned to the new Oracle system. This means all 41,000 EA employees, across all regions, have been transferred to the new Oracle system. The project has underpinned each cutover with a dedicated training plan that has delivered training to over 3,500 end users. In addition to this, the project provides a helpdesk support function which assists end users with any queries both pre and post go live. The EA One Project continues to liaise closely with schools and corporate EA staff to ensure all users are supported through the process.

The go-lives have progressed without any significant incidents in terms of payroll delivery and accuracy. The scale and complexity of the cutovers has justified the key recommendation of the Readiness for

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

Service Gateway Review Team in September 2021 to proceed more slowly with the implementation plan in order to manage the associated business risk of being able to absorb the change.

The final payrolls to go live are the DE teachers' permanent and temporary payrolls. These will go-live in the autumn of 2023. The EA One Project Board approved a delay in the cutover of the teachers' payrolls to help schools absorb the change by moving it to the following school year and to give DE the maximum flexibility for processing a potential teachers' pay award in 2023. The cutover of the teachers' payrolls will see approximately 60,000 employees paid through one Oracle platform.

The delay in the DE plan will allow other key project deliverables in EA to be brought forward, such as:

- Full integration of the online recruitment module;
- Expansion of self-service functionality throughout EA;
- Development and progression of the target operating model for HR, payroll and system support; and
- Maximisation of benefits identification and realisation.

The extended implementation plan necessitates a new business case addendum. The EA One Project is working closely with DE Finance and DoF Supply in progressing this work.

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 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.

Special Educational Needs – NIAO, Public Accounts Committee (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 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 must go in delivering the services and supports that our children and families need.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

In 2017, the NIAO 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 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.

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 CLT, 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 PAC, 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 continues to be 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.

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 for the first time undergoing the Statutory Assessment Process to determine appropriate provision and placement; a process that will continue to identify new children throughout the year.

Pressures continue to emerge, and it is already clear that the situation for September 2023 will be challenging with a clear indication that the need for additional places for Early Years children and P1 children is higher than in previous years.

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

The work of the SEN Cross-Directorate Placement Project continues with a priority to increase capacity, with the main focus on short and medium term solutions to address the impact of pressures for both September 2023 and September 2024. Capacity pressures for SEN pupils and the challenges in efforts to place children in suitable educational settings however remains a continuing concern for September 2023.

As a result of the significant amount of work carried out over the last two years, the identification of feasible options to provide capacity in all but a small number of Special Schools has been exhausted. Where options are available these are progressing, and work remains ongoing to source satellite sites and Specialist Provisions in Mainstream Schools (SPiMSs) where required.

It should be noted at this early stage that there is a very real and high risk that solutions may not be found in areas where demand is high, or where solutions are found they could be insufficient to meet that demand. This is particularly impacting some of the areas of greatest need such as Greater Belfast, Derry, Newry, Downpatrick, North Down area and Dungannon.

CLT has again this year raised this as a risk on the corporate risk register. The Cross Directorate SEN Placement Project has developed a specific risk register in relation to all aspects of its work for September 2023 and beyond. These are reviewed on a weekly basis with positive and timely steps taken to mitigate the pressures pending in special schools and specialist provisions in mainstream schools for September 2023. EA is working closely with colleagues in DE, other statutory and Planning Authorities, PHA and the Health Trusts.

c) New matters arising during 2022/23

Landscape Review of EA

Following the publication of the Landscape Review of EA, officers have been engaged with DE, with a view to developing a joint EA/DE high-level action plan to take forward the review recommendations. The recommendations within the Review have been categorised in terms of deliverability, considering the financial environment EA is operating within.

A Phase One action plan has been developed and agreed at EA SPPC. Phase One will see the delivery of the most critically important actions needed to address the report's recommendations and is expected to be completed during the 2023/24 financial year. DE's Top Management Group are also considering the Phase One plan, with several actions falling to DE to take forward.

Actions within this plan will address most of the report's recommendations, including recommendation one (Scale and Scope), recommendations 3d and 6 (End to End Reviews of School Improvement Service, SEN and Human Resources) and begin to address recommendation 5 (Communications). Areas of EA culture and customer services will also be addressed in the phase one plan, through implementation of recommendations 3c (development of an EA People Plan), 4 (customer care model) and 8 (Organisational Development & Learning Strategy).

Recommendations that are not considered achievable in the 2023/2024 financial year will form part of a phase 2 action plan. The timeframe for when these actions will be delivered has not yet been confirmed, partly due to the fact that this will be subject to the availability of sufficient resource to undertake the actions.

The Landscape Review Phase One Action Plan will be detailed in the EA 2023-2024 Business Plan and Risk Register. A joint EA/DE Oversight Group will meet on a quarterly basis during the year to oversee progress.

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

ACCOUNTABILITY REPORT – Corporate Governance Report

Governance Statement

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 was deemed to be irregular.

Independent Review of Education

EA welcomes and is fully engaged in the independent review of Education. This fundamental review of the NI 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 NI 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

28 September 2023

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 2022/23 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 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 2022 to March 2023

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

Remuneration (including salary), pension entitlements and allowances - Audited Information

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

	Salary inc allowance 2022/23 (Note 1) £000	Performanc e related pay 2022/23 £000	Pension Benefits Increase/(D ecrease) 2022/23 (Note 2) £000 (to nearest £1000)	Total 2022/23 £000	Salary inc allowance 2021/22 (Note 1) £000	Performanc e related pay 2021/22 £000	Pension Benefits Increase 2021/22 (Note 2) £000 (to nearest £1000)	Total 2021/22 £000
Ms Sara Long Chief Executive	140-145	0-5	(74)	65-70	140-145	0-5	7	145-150
Mr Seamus Wade Director of Finance and ICT	85-90	0-5	17	105-110	85-90	0-5	25	110-115
Mr Dale Hanna Director of Operations and Estates	85-90	0-5	(21)	65-70	85-90	0-5	11	95-100
Ms Una Turbitt Interim Director of CYPS	85-90	0-5	19	105-110	85-90	0-5	26	110-115
Mr Robbie McGreevy Interim Director of Human Resources & Corporate Services (Appointed 01/06/2022)	70-75 (85-90 full year equivalent)	0-5	(11)	55-60	-	-	-	-
Ms Cynthia Currie Interim Director of Education (Appointed 26/09/2022)	40-45 (85-90 full year equivalent)	0-5	26	65-70	-	-	-	-
Dr Clare Mangan Director of CYPS	55-60	0-5	8	60-65	95-100	0-5	20	115-120
Ms Clare Duffield Director of Human Resources & Corporate Services (to 05/06/2022)	15-20	0-5	8	20-25	85-90	0-5	24	110-115
Mrs Michele Corkey Director of Education (to 25/09/2022)	45-50	0-5	13	60-65	90-95	0-5	29	120-125

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Remuneration Report

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 2021/22 which becomes due in 2022/23.

Note 2: Pension Benefits

The value of pension benefits accrued during the year is calculated as (the real increase or decrease in pension multiplied by 20) plus (the real increase or decrease in any lump sum) less (the contributions made by the individual). The real increase or decrease exclude increases or decreases due to inflation and any increase or decrease due to a transfer of pension rights. In some cases the pension benefit figure can be a negative value which is further explained on page 120.

Benefits In Kind

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

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 NI 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 2022. 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 2025 with the results expected a year later.

The current funding level is 111% at 31 March 2022 (112% at 31 March 2019) leaving a funding surplus of £1,004.4m (£836.9m at 31 March 2019). 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 2022, is 19.8% 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 and 2022/23 financial years.

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Remuneration Report

Individual member contributions depend on salary and are between 5.5% and 10.5% of pensionable pay. Contributions depending on salary for 2022/23 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands)	Contribution Rate
£0 - £15,400	5.5%
£15,401 - £23,700	5.8%
£23,701 - £39,500	6.5%
£39,501 - £48,000	6.8%
£48,001 - £95,100	8.5%
More than £95,100	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.

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.

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Remuneration Report

Pension Entitlements - Audited Information <i>(to the nearest £1,000)</i>					
	Accrued pension and related lump sum at pension age as at 31/03/23 £000	Real increase/(decrease) in pension and related lump sum at pension age £000	CETV at 31/03/23 £000	CETV at 31/03/22 £000	Real increase/(decrease) in CETV* £000
Ms Sara Long Chief Executive	65-70 Plus lump sum of 0	(2.5)-(5.0) Plus lump sum of 0	846	789	(37)
Mr Seamus Wade Director of Finance and ICT	5-10 Plus lump sum of 0	0-2.5 Plus lump sum of 0	127	98	11
Mr Dale Hanna Director of Operations and Estates	30-35 Plus lump sum of 25-30	0-(2.5) Plus lump sum of (2.5)-(5.0)	464	426	(12)
Ms Una Turbitt Interim Director of CYPs	5-10 Plus lump sum of 0	0-2.5 Plus lump sum of 0	115	85	15
Mr Robbie McGreevy Interim Director of Human Resources & Corporate Services (Appointed 01/06/2022)	30-35 Plus lump sum of 30-35	0-(2.5) Plus lump sum of 0-(2.5)	534	-	1
Ms Cynthia Currie Interim Director of Education (Appointed 26/09/2022)	25-30 Plus lump sum of 50-55	0-2.5 Plus lump sum of 0-2.5	472	441	31
Dr Clare Mangan Director of CYPs	15-20 Plus lump sum of 0	0-2.5 Plus lump sum of 0	304	297	6
Ms Clare Duffield Director of Human Resources & Corporate Services (to 05/06/2022)	10-15 Plus lump sum of 0	0-2.5 Plus lump sum of 0	133	125	4
Mrs Michele Corkey Director of Education (to 25/09/2022)	0-5 Plus lump sum of 0	0-2.5 Plus lump sum of 0	66	52	7

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

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Remuneration Report

Compensation for Loss of Office – Audited Information

There were no compensation payments for loss of office made during 2022/23 (£nil: 2021/22).

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 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 because 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.

The CETV factors used in these calculations were suspended on 30 March 2023. Therefore, the real increase in CETVs are based on the factors in force at 1 April 2022 and at 30 March 2023.

Real Increase or Decrease in CETV

When calculating the real increase in CETV and the pension benefits accrued during the year 2022/23 for the single total figure for remuneration, NILGOSC takes account of inflation. The Consumer Price Index (CPI) increase for September 2022 was 10.1%. The in-service revaluation rate for the Career Average Revalued Earnings Scheme was also 10.1%.

The disclosure information now include both final salary pensionable pay and CARE pensionable pay, where relevant. Any difference in the two pays is because different elements are included in the CARE pay, such as non-contractual overtime and additional hours, that are not included in the final salary pensionable pay. Final salary pensionable pay will include averages of fluctuating emoluments where applicable.

Negative Results

In some cases, the real increase in CETV and the pension benefits accrued for the single total figure of remuneration can be negative – that is, there can be a real decrease. This is particularly likely to happen during periods of pay restraint and/or where inflation is higher than pay increases.

The final salary portion of the pension (built up before 1 April 2015) is calculated by reference to their final salary pensionable pay and length of service. The pension will increase from one year to the next by virtue of any pay rise during the year. In addition, there is the post-31 March 2015 CARE element of pension. Where there is no pay rise, the increase in pension may not be sufficient to offset the inflation increase – that is, in real terms, the pension value can reduce, hence the negative values.

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Remuneration Report

McCloud Remedy

In 2015 when public service pension schemes were reformed, protections for older members were introduced - the NILGOSC (NI) scheme changed from a final salary to a career average pension scheme and members who were within 10 years of their Normal Pension Age (usually age 65) on 31 March 2012 were provided with a protection called the 'underpin'. When a protected member takes their pension, the benefits payable under the career average (CARE) and final salary schemes are compared and the higher amount is paid. The Court of Appeal in England and Wales later ruled in December 2018 that younger members of the schemes had been discriminated against because the protections did not apply to them, (often referred to as the 'McCloud judgment').

All main public sector schemes, including the NILGOSC scheme, will be amended to remove this age discrimination – known as the McCloud Remedy. Consultations on proposals for the unfunded public service schemes have taken place, with the Department for Communities issuing a separate consultation on proposals for the funded NILGOSC (NI) scheme. The Department for Communities will need to provide younger members with a protection equal to the underpin protection provided to older members to remove the discrimination. Changes are not expected to be introduced until October 2023.

More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administering-the-scheme/mccloud-remedy/>.

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Remuneration Report

Fair Pay Disclosures – 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 2022/23 financial year was £140k-£145k (2021/22: £140k-£145k). The relationship between the mid-point of this band and the remuneration of EA's workforce is given is disclosed below.

2022/23	25th percentile	Median	75th percentile
Total Remuneration (teaching staff)	£28,139	£41,094	£45,268
Pay Ratio (teaching staff)	5.06:1	3.47:1	3.15:1
Total Remuneration (non-teaching staff)	£18,934	£20,026	£21,908
Pay Ratio (non-teaching staff)	7.53:1	7.12:1	6:50:1

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

In 2022/23 no employee (2021/22: nil) received remuneration in excess of the highest paid senior post holder – the Chief Executive.

Remuneration ranged from £8k to £142.5k (2021/22 from £8k to £142.5k)

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Remuneration Report

Percentage Change in Remuneration

The percentage changes in respect of average EA salaries and allowances and performance related pay (where relevant) from the previous financial year are disclosed below. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2022/23 v 2021/22	2021/22 v 2020/21
Average employee salary and allowances (teaching)	4.3% ¹	6.8% ¹
Average employee salary and allowances (non-teaching)	8.7% ²	1.2% ²
Highest paid director's salary and allowances	0.0% ³	3.6% ³

¹ The 2021/22 Teachers pay increase included a payment made in June/July 2021 of 2% effective from 1 September 2019 as well as 2% effective from 1 September 2020. The percentage increase in 2022/23 does not include a cost of living pay increase effective from September 2021 or September 2022 as this has not been agreed. Teaching salaries and allowances for 2022/23 continue to be based on September 2020 scales. So the increase is due to incremental progression through the pay scales.

² Non-Teaching staff flat rate pay award was agreed in 2022/23 of £1,925 per employee. This equated to 10.5% for employees on EA's lowest grades.

³ No Performance Related Pay was paid to the Chief Executive in 2022/23 or 2021/22.

Board Members – Audited Information

The total emoluments (including honoraria) of the chairperson was £53,821 (2021/22: £53,482).

The highest payment for any other board member was £11,513 (2021/22: £9,537).

The aggregate amount of board members' emoluments was £233,676 (2021/22: £242,447).

No members waived emoluments. Twenty five members made a claim for emoluments during the 2022/23 year (2021/22: 23).

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

Emolument	2022/23	2021/22
£	Number	Number
1 – 4,999	4	-
5,000 – 9,999	18	22
10,000 – 14,999	2	-
15,000 – 49,999	-	-
50,000 – 54,999	1	1

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Staff Report

Staff Report

Staff Costs

The following section is subject to audit

Staff Costs	2022/23				2021/22
	Permanent	Temporary*	Others	Total	Total
	£000	£000	£000	£000	£000
Teaching					
Wages and salaries	663,166	112,688	-	775,854	731,074
Social Security costs	77,331	11,065	-	88,396	86,039
Other pension costs	161,654	26,485	-	188,139	188,845
Other employee expenses	14,922	-	-	14,922	15,284
	917,073	150,238	-	1,067,311	1,021,242
Less recoveries in respect of outward secondments	(152)	-	-	(152)	(83)
Teaching Subtotal	916,921	150,238	-	1,067,159	1,021,159
Non-Teaching (including Board Members)					
Wages and salaries	285,799	234,145	5,509	525,453	457,275
Social Security costs	25,116	13,642	-	38,758	32,343
Pension costs	54,285	40,659	-	94,944	83,006
Other employee expenses	3,769	200	-	3,969	2,364
	368,969	288,646	5,509	663,124	574,988
Less recoveries in respect of outward secondments	(240)	-	-	(240)	(134)
Non-Teaching Subtotal	368,729	288,646	5,509	662,884	574,854
TOTAL	1,285,650	438,884	5,509	1,730,043	1,596,013

* '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:

	2022/23				2021/22
	Permanent	Temporary	Others	Total	Total
Teaching	15,795	3,967	-	19,762	19,753
Non-Teaching	11,951	12,164	180	24,295	22,907
TOTAL	27,746	16,131	180	44,057	42,660

Additional staff costs were capitalised during the year of £10,002k (2021/22: £8,811k), which equates to 201 (2021/22: 187) 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)	188,139
NI Local Government Pension Scheme as administered by NILGOSC	94,944
	283,083

For 2022/23 the employer's contribution rate to the Teacher's Superannuation Scheme was 25.1%.

For 2022/23 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 2022/23 continue to be calculated on the same basis.

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Staff Report

McCloud Judgement

In 2015 when public service pension schemes were reformed, protections for older members were introduced - the NILGOSC (NI) scheme changed from a final salary to a career average pension scheme and members who were within 10 years of their Normal Pension Age (usually age 65) on 31 March 2012 were provided with a protection called the 'underpin'. When a protected member takes their pension, the benefits payable under the career average (CARE) and final salary schemes are compared and the higher amount is paid. The Court of Appeal in England and Wales later ruled in December 2018 that younger members of the schemes had been discriminated against because the protections did not apply to them, (often referred to as the 'McCloud judgment').

All main public sector schemes, including the NILGOSC scheme, will be amended to remove this age discrimination – known as the McCloud Remedy. Consultations on proposals for the unfunded public service schemes have taken place, with the Department for Communities issuing a separate consultation on proposals for the funded NILGOSC (NI) scheme. The Department for Communities will need to provide younger members with a protection equal to the underpin protection provided to older members to remove the discrimination. Changes are not expected to be introduced until October 2023.

More information on the McCloud remedy can be found on the NILGOSC website <https://nilgosc.org.uk/employers/administering-the-scheme/mccloud-remedy/>.

For pension valuation purposes, the additional liability for eligible members 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. This is not required from 2023 following completion of the 2016 cost management process and the end of the McCloud remedy period on 31 March 2022.

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. In 2018 and 2020, the High Court ruled in two Lloyds Banking Group cases that equalisation for the effect of unequal GMPs is required.

In 2021 Government legislated for public service schemes to increase GMPs in line with full indexation for members whose State Pension Age is after 5 April 2021. An additional liability was allowed for in the 2019 valuation as such no additional allowance has been included in the 2022 valuation.

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 2022. A valuation was carried

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Staff Report

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 2025 with the results expected a year later.

The major assumptions used by the actuary were:

	At 31 March 2023	At 31 March 2022
Rate of increase in salaries	4.2%	4.6%
Rate of increase in pensions	2.7%	3.1%
Discount rate	4.7%	2.8%
Inflation assumption (CPI)	2.7%	3.1%

The fund's objective is to hold assets at least equal in value to the funding target (past service liabilities). The current funding level is 111% at 31 March 2022 (112% at 31 March 2019) leaving a funding surplus of £1,004.4m (£836.9m at 31 March 2019).

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 2022, is 19.7% of Pensionable Pay (if 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, funding level and recovery periods appropriate to their circumstances.

Pension assets / (liability) recognised in the Statement of Financial Position	2022/23 £000	2021/22 £000
Fair value of pension assets	2,828,627	2,994,234
Present value of funded defined benefit obligations	(2,789,475)	(3,640,578)
Present value of unfunded defined benefit obligations	(14,381)	(16,082)
Pension asset / (liability) recognised in the SoFP	24,771	(662,426)

Changes in Present Value of the Defined Benefit Obligation	2022/23 £000	2021/22 £000
Opening Defined Benefit Obligation (funded and unfunded)	3,656,660	3,693,981
Current service cost	225,828	214,325
Interest expense on the defined benefit obligation	101,688	77,029
Contributions by participants	27,751	24,395
Actuarial (gains)/losses due to liability experience	305,176	9,292
Actuarial (gains)/losses due to changes in demographic assumptions	16,770	(37,009)
Actuarial (gains)/losses due to changes in financial assumptions	(1,449,666)	(247,069)
Past service cost (including curtailments)	57	331
Net benefits paid out	(80,408)	(78,615)
Closing Defined Benefit Obligation (funded and unfunded)	2,803,856	3,656,660

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Staff Report

Changes to the fair value of assets during the accounting period	2022/23 £000	2021/22 £000
Opening Fair Value of Assets	2,994,234	2,752,458
Interest income on assets	84,454	58,123
Contributions by participants	27,751	24,395
Contributions by the employer in respect of funded benefits	93,347	81,764
Contributions by the employer in respect of unfunded benefits	1,181	1,175
Re-measurement gains/ (losses) on assets	(291,932)	154,934
Payment of unfunded benefits	(1,181)	(1,175)
Net benefits paid out of the fund (funded)	(79,227)	(77,440)
Closing Fair Value of Assets	2,828,627	2,994,234

Pension Charges to the Statement of Comprehensive Net Expenditure (funded and unfunded)	2022/23 £000	2021/22 £000
Current service cost	225,828	214,325
Past service cost (including curtailments)	57	331
Total operating charge	225,885	214,656
Employer contributions in respect of funded benefits	(93,347)	(81,764)
Employer contributions in respect of unfunded benefits	(1,181)	(1,175)
Net Operating Charge (Financial Statements Note 6)	131,357	131,717

Amounts charged to Pension Financing Charges	2022/23 £000	2021/22 £000
Interest income on assets	(84,454)	(58,123)
Interest on the defined benefit obligation	101,688	77,029
Net (income)/charge to Statement of Comprehensive Net Expenditure	17,234	18,906

(Gains)/losses recognised in Other Comprehensive Expenditure	2022/23 £000	2021/22 £000
Actuarial (gains) due to changes in financial assumptions	(1,449,666)	(247,069)
Actuarial (gains)/losses due to liability experience	305,176	9,292
Actuarial (gains)/losses due to changes in demographic assumptions	16,770	(37,009)
Re-measurement gains/(losses) on assets	291,932	(154,934)
Net (Gains)/losses recognised in Other Comprehensive Expenditure	(835,788)	(429,720)

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 2023 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)	2,742,054	2,839,686
% change in present value of total obligation	-1.7%	+1.8%
Projected service cost (£000s)	104,733	113,116
Approximate % change in projected service cost	-3.8%	+3.9%

Rate of general increase in salaries

Adjustment to salary increase rate	+0.1% pa	-0.1% pa
Present value of total obligation (£000s)	2,795,054	2,783,896
% change in present value of total obligation	+0.2%	-0.2%
Projected service cost (£000s)	108,870	108,870
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)	2,831,317	2,747,633
% change in present value of total obligation	+1.5%	-1.5%
Projected service cost (£000s)	113,116	104,733
Approximate % change in projected service cost	+3.9%	-3.8%

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)	2,864,791	2,714,159
% change in present value of total obligation	+2.7%	-2.7%
Projected service cost (£000s)	112,572	105,168
Approximate % change in projected service cost	+3.4%	-3.4%

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 2022 Actuarial valuation and allow for expected future mortality improvements. Sample life expectancies at age 65 in normal health resulting from these mortality assumptions are shown below.

Mortality Assumptions	31 March 2023	31 March 2022
Males		
Member aged 65 at accounting date	22.2	21.8
Member aged 45 at accounting date	23.2	23.2
Females		
Member aged 65 at accounting date	25.0	25.0
Member aged 45 at accounting date	26.0	26.4

Staff Composition

The analysis of EA's employees by gender as at 31 March 2023 is as follows:

	Male		Female		Total
	No.	%	No.	%	
Directors	3	50	3	50	6
Senior Management	9	45	11	55	20
Permanent Teaching Employees	3,600	21	13,589	79	17,189
Temporary Teaching Employees	924	20	3,627	80	4,551
Permanent Non-Teaching Employees	2,799	16	14,519	84	17,318
Temporary Non-Teaching Employees	2,949	15	17,368	85	20,317

Sickness Absence Data

The average number of days lost through sickness between April 2022 and March 2023 was 8.93 days for teachers (2021/22: 9.36 days) and 12.09 days (2021/22: 10.15 days) for non-teaching staff.

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Staff Report

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 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 2023:

Number of off-payroll engagements as at 1 April 2022		10
Number of new off-payroll engagements ((a) + (b) below)		5
Those caught by IR35 (a)	5	
Those not caught by IR35 (b)	-	
Number of engagements which have come onto the payroll		(2)
Number of engagements came to an end during 2022/23		(3)
Number of off-payroll engagements as at 31 March 2023		10

Expenditure on Consultancy

External consultancy spending during 2022/23 was £nil (2021/22: nil).

Temporary Staff

Temporary staff costs in 2022/23 amounted to £438,884k (2021/22: £381,165k).

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Staff Report

Reporting of compensation and exit packages for all staff 2022/23

The following section is subject to audit

Exit Package Cost Band	No. of Compulsory Redundancies		No. of Other Departures Agreed		Total no. of Exit Packages	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Teaching Staff						
Less than £10,000	-	-	-	3	-	3
£10,000-£25,000	-	-	-	2	-	2
£25,000-£50,000	-	-	2	15	2	15
£50,000-£100,000	-	-	3	3	3	3
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
Number of Exit Packages	-	-	5	23	5	23
Resource Cost £000	-	-	262	848	262	848
Non-Teaching Staff						
Less than £10,000	-	2	30	79	30	81
£10,000-£25,000	-	-	16	26	16	26
£25,000-£50,000	-	-	2	16	2	16
£50,000-£100,000	-	-	1	4	1	4
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
£200,000-£250,000	-	-	-	-	-	-
Number of Exit Packages	-	2	49	125	49	127
Resource Cost £000	-	7	494	1,528	494	1,535
Teaching and Non-Teaching Staff						
Total Number of Exit Packages	-	2	54	148	54	150
Total Resource Cost £000	-	7	756	2,376	756	2,383

ACCOUNTABILITY REPORT – Remuneration and Staff Report

Staff Report

The table above shows the total cost of exit packages agreed and accounted for in 2022/23 and 2021/22. In 2022/23, the year of departure, £649k exit costs were paid, (2021/22 £2,118k).

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 2022/23.

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

	2022/23		2021/22	
	No. of Cases	£000	No. of Cases	£000
Cash losses	165	202	85	60
Claims abandoned	-	-	-	-
Fruitless payments	83	157	211	153
Stores losses	153	327	109	122
Overpayments	-	-	-	-
Total	401	686	402	335

No individual payment exceeded £250,000.

Special Payments

	2022/23		2021/22	
	No. of Cases	£000	No. of Cases	£000
Redundancy payments	54	756	150	2,383
Compensation Payments - Employers Liability & Public Liability	70	1,230	73	1,247
Compensation Payments – Other Employment	9	885	11	90
Total	133	2,871	234	3,720

One individual payment exceeded £250,000 in 2022/23 (no individual payment exceeded £250,000 in 2021/22).

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 September 2017, the charge for a meal or refreshment 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

	2022/23 £000	2021/22 £000
Full cost	92,976	81,974
Less: Income	(32,411)	(28,496)
Less: Covid-19 allocation for loss of income (offset by reductions)	-	(2,816)
Rurality Element	(892)	(875)
Net cost	59,673	49,787
Number of paid meals	13,163	10,981
Number of free meals	12,523	11,943
Covid-19 allocation meals equivalent*	-	1,043
Total number of meals	25,686	23,967
Average Gross Cost per meal	£3.62	£3.42

*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 ended in 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', with a small dot at the end.

Sara Long
Accounting Officer

28 September 2023

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 2023 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 2023 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.

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.

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

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

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 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:

- 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.

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

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

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 statement

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:

- 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;

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

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

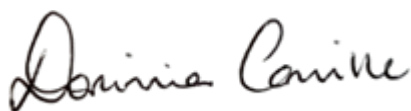
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and 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. This description forms part of my certificate.

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

Report

I have no observations to make on these financial statements.



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

6 October 2023

FINANCIAL STATEMENTS

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

	Notes	2022/23 £000	2021/22 £000
Income from sale of goods and services	3	(65,524)	(55,688)
Other operating income	4	(12,215)	(7,763)
Total operating income		(77,739)	(63,451)
Staff costs	5	1,730,043	1,596,013
Purchase of goods and services	6	577,804	548,628
Provision expense/(credit)	6	4,583	(989)
Depreciation and impairment charges	7	135,894	108,294
Notional costs	8	4,293	3,909
Other operating expenditure (Grants Payable)	9	467,406	468,155
Total operating expenditure		2,920,023	2,724,010
Net operating expenditure		2,842,284	2,660,559
Finance expense		17,234	18,906
Net expenditure for the year		2,859,518	2,679,465
Credit in respect of notional costs	8	(4,293)	(3,909)
Net expenditure transferred to the general reserve		2,855,225	2,675,556
Other comprehensive net expenditure			
Items that will not be reclassified to net operating costs:			
Net (gain) on revaluation of Property, Plant and Equipment		(276,142)	(69,197)
Actuarial (gain) on pension scheme liabilities		(835,788)	(429,720)
Comprehensive net expenditure for the year		1,743,295	2,176,639

All amounts above relate to continuing activities.

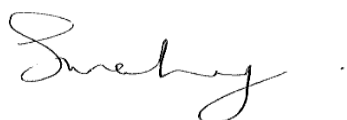
The Financial Statements on pages 141 to 187 were approved by the Board on 28 September 2023 and were signed on its behalf by:

Chairperson:



Date: 28 September 2023

Chief Executive:



Date: 28 September 2023

The notes on pages 145 to 187 form part of these accounts.

FINANCIAL STATEMENTS

Statement of Financial Position as at 31 March 2023

	Notes	2022/23 £000	2021/22 £000
Non-current assets			
Property, plant and equipment	10	2,534,170	2,307,335
Intangible assets	11	45,093	31,244
Right of use assets	13	22,558	-
Trade and other receivables	16	66	177
Pension asset	22	24,771	-
Total non-current assets		2,626,658	2,338,756
Current Assets			
Assets classified as held for sale	12	580	321
Inventories	15	53,832	36,244
Trade and other receivables	16	58,607	45,293
Cash and cash equivalents	17	11,227	19,785
Total current assets		124,246	101,643
Total assets		2,750,904	2,440,399
Current Liabilities			
Trade and other payables	18	(258,541)	(228,498)
Provisions	19	(1,899)	(375)
Total current liabilities		(260,440)	(228,873)
Total assets less current liabilities		2,490,464	2,211,526
Non-current liabilities			
Other payables	18	(124,518)	(128,807)
Provisions	19	(14,468)	(13,521)
Pension liabilities	22	-	(662,426)
Total non-current liabilities		(138,986)	(804,754)
Total assets less total liabilities		2,351,478	1,406,772
Taxpayers' equity and other reserves			
General Reserve		1,292,091	1,269,411
Pension reserve		24,771	(662,426)
Revaluation reserve		1,034,616	799,787
Total equity		2,351,478	1,406,772

The Financial Statements on pages 141 to 187 were approved by the Board on 28 September 2023 and were signed on its behalf by:

Chairperson: 

Date: 28 September 2023

Chief Executive: 

Date: 28 September 2023

The notes on pages 145 to 187 form part of these accounts.

FINANCIAL STATEMENTS

Statement of Cashflows for the year ended 31 March 2023

	Notes	2022/23 £000	2021/22 £000
Cash flows from Operating Activities			
Net expenditure for the year		(2,859,518)	(2,679,465)
Adjustments for non-cash transactions:			
Notional costs	8	4,293	3,909
Depreciation and Impairment charges	7	135,894	108,294
Non Cash Pension costs		148,591	150,623
Notional Income (Right of Use Asset)	4	(915)	-
(Profit) on disposal of property, plant and equipment	6	(754)	(630)
Decrease/(Increase) in Inventories	15	(17,588)	(892)
(Increase)/Decrease 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>	16	(13,203)	9,761
Increase/(Decrease) in Trade and Other Payables	18	30,283	(8,519)
<i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure (capital payables)</i>	18	(640)	
(Increase)/Decrease in Provisions	19	2,472	(2,390)
Net cash outflow from Operating Activities		(2,571,085)	(2,419,309)
Cash flows from Investing Activities			
Purchase of Property, Plant and Equipment	10	(106,466)	(141,969)
Purchase of Intangible Assets	11	(16,939)	(12,530)
Proceeds of disposal of Property, Plant and Equipment		4,024	2,921
Net cash outflow from investing activities		(119,381)	(151,578)
Cash flows from financing activities			
Grants from sponsoring department		2,687,368	2,591,068
Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI		(5,460)	(5,198)
Net financing		2,681,908	2,585,633
Net (Decrease)/Increase in Cash and Cash Equivalents in the period		(8,558)	14,746
Cash and cash equivalents at the beginning of the period	17	19,785	5,039
Cash and cash equivalents at the end of the period	17	11,227	19,785

The notes on pages 145 to 187 form part of these accounts.

FINANCIAL STATEMENTS

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023

	General Reserve £000	Pension Reserve £000	Revaluation Reserve £000	Taxpayers' Equity £000
Balance at 31 March 2021	1,168,319	(941,523)	765,784	992,580
Funding from Sponsoring Departments:				
Recurrent funding	2,463,973	-	-	2,463,973
Capital funding	129,208	-	-	129,208
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)	-
Balance at 31 March 2022	1,269,411	(662,426)	799,787	1,406,772
Adjustment - first time adoption of IFRS16	288	-	-	288
Adjusted Balance at 31 March 2023	1,269,699	(662,426)	799,787	1,407,060
Funding from Sponsoring Departments:				
Recurrent funding	2,567,703	-	-	2,567,703
Capital funding	124,034	-	-	124,034
Capital proceeds surrendered to Sponsoring Department	(4,024)	-	-	(4,024)
Disposal of property, plant and equipment	1,111	-	(1,111)	-
Revaluation gains and losses	-	835,788	276,142	1,111,930
Transfers between reserves	188,793	(148,591)	(40,202)	-
Net expenditure transferred to the general reserve	(2,855,225)	-	-	(2,855,225)
Balance at 31 March 2023	1,292,091	24,771	1,034,616	2,351,478

The notes on pages 145 to 187 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 2022/23 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.

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 DE and 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 principle 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) 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 (SoFP). 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 SOCNE.

1.2.4 Capital Grants

Government grants (excluding DE 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.:

- VG and GMI 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; and
- 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 2022/23 (negligible in 2021/22).

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.

FINANCIAL STATEMENTS

Notes to the Financial Statements

1.5.2 Value Added Tax (VAT)

A significant proportion of the activities of EA are outside the scope of VAT, however input VAT 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.

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 SoFP 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 EA's SoFP.
- Maintained (nursery, primary, special and secondary) schools meals accommodations are owned by EA and included as non-current assets on EA's SoFP.
- VG and GMI 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 SoFP at fair value. The basis of valuation for each of the property types are as follows:

FINANCIAL STATEMENTS

Notes to the Financial Statements

Property Type	Asset Category	Basis of Valuation
Offices and stores	<ul style="list-style-type: none">Non-specialised: operationalLand and buildings owner occupied for the purpose of the undertaking	Existing Use Value
Schools	<ul style="list-style-type: none">Specialised: operationalLand and buildings owner occupied for the purpose of the undertaking	Depreciated Replacement Cost
Surplus assets	<ul style="list-style-type: none">Non operationalProperties surplus to requirements and classified as “assets held for sale”	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 latest full valuation was at 31 March 2023. In the intervening years valuations are updated using appropriate indices obtained from LPS. Upward/downward valuations are accounted for through the revaluation reserve, except for downward revaluations for which there is no balance in the revaluation reserve. Such downward valuations are charged to the SOCNE as impairments 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.

FINANCIAL STATEMENTS

Notes to the Financial Statements

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.

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

FINANCIAL STATEMENTS

Notes to the Financial Statements

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.

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.

FINANCIAL STATEMENTS

Notes to the Financial Statements

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.

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.

1.10.1 School Stock

EA recognises the value of the stock held by schools (excluding VG and GMI schools), as submitted through the annual EA stocktake process. In 2022/23 565 schools (including 1 special school) submitted stocktake returns. For the first time, EA applied a statistical representative method to extrapolate the School Stock submissions received in order to estimate a total stocktake value for all schools (979 schools excluding special schools) as at 31 March 2023.

In line with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, the change was applied prospectively as a change in accounting estimate. See Note 15 Inventories for detail on the school stock valuation.

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 SOCNE.

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:

FINANCIAL STATEMENTS

Notes to the Financial Statements

1.11.1 Financial Assets

Financial assets are recognised in the SoFP 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, except for impairment losses.

Accumulated gains or losses are recycled to the SOCNE on de-recognition.

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 SoFP.

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 SoFP 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 STATEMENTS

Notes to the Financial Statements

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 SoFP 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.

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 NDPB of 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.

FINANCIAL STATEMENTS

Notes to the Financial Statements

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 SoFP 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 Contingent Liabilities

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 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, contingent liabilities and assets 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 employees' untaken leave balances and staff costs in previous years;
- Pension liabilities in respect of defined benefit obligations for staff pensions.

FINANCIAL STATEMENTS

Notes to the Financial Statements

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 (NI) 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 NI Local Government Pension Scheme is determined by the fund's actuary, based on a triennial valuation. The scheme is administered by NILGOSC, Holywood Road, Belfast.

The latest formal valuation of the fund for the purpose of setting employer's actual contributions was at 31 March 2022 and this was provided to EA a year later. 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 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.

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.

FINANCIAL STATEMENTS

Notes to the Financial Statements

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 Leases

IFRS 16 "Leases" has been implemented from 1 April 2022; this standard introduces a single lessee accounting model that requires a lessee to recognise right of use assets and liabilities for all leases, with the exception of;

- Low value assets (these are determined to be assets such as tablets and personal computers, small items of office furniture, telephones, water coolers, franking machines and photocopiers)
- Leases with a lease term of 12 months or less (such as property leases, software leases, specialist equipment and hire cars)

A lease is defined as a contract that 'conveys the right to control the use of an identified asset for a period of time in exchange for consideration.'

This definition of a lease has been used by EA to assess all contracts entered into, or changed, on or after the date of initial application of IFRS 16, 1 April 2022.

FReM has withdrawn the option to reassess whether a contract is, or contains, a lease at the date of initial application of IFRS 16.

The IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors requirement to apply IFRS 16 retrospectively to each prior period presented has been withdrawn. IFRS 16 has therefore been applied prospectively with no prior year restatement.

1.17.1 Implementation

At the inception of a contract, EA assesses whether a contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time. This includes assets for which there is no consideration or for which consideration is of a negligible value.

To assess whether a contract conveys the right to control the use of an identified asset, EA assesses whether;

- The contract involves the use of an identified asset;
- EA has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use; and
- EA has the right to direct the use of the asset.

FINANCIAL STATEMENTS

Notes to the Financial Statements

1.17.2 As a lessee

At the commencement date of a lease, EA recognises a right of use asset and lease liability.

The lease liability is measured as the payments for the remaining lease term, excluding VAT, discounted either by the rate implicit in the lease, or where this cannot be determined, EA's incremental cost of borrowing which is the rate advised by HM Treasury for that calendar year.

The right of use asset is measured at the value of the liability, adjusted for any payments made or amounts accrued before the commencement date; lease incentives received; incremental costs of obtaining the lease and any disposal costs at the end of the lease. However, for peppercorn leases, the asset is measured at its existing use value.

1.17.3 Subsequent measurement

The lease payment is measured at amortised cost using the effective interest model. It is re-measured when there is a change in future lease payments arising from a change in the index or rate.

The right of use asset is subsequently measured using the fair value or current value in existing use model in line with the property, plant and equipment assets.

The right of use asset is depreciated using the straight-line method from the commencement date to the end of the lease term. As a land right of use asset is held for a significantly shorter term than its unlimited or very long useful life EA have taken this approach to depreciate a land right of use asset.

EA applies IAS 36 Impairment of Assets to determine whether the right of use asset is impaired and to account for any impairment loss identified.

1.17.4 Lease expenditure

Expenditure includes interest, straight-line depreciation, any asset impairments and changes in the variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred.

Lease payments are debited against the liability. Rentals for leases or low-value items or shorter than twelve months are expensed.

1.17.5 Peppercorn Lease

EA has expanded the definition of a lease to include arrangements with nil consideration, such as Peppercorn leases, these are defined as leases for which the consideration paid is significantly below market value. Such leases are accounted for as follows:

- A right of use asset is recognised, initially measured at current value in existing use or fair value, depending on whether the asset will be held for its service potential.
- A lease liability is recognised.
- The difference between the carrying amount of the right of use asset and the lease liability is recognised as income as required by IAS 20.
- The right of use asset is subsequently measured following the principles of IFRS 16.

FINANCIAL STATEMENTS

Notes to the Financial Statements

Upon transition to IFRS 16, EA recognised a peppercorn lease that was not previously classified as a finance lease as follows;

- A right of use asset was recognised, initially measured at current value in existing use or fair value.
- The lease liability was measured at the present value of lease payments.
- The difference between the carrying amount of the right of use asset and the lease liability was included as part of the adjustment to the opening balances of taxpayers' equity.

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.

FINANCIAL STATEMENTS

Notes to the Financial Statements

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 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 School Stock

The estimation technique employed in the calculation of school stock is disclosed in Note 1.10.1.

1.19.3 Employee Benefits

The estimation technique employed in the calculation of employee benefits is disclosed in Note 1.14.

1.19.4 Provisions

The estimation technique employed in the calculation of provisions is enclosed in Note 1.12.

1.19.5 Leases

The estimation technique used in the calculation of right of use lease asset and liabilities is noted within Note 1.17.

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 2022/23.

FINANCIAL STATEMENTS

Notes to the Financial Statements

1.22 Remote Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37 (Note 1.13), 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 Third party assets

Third party assets are assets for which EA acts as custodian or trustee but in which neither EA nor government more generally has a direct beneficial interest. Third party assets are not public assets, and hence are not recorded in the primary financial statements. In the interests of general disclosure and transparency, details of EA's third-party assets are provided in Note 25.

1.24 Currency and rounding

The functional currency is Sterling and, except where otherwise stated, for presentational purposes figures have been rounded to the nearest thousand pounds.

1.25 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.

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 EA 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 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

CYPS 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.

FINANCIAL STATEMENTS

Notes to the Financial Statements

EA's operating expenditure for the year ended 31 March 2023 is analysed between services as follows:

2022/23	Schools' Delegated Budget	Earmarked/ ring fenced	CYPS	Other	Total
	£000	£000	£000	£000	£000
Gross Expenditure	1,425,110	176,613	438,314	592,896	2,632,933
Income	(7,477)	(242)	(590)	(57,215)	(65,524)
Net Expenditure	1,417,633	176,371	437,724	535,681	2,567,409

Reconciliation between Operating Segments and SoCNE 2022/23

2022/23	Schools' Delegated Budget	Earmarked/ ring fenced	CYPS	Other	Total
	£000	£000	£000	£000	£000
Total net expenditure reported for operating segments	1,417,633	176,371	437,724	535,681	2,567,409
Reconciling items:					
Notional costs	-	-	-	4,293	4,293
Depreciation and Impairment charges	-	-	7,356	128,538	135,894
IAS19 pension costs	-	-	-	148,591	148,591
(Profit)/loss on disposal of property, plant & equipment	-	-	(82)	(672)	(754)
Capital funds from other bodies	-	-	-	(586)	(586)
Notional Income from Right of Use Asset	-	-	-	(915)	(915)
Movement in Provisions	-	-	(16)	2,488	2,472
PFI Dual Reporting Adjustment	-	-	-	2,831	2,831
Bad debt provision	-	-	-	283	283
Total net expenditure per SOCNE	1,417,633	176,371	444,982	820,532	2,859,518

FINANCIAL STATEMENTS

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	CYPS	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)
Net Expenditure	1,344,194	231,267	378,932	462,689	2,417,082

Reconciliation between Operating Segments and SoCNE 2021/22

2021/22	Schools' Delegated Budget	Earmarked/ ring fenced	CYPS	Other	Total
	£000	£000	£000	£000	£000
Total net expenditure reported for operating segments	1,344,194	231,267	378,932	462,689	2,417,082
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
Total net expenditure per SOCNE	1,344,194	231,267	383,755	720,249	2,679,465

FINANCIAL STATEMENTS

Notes to the Financial Statements

3. Income from Sale of Goods and Services

	2022/23 £000	2021/22 £000
Catering operations	32,511	28,992
Recoupment of costs	21,337	19,958
Tuition fees	2,703	998
Letting of halls	628	359
Outdoor Education charges	893	255
Other income generating activities	5,905	3,666
Miscellaneous	1,547	1,460
	65,524	55,688

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 £32,511k, letting of halls of £628k and Outdoor Education charges of £893k.

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.

4. Other Operating Income

	2022/23 £000	2021/22 £000
European funds	6,181	2,911
Lottery Funding	22	1
Peppercorn Lease income*	915	-
Capital Income	586	1,410
Other Grants	4,511	3,441
	12,215	7,763

Other Operating Income consists of grants which have no commercial substance and are therefore considered to be outside the scope of IFRS 15.

* During 2022/23 EA entered into a lease with DE for Ballycastle High School for a peppercorn rent. The public sector adaptation of IFRS 16 Leases for peppercorn leases requires the difference between the carrying value of the right of use asset and the lease liability to be recognised as notional income.

FINANCIAL STATEMENTS

Notes to the Financial Statements

5. Staff Costs

Staff Costs comprise:

	2022/23				2021/22
	Permanent staff	Temporary staff *	Others	Total	Total
	£000	£000	£000	£000	£000
Teaching					
Wages and salaries	663,166	112,688	-	775,854	731,074
Social Security costs	77,331	11,065	-	88,396	86,039
Pension costs	161,654	26,485	-	188,139	188,845
Other employee expenses	14,922	-	-	14,922	15,284
	917,073	150,238	-	1,067,311	1,021,242
Less recoveries in respect of outward secondments	(152)	-	-	(152)	(83)
	916,921	150,238	-	1,067,159	1,021,159
Non-Teaching (including Board Members)					
Wages and salaries	285,799	234,145	5,509	525,453	457,275
Social Security costs	25,116	13,642	-	38,758	32,343
Pension costs	54,285	40,659	-	94,944	83,006
Other employee expenses	3,769	200	-	3,969	2,364
	368,969	288,646	5,509	663,124	574,988
Less recoveries in respect of outward secondments	(240)	-	-	(240)	(134)
	368,729	288,646	5,509	662,884	574,854
TOTAL	1,285,650	438,884	5,509	1,730,043	1,596,013

* "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

	2022/23 £000	2021/22 £000
Premises and grounds costs	151,543	132,128
Supplies and Services	155,233	161,276
Transport costs	106,299	89,418
Establishment costs	22,086	22,989
Miscellaneous	12,040	11,730
Non-cash items:		
Pension Costs	131,357	131,717
(Profit)/Loss on disposal of property, plant and equipment	(754)	(630)
Purchase of Goods and Services before provisions	577,804	548,628
Provisions provided for in year (Note 19)	8,647	6,406
Provisions not required written back (Note 19)	(4,064)	(7,395)
	582,387	547,639
<i>Purchase of goods and services detailed above includes:</i>		
Rentals under operating leases – Land & Buildings	-	118
Rentals under operating leases – Other	-	624
PFI (and other service concession arrangements) service charges (Note 21)	27,821	26,241
Interest charges	1	-
Hospitality	31	20
	27,853	27,003

(i) During the year EA purchased £1k (2021/22 £nil) of non-audit services from its auditor in relation to the National Fraud Initiative (NFI).

(ii) The implementation of IFRS 16 Leases with effect from 1 April 2022 has reduced the expenditure on rentals under Operating Leases – Land & Buildings and Rentals under Operating Leases – Other. Further disclosure is provided in Note 13 Leases.

FINANCIAL STATEMENTS

Notes to the Financial Statements

7. Depreciation and Impairment Charges

	2022/23 £000	2021/22 £000
Depreciation of property, plant and equipment	126,443	111,483
Depreciation on right of use assets	659	-
Amortisation of intangible assets	3,130	1,326
Impairment charge / (credit) on property, plant and equipment	5,583	(4,515)
Impairment charge / (credit) on right of use assets	79	-
	135,894	108,294

8. Notional Costs

	2022/23 £000	2021/22 £000
Auditors' remuneration	184	165
Teachers' payroll	4,109	3,743
LPS Valuation Fee	-	1
	4,293	3,909

The quinquennial LPS valuation of EA Land and Buildings was completed as at 31 March 2023. The valuation fee was incurred by DE as DE led the engagement with LPS. EA were not apportioned a fee for the LPS valuation for 2022/23 and therefore the LPS Valuation Fee is Nil.

9. Grants Payable

	2022/23 £000	2021/22 £000
Voluntary Grammar/ Grant Maintained Integrated Schools	420,686	415,296
Pre-School Education Programme (PEG) grants	17,443	16,837
Youth Service grants	14,950	21,959
Department of Health	4,315	4,579
Department of Agriculture, Environment and Rural Affairs	546	270
Other	9,466	9,214
	467,406	468,155

FINANCIAL STATEMENTS

Notes to the Financial Statements

10. Property, Plant and Equipment

2022/23	Land	Buildings	Vehicles	*ICT	Plant & Machinery	**Payment on account & AICC	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or Valuation							
At 1 April 2022	463,878	1,958,733	107,464	182,604	109,020	77,058	2,898,757
Adjusted opening balance – (Note 13 - Leased Assets) ***	(700)	(4,051)	-	-	-	-	(4,751)
Adjusted opening balance – At 1 April 2022	463,178	1,954,682	107,464	182,604	109,020	77,058	2,894,006
Additions	-	17,624	5,744	23,074	13,034	47,590	107,066
Asset Transfer	1,324	35,813	-	187	87	(37,411)	-
Disposals	(194)	(433)	(15,167)	(326)	(5,223)	-	(21,343)
Impairment	3,493	(254,623)	(2,637)	(1,174)	(4,617)	-	(259,558)
Revaluation	(2,275)	88,499	8,719	4,924	18,020	-	117,887
Transferred to non-current assets held for sale	(3,840)	(2,539)	-	-	-	-	(6,379)
At 31 March 2023	461,686	1,839,023	104,123	209,289	130,321	87,237	2,831,679
Depreciation							
At 1 April 2022	-	325,930	62,471	138,262	64,759	-	591,422
Charge in year	-	87,960	8,156	21,138	9,189	-	126,443
Disposals	-	(629)	(14,891)	(321)	(5,050)	-	(20,891)
Impairment	-	(256,956)	(2,611)	(1,038)	(4,536)	-	(265,141)
Revaluation	-	(154,080)	6,052	3,617	12,312	-	(132,099)
Transferred to non-current assets held for sale	-	(2,225)	-	-	-	-	(2,225)
At 31 March 2023	-	-	59,177	161,658	76,674	-	297,509
Carrying Amount at 31 March 2023	461,686	1,839,023	44,946	47,631	53,647	87,237	2,534,170
Carrying Amount at 31 March 2022	463,878	1,632,803	44,993	44,342	44,261	77,058	2,307,335

FINANCIAL STATEMENTS

Notes to the Financial Statements

10. Property, Plant and Equipment continued

Asset Financing							
2022/23	Land	Buildings	Vehicles	*ICT	Plant & Machinery	**Payment on account & AICC	Total
	£000	£000	£000	£000	£000	£000	£000
Owned	435,772	1,509,510	44,946	47,631	53,647	87,237	2,178,743
Long Leasehold	25,869	136,612	-	-	-	-	162,481
On-Balance Sheet (SoFP) PFI	45	192,901	-	-	-	-	192,946
Carrying Amount at 31 March 2023	461,686	1,839,023	44,946	47,631	53,647	87,237	2,534,170

* Information Communications Technology

** Assets in the Course of Construction

*** Adjusted Opening Balance relates to the reclassification of assets previously disclosed in Note 10 Property Plant and Equipment, to "Right of Use" assets within Note 13 Leases, in line with the first time adoption of IFRS16 "Leases" (Note 1.17).

FINANCIAL STATEMENTS

Notes to the Financial Statements

10. Property, Plant and Equipment continued

2021/22	Land	Buildings	Vehicles	*ICT	Plant & Machinery	**Payment on account & AICC	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or Valuation							
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)
At 31 March 2022	463,878	1,958,733	107,464	182,604	109,020	77,058	2,898,757
Depreciation							
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	-	-	-	-	-	-	-
At 31 March 2022	-	325,930	62,471	138,262	64,759	-	591,422
Carrying Amount at 31 March 2022	463,878	1,632,803	44,993	44,342	44,261	77,058	2,307,335
Carrying Amount at 31 March 2021	466,152	1,596,103	29,926	29,484	34,597	55,051	2,211,313

FINANCIAL STATEMENTS

Notes to the Financial Statements

10. Property, Plant and Equipment continued

Asset Financing							
2021/22	Land	Buildings	Vehicles	*ICT	Plant & Machinery	**Payment on account & AICC	Total
	£000	£000	£000	£000	£000	£000	£000
Owned	437,181	1,341,878	44,993	44,342	44,261	77,058	1,989,713
Long Leasehold	26,597	116,901	-	-	-	-	143,498
On-Balance Sheet (SoFP) PFI	100	174,024	-	-	-	-	174,124
Carrying Amount at 31 March 2022	463,878	1,632,803	44,993	44,342	44,261	77,058	2,307,335

* Information Communications Technology

** Assets in the Course of Construction

A full revaluation exercise of all land and buildings assets was carried out by Land and Property Services (LPS) during the 2022/23 financial year to provide an updated valuation as at 31 March 2023. The next scheduled valuation will be as at 31 March 2028.

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 £17,884k (2021/22: £15,245k) 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 2022/23 there were 476 such schools (2021/22: 476).

The net book value of property, plant and equipment includes an amount of £nil in respect of donated assets (2021/22 £nil).

FINANCIAL STATEMENTS

Notes to the Financial Statements

11. Intangible Assets

2022/23	Intangible Assets	Intangible Assets Under Construction	Total
	£000	£000	£000
At 1 April 2022	6,574	30,033	36,607
Additions	9,531	7,448	16,979
Asset Transfer from Property, Plant and Equipment	113	(113)	-
Disposals	(45)	-	(45)
Impairments	-	-	-
Revaluation	32	-	32
At 31 March 2023	16,205	37,368	53,573
At 1 April 2022	5,363	-	5,363
Charged in year	3,130	-	3,130
Disposals	(45)	-	(45)
Impairments	-	-	-
Revaluation	32	-	32
At 31 March 2023	8,480	-	8,480
Carrying Amount at 31 March 2023	7,725	37,368	45,093
Carrying Amount at 31 March 2022	1,211	30,033	31,244
Owned	7,725	37,368	45,093
Finance Leased	-	-	-
Carrying Amount at 31 March 2023	7,725	37,368	45,093

FINANCIAL STATEMENTS

Notes to the Financial Statements

11. Intangible Assets Continued

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)
At 31 March 2022	6,574	30,033	36,607
At 1 April 2021	4,052	-	4,052
Charged in year	1,326	-	1,326
Disposals	-	-	-
Impairments	-	-	-
Revaluation	(15)	-	(15)
At 31 March 2022	5,363	-	5,363
Carrying Amount at 31 March 2022	1,211	30,033	31,244
Carrying Amount at 31 March 2021	2,139	20,335	22,474
Owned	1,211	30,033	31,244
Finance Leased	-	-	-
Carrying Amount at 31 March 2022	1,211	30,033	31,244

FINANCIAL STATEMENTS

Notes to the Financial Statements

12. Assets Classified as Assets Held for Sale

	Land & Buildings £000
Opening balance at 1 April 2021	321
Assets classified as held for sale in the year	2,158
Additions	-
Revaluation	-
Assets sold in the year	(2,158)
Closing balance at 31 March 2022	321
Assets classified as held for sale in the year	4,154
Revaluation	(1,080)
Assets sold in the year	(2,815)
Closing balance at 31 March 2023	580

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:

- Loanends PS
- Annaghmore PS
- Collone PS playing field
- Ballymoney Music Centre
- Garvagh HS
- Enniskillen Model
- Whiteabbey Main Depot
- Lisnaskea HS
- Land at Siverstream PS Carrickfergus
- Ardnabannon OEC

At 31 March 2023 non-current assets held for sale comprise:

- land and buildings at Ballygolan PS;

FINANCIAL STATEMENTS

Notes to the Financial Statements

13. Leases

13.1 Right of Use Assets

2022/23	Land £000	Buildings £000	Total £000
Cost or valuation			
At 1 April 2022	504	1,971	2,475
Adjusted opening balance – first time adoption (Note 10 Property, Plant and Equipment)*	700	4,051	4,751
Adjusted: At 1 April 2022	1,204	6,022	7,226
Additions	-	-	-
Revaluation	1,182	14,337	15,519
Impairments	-	-	-
At 31 March 2023	2,386	20,359	22,745
Depreciation			
At 1 April 2022	-	-	-
Charged in year	137	522	659
Asset Transfer from Property, Plant and Equipment	-	-	-
Revaluation	(71)	(401)	(472)
Impairments	-	-	-
At 31 March 2023	66	121	187
Carrying Amount at 31 March 2023	2,320	20,238	22,558
Carrying Amount at 31 March 2022	-	-	-

* Adjusted Opening Balance relates to the reclassification of assets previously disclosed in Note 10 Property Plant and Equipment, to “Right of Use” assets within Note 13 Leases, in line with the first-time adoption of IFRS16 “Leases” (Note 1.17).

As outlined in Note 1.17, EA adopted IFRS 16 Leases from 1 April 2022. Most leases in respect of land and buildings had been previously recognised as operating leases until the implementation of IFRS 16. The relevant land and buildings are now recognised as right of use assets with the corresponding liabilities in respect of lease amounts owed.

DE have leased Arvalee (on the Strule Shared Education Campus) and Ballycastle High School to EA for a peppercorn rent. The assets and liabilities associated with these leases have been reflected in this note.

FINANCIAL STATEMENTS

Notes to the Financial Statements

13.2 Lease Liabilities

	2022/23 £000
Obligations under leases for the following periods comprise:	
Land	
Not later than one year	154
Later than one year and not later than five years	578
Later than five years	380
Interest element	(52)
Present Value of Obligations	1,060
Buildings	
Not later than one year	31
Later than one year and not later than five years	70
Later than five years	192
Interest element	(22)
Present Value of Obligations	271
TOTAL	1,331
Current	171
Non-Current	1,160

13.3 Amounts recognised in the Statement of Comprehensive Net Expenditure

	2022/23 £000
Depreciation	659
Interest expense	15
Expense related to short-term leases and low-value asset leases	921
Total	1,595

13.4 Amounts recognised in the Statement of Cash Flows

	2022/23 £000
Total cash outflow for leases	204
Interest expense	15
Repayments of principal on leases	219

FINANCIAL STATEMENTS

Notes to the Financial Statements

14. Impairments

	2022/23 £000	2021/22 £000
(Credited)/charged to the SOCNE (Note 7)	5,661	(4,515)
Amount transferred between the Revaluation Reserve and the General Reserve	40,216	34,759
	45,877	30,244

15. Inventories

	2022/23 £000	2021/22 £000
Schools' Stock (i)	44,356	26,649
Musical instruments and book stock	6,132	6,511
Catering	1,455	1,005
Grounds' Maintenance Service Stock	1,215	1,339
Maintenance and central depots	674	740
	53,832	36,244

- (i) EA continues to encourage schools to participate in the annual 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 2023, EA received 565 school stocktake submissions from a total of 1,019 schools, a response rate of 55% (2021/22: 54%).
As outlined in note 1.10.1, EA have estimated the total stock value for all controlled and maintained schools based on the actual submissions received.

16. Trade Receivables, financial and other assets

	2022/23 £000	2021/22 £000
Amounts falling due within one year:		
Trade receivables	5,942	6,127
Other receivables	858	1,316
Prepayments	5,605	3,381
Accrued Income	30,994	24,213
Recoverable VAT: HMRC	15,208	10,256
Total	58,607	45,293
Amounts falling due after more than one year:		
Trade receivables	66	177
Total	66	177

FINANCIAL STATEMENTS

Notes to the Financial Statements

17. Cash and Cash Equivalents

	2022/23 £000	2021/22 £000
Balance at 1 April	19,785	5,039
Net change in cash and cash equivalent balances	(8,558)	14,746
Balance at 31 March	11,227	19,785
The following balances at 31 March were held at:		
Commercial banks and cash in hand	11,227	19,785
Balance at 31 March	11,227	19,785

18. Trade Payables, financial and other liabilities

	2022/23 £000	2021/22 £000
Amounts falling due within one year:		
Trade payables	22,161	14,352
Other payables	3,760	11,281
Accruals and deferred income	220,207	191,395
Current part of imputed finance lease element of on-balance sheet (SOFP) PFI contracts (Note 21)	5,737	5,460
Other taxation and Social Security: HMRC	6,505	5,773
Right of use lease (Note 13)	171	-
Consolidated Fund Extra Receipt (CFERs)	-	237
Total	258,541	228,498
Amounts falling due after more than one year:		
Other payables, accruals and deferred income	1,654	1,366
Right of use lease (Note 13)	1,160	-
Imputed finance lease element of on-balance sheet (SOFP) PFI contracts	121,704	127,441
Total	124,518	128,807

FINANCIAL STATEMENTS

Notes to the Financial Statements

19. Provisions for Liabilities and Charges

	Employer & Public Liability Claims £000	Job Evaluation £000	Other £000	Total £000
Balance at 1 April 2021	10,576	284	5,426	16,286
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)
Balance at 1 April 2022	13,896	-	-	13,896
Provided in the year	8,646	-	-	8,646
Provisions not required written back	(4,064)	-	-	(4,064)
Provisions utilised in the year	(2,111)	-	-	(2,111)
Balance at 31 March 2023	16,367	-	-	16,367

Analysis of expected timing of cash flows

2022/23	Employer & Public Liability Claims £000	Total £000
Not later than one year	1,899	1,899
Later than one year and not later than five	14,468	14,468
Later than five years	-	-
Balance at 31 March 2023	16,367	16,367

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 2023, 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.

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 5,144 premature retirement compensation cases at 31 March 2023 (5,377 March 2022).

20. Capital Commitments

	2022/23 £000	2021/22 £000
Contracted capital commitments at 31 March 2023 not otherwise included in these financial statements:		
Property, plant and equipment	130,245	90,474
	130,245	90,474

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 GMI School) In this case the payments are accounted for on a 'pass-through' basis and do not affect the amounts disclosed in these accounts.
- **Down and Connor Public Private Partnership (PPP) Scheme** This scheme consists of three schools - St Joseph's Primary School, Carryduff (a Catholic Maintained School) Our Lady and St Patrick's College Knock (a VG School) and St Mary's Primary School, Portglenone (a Catholic Maintained 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 PPP Scheme** This scheme consists of St Patrick's Grammar School, Downpatrick (a VG 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.

FINANCIAL STATEMENTS

Notes to the Financial Statements

- **Holy Cross College, Strabane** (a Catholic Maintained School)
- **St Mary's College, Derry** (a Catholic Maintained School)
- **St Cecilia's College, Derry** (a Catholic Maintained School)
- **St Genevieve's High School, Belfast** (a Catholic Maintained School)

The unitary payments in respect of Catholic Maintained Schools are funded through EA and are disclosed in these accounts.

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 £14,347k (2021/22: £14,436k). 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:

Future minimum payments under off-balance sheet PFI and other service concession arrangements	2022/23 £000	2021/22 £000
Not later than one year	16,256	15,503
Later than one year and not later than five years	61,855	62,016
Later than five years	73,724	88,353
Total	151,835	165,872

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/ PPP 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 relate 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 provide services at 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 were previously funded jointly by the Government Departments listed below;

- 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 PPP 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 schools are shown on-balance sheet. Ownership will transfer to EA on the 1 March 2038.

Tor Bank Special School

EA operates a PPP Contract in respect of the provision of accommodation and related services at of Tor Bank Special School. The school was available for use from October 2012. Ownership of the school will transfer to EA in 2037. This scheme is shown on-balance sheet, although the budget is off-balance sheet which is accounted for through a dual reporting adjustment in Financial Target Note 27.

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 on the 31 August 2025. This scheme is shown on-balance sheet, although the budget is off-balance sheet which is accounted for through a dual reporting adjustment in Financial Target Note 27.

FINANCIAL STATEMENTS

Notes to the Financial Statements

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 £13,474k (2021/22: £11,805k). Total future obligations under on-balance sheet PFI and other service concession arrangements are given in the table below for the following periods:

Future obligations under on-balance sheet PFI and other service concession arrangements	2022/23 £000	2021/22 £000
Minimum lease payments (Capital and Interest):		
Due within one year	11,900	11,900
Due later than one year and not later than five years	46,171	46,723
Due later than five years	127,510	138,857
Total lease payments (Capital and Interest) (A)	185,581	197,480
Less interest element	(58,140)	(64,579)
Present value of Capital element of lease repayments	127,441	132,901
<i>Included in SoFP as falling due within one year</i>	<i>5,737</i>	<i>5,460</i>
<i>Included in SoFP as falling due in more than one year</i>	<i>121,704</i>	<i>127,441</i>

Service elements due in future periods:	2022/23 £000	2021/22 £000
Due within one year	15,273	13,545
Due later than one year and not later than five years	57,660	53,355
Due later than five years	128,000	122,887
Total service elements due in future periods (B)	200,933	189,787
Total Commitments (A+B)	386,514	387,267

FINANCIAL STATEMENTS

Notes to the Financial Statements

22. Pension Obligations

SoFP	2022/23 £000	2021/22 £000
Fair value of assets	2,828,627	2,994,234
Present value of funded defined benefit obligation	(2,789,475)	(3,640,578)
Present value of unfunded defined benefit obligation	(14,381)	(16,082)
Pension asset/ (liability) recognised in the SoFP	24,771	(662,426)

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.

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 £5.5m (£5.6m 2021/22).

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 predate the creation of EA. It is estimated that the cost of re-evaluation of current claims and associated arrears could amount to £3m. A pilot exercise is to be undertaken to progress agreement with TUS on revised GLPC JE Procedures to support a business case lodged with the Department.

24. Related Party Transactions

EA is a NDPB sponsored by DE and Department for the Economy.

FINANCIAL STATEMENTS

Notes to the Financial Statements

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 transactions with other government departments and other central government bodies. The majority of transactions are with:

- Department of Health;
- HSCT's which are sponsored by DoH;
- Department of Agriculture, Environment and Rural Affairs (DAERA);
- Department of Justice;
- DoF;
- Department for Communities;
- Department for Infrastructure.

No board member, key manager or other related parties has undertaken any material transactions with EA during the year.

Details of the remuneration of the Chief Executive and Directors of EA 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.

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 below.

	2022/23 £000	2021/22 £000
Monetary assets such as bank balances and monies on deposit	245	231
Listed securities	794	830
	1,039	1,061

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	DE Premature Retirement Costs £000	Total £000
Total net expenditure per SOCNE	2,606,682	177,877	47,803	12,493	14,663	2,859,518
<u>Adjustments</u>						
AME						
Movement in Provisions	(2,476)	(40)	16	28	-	(2,472)
NILGOSC Pension Scheme Noncash element	(148,591)	-	-	-	-	(148,591)
(Profit)/Loss on disposal of non-current assets	649	23	82	-	-	754
Depreciation and Deficit on Revaluation	(127,047)	(1,489)	(7,356)	(2)	-	(135,894)
<u>Other Adjustments</u>						
PFI Dual Reporting Adjustment	(2,831)	-	-	-	-	(2,831)
Capital funds from other bodies	586	-	-	-	-	586
Bad Debt Provision	(283)	-	-	-	-	(283)
Notional Income - Right of Use Asset	915	-	-	-	-	915
Notional costs	(4,293)	-	-	-	-	(4,293)
Net Expenditure	2,323,311	176,371	40,545	12,519	14,663	2,567,409
Final Budget Plan	2,325,145	174,625	40,642	12,596	14,873	2,567,881
Year-end position (2022/23)	1,834	(1,746)	97	77	210	472
Year-end position (2021/22)	(2,879)	5,863	-	28	(7)	3,005

FINANCIAL STATEMENTS

Notes to the Financial Statements

Schools' Funding Commitment at 31 March 2023

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 2023 was £83.032m (£86.038m 2021/22 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.

Schools Accumulated Surplus'	£000
Restated Opening Schools Accumulated Surplus' at 1 April 2022	86,038
Net movement in school surpluses in year	(3,006)
Closing Schools Accumulated Surplus' at 31 March 2023	83,032

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 2022/23 year but excludes Annually Managed Expenditure (AME).

Year-end position as at 31 March 2023

EA's financial targets for 2022/23 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.

28. Financial Target – Capital

	DE £000	Youth £000	Total £000
Final Capital Expenditure for the period	121,027	2,367	123,394
Final Budget Plan	121,027	2,367	123,394
Year-end position at 31 March 2023	-	-	-
Year-end position at 31 March 2022	6	-	6

29. Events after the Reporting Period

There are no events after the reporting period relating to the 2022/23 financial year.

Date Authorised for Issue

The accounting officer authorised the issue of these financial statements on 6 October 2023.

GLOSSARY OF TERMS

ALCs	Area Learning Communities
AOEA	Association of Education Advisers'
APLG	Area Planning Local Group
ARA	Additional Responsibility Allowance
ASEO	Assistant Senior Education Officer
ASR	Asylum Seeker and Refugee
BEM	Building Engineering Management System
BoG	Board of Governors
BREEAM	Building Research Establishment Environmental Assessment Method
BST	Behavioural Support Team
CaMPIS	The Coaching and Mentoring Practices in Schools Programme
CAP	Climate Action Plan
CASE	The Collaboration through Sharing in Education
CASS	Curriculum Advisory Support Service
C&AG	Comptroller & Auditor General
CB	Companion of the Most Honourable Order of the Bath
CCEA	Council for Curriculum Examinations and Assessment
CCF	Child Criminal Exploitation
CCMS	Council for Catholic Maintained Schools
CIPD	Chartered Institute of Personnel Development
CoP	Code of Practice
CPD	Continuing Professional Development
CPSSS	Child Protection Support Service for Schools
CRED	Community Relations, Equality and Diversity
CSSC	Controlled Schools Support Council
CYP	Children and Young People
CYPS	Children & Young Peoples' Services
DAERA	Department of Agriculture, Environment and Rural Affairs
DAP	Disability Action Plan
DE	Department of Education
DEC	Display Energy Certificate
DESS	The Disability Employment Support Service
DfE	Department for the Economy
DOCPEG	Designated Officer for Child Protection Education Group
DoF	Department of Finance
DP	Development Proposal
DSC	Delivering Social Change
EA	Education Authority
EAP	Equality Action Plan
ECTs	Early Career Teachers
EdIS	Education Information Solutions Programme
EF	Entitlement Framework
EITP	Early Intervention Transformation Programme
ELBs	Education & Library Boards
EMS	Education Management System
EOTAS	Education Other Than At School

GLOSSARY OF TERMS

EPS	Education Psychology Service
ES	Extended Schools
ESAGS	Every School a Good School
ESD	Education for Sustainable Development
ETI	Education and Training Inspectorate
EWO	Education Welfare Officer
EWS	Education Welfare Service
FE	Further Education
FTE	Full Time Equivalent
FSM	Free School Meals
FSME	Free School Meals Entitlement
FReM	Financial Reporting Manual
GAR	Governance and Accountability Review
GBA	Governing Bodies Association
GIS	Geographical Information Systems
GRAC	Governance and Accountability Committee
GRtL	Getting Ready to Learn Programme
HEI	Higher Education Institutions
HOS	Head of Service
IA	Internal Audit
ICT	Information and Communication Technology
IDS	Inclusion & Diversity Service
IE	Integrated Education
IES	Intercultural Education Service
IM	Irish Medium
INEQE	Safeguarding Group
LAC	Looked After Children
LMS	Local Management of Schools
LPS	Land & Property Services
MEMR	Monthly Expenditure Monitoring Report
MTAC	Membership and Teaching Appointments Committee
NDPB	Non-Departmental Public Body
NI	Northern Ireland
NIAB	Northern Ireland Ambulance Service
NIAO	Northern Ireland Audit Office
NICIE	Northern Ireland Council for Integrated Education
NILGOSC	Northern Ireland Local Government Officers' Superannuation Committee Scheme
NISRA	Northern Ireland Statistics and Research Agency
NISTR	Northern Ireland Substitute Teachers' Register
NRA	Neighbourhood Renewal Area
NZEB	Nett Zero Energy Building
OBE	Officer of the Most Excellent Order of the British Empire
OEC	Outdoor Education Centre
PAC	Public Accounts Committee
PED	Personal Education Plan
PfG	Programme for Government

GLOSSARY OF TERMS

PFY	Priorities for Youth
PQH	Professional Qualification for Headship
PRSD	Performance Review & Staff Development
PRU	Pupil Referral Unit
QES	Quality Energy and Sustainability
QSHE	Quality, Safety, Health and Environment
QUB	Queen's University Belfast
RMD	Regional Managing Director
RYDP	Regional Youth Development Plan
SBNI	Safeguarding Board for Northern Ireland
SBRI	Small Business Research Initiative
SCELB	Staff Commission for Education and Library Boards
SDP	School Development Plan
SEBD	Social, Emotional & Behavioural Difficulties
SEN	Special Educational Needs
SENCO	Special Educational Needs Co-ordinator
SEND	Special Educational Needs and Disability
SESAP	Special Education Strategic Area Plan for Northern Ireland
SESP	Shared Education Signature Project
SEUPB	Special European Union Programmes Body
SIMS	Schools' Management Information System
SM	Statutory and Mandatory
SMT	Senior Management Team
SRO	Senior Responsible Officer
SSEC	Strule Shared Education Campus
SSP	Sustainable Schools Policy
STEM	Science, Technology, Engineering & Maths
SYTES	Supporting Youth Through School Engagement
TBUC	Together Building United Communities
TESS	Traveller Education Support Service
TEO	The Executive Office
TPL	Teacher Professional Learning
TPP	Tackling Paramilitarism Programme
TSC	Term Service Contract
TSS	Teachers' Superannuation Scheme
UV	Urban Villages Initiative
VES	Voluntary Exit Scheme
YCNI	Youth Council Northern Ireland
YVA	Youth Volunteer Academy