

Education Authority Annual Report and Accounts

for the Year Ended 31 March 2024

Laid before the Northern Ireland Assembly under Paragraph 15(5), Schedule 1 of
the Education Act (Northern Ireland) 2014 by the Department of Education on 24th October 2024.



Contents

PERFORMANCE REPORT	3
Overview	4
Chief Executive's Foreword	4
Chairperson's Reflection	6
About the Education Authority - Our Role	7
Key Issues and Risks	10
PERFORMANCE ANALYSIS	11
Corporate Business Plannings	12
Service Activity	16
Equality Statement	33
Rural Needs	35
Going Concern Statement	35
Sustainability Report	36
Long Term Trend Analysis	37
ACCOUNTABILITY REPORT	41
Directors' Report	42
Statement of Accounting Officer's Responsibilities	47
Governance Statement	48
REMUNERATION AND STAFF REPORT	84
Remuneration Report	85
Staff Report	93
ASSEMBLY ACCOUNTABILITY REPORT	102
CERTIFICATE & REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NI ASSEMBLY	104
FINANCIAL STATEMENTS	109
Statement of Comprehensive Net Expenditure for the year ended 31 March 2024	110
Statement of Financial Position as at 31 March 2024	111
Statement of Cash flows for the year ended 31 March 2024	112
Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023	113
Notes to the Financial Statements	114
GLOSSARY OF TERMS	150

Performance Report

Overview Performance Analysis



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 1 April 2023 – 31 March 2024

Having recently commenced in my role as Chief Executive of the Education Authority (EA), I am pleased to present the EA Annual Report for 2023-24.

I would like to extend my sincere thanks to Sara Long for her outstanding contribution to the EA and to the wider education sector during her tenure and to wish her the very best for her new role in the Health Service Executive.

In moving forward, I am firmly committed to building on the strong foundations laid by Sara, the Corporate and Senior Leadership team and the entire organisation and continuing the excellent work to transform and collectively develop a modern and responsive education system that delivers for all.



The education sector has continued to face many challenges in 2023-24, not least the unprecedented financial challenges, industrial action (teaching and non-teaching), Special Educational Needs (SEN) placement capacity and the many areas where increasing demand on schools and services simply outstrip the resources available.

The leadership and commitment of all staff in schools, youth settings, and throughout EA has been unwavering and I want to pay tribute to every single worker across the education system for their extraordinary commitment to meeting the needs of children and young people during these challenging times. Over the last 12 months, EA staff have progressed key initiatives and objectives despite the challenging circumstances.

The Education Information Solutions (EdIS) Programme has made significant progress to support a dynamic educational environment and the delivery of digital services to facilitate the best educational outcomes for all children and young people. Key highlights include the recent addition of Further Education and Primary applications to EA Connect, EA's unified customer portal which is home to several key services delivered by EA to support schools and parents/guardians; and the EdIS Wireless Project which is enhancing connectivity by replacing the existing C2k wireless in schools and is now 80% complete for all schools.

The Department of Education's Landscape Review of the EA and the Independent Review of Education provide a firm foundation for moving forward and will play an important part in how we can collectively and collaboratively develop a modern and responsive education system. In particular, there is significant work underway in relation to the implementation of a joint Department of Education and EA 'Landscape Review' action plan.

Whilst there is a genuine desire to continue to transform services in the best interests of children, the reality is there is nowhere near enough funding to support all aspects of the education sector in Northern Ireland; a sector which has been underfunded for more than a decade and continues to deteriorate further.

One of EA's most critical priorities is ensuring that all children and young people with SEN get the right support from the right people, at the right time and in the right place.

Over the past 12 months, the Department of Education, in collaboration with EA, has undertaken an end-to-end review of SEN and this has identified several priority areas which can be progressed at pace and used to inform longer term systemic change.

A critical immediate priority is increasing the number of places in special schools and specialist provisions in mainstream schools.

In recent years, there has been a significant rise in the number of pupils with a statement of SEN.

For September 2024, we are currently planning on the basis that approximately 110 additional specialist classes across the region will be required. We are in discussions with nearly 170 schools regarding the establishment of additional classes and there is a significant amount of work ongoing right across the entire system to deliver the required places. Quite simply, demand is outstripping capacity and there is no easy, simple, or quick fix.

What we have been doing, in partnership with schools and sectoral partners, is utilising the existing school estate and working with the community, voluntary and private sector to create appropriate, additional places for children with SEN.

Between 2021-2023 we have created 290 new classrooms in both Special Schools and specialist provisions in mainstream school to ensure placements for an additional 3,934 pupils.

This extensive system wide effort has ensured that we have been able to ensure that each year, despite unprecedented challenges and demand, the vast majority of children received an appropriate place at the start of the new school term. However, we have been engaging and listening carefully to the stories and voices of parents/carers and recognise the uncertainty and anxiety that late placements and poor communications causes.

We will continue to do our utmost to create additional places; provide greater certainty for parents; and improve communications with them. However, there are undoubtedly challenges, and we need sustained investment, continued transformation and systemic change, in line with the end-to-end review of special educational needs and the Special Education Strategic Area Plan, to deliver real change in the longer term.

EA is working in a significantly challenging context that drives the need for change. Whilst the full transformation of services will take time, I know that there is a workforce of talented and skilled people working across the EA, who are committed to meeting these challenges and who will adapt to and navigate these changes in a positive way to help build a brighter future for all our children and young people.

Regards,



Richard Pengelly, Chief Executive

Chairperson's Reflection

1 April 2023 – 31 March 2024

On behalf of the EA Board, I would like to express appreciation to Sara Long for her significant contributions and commitment to the EA and the wider education sector since her appointment as EA Director of Operations and Estates in 2016 and subsequently as Chief Executive in 2019. Sara left EA on 12 April 2024 to take up a post within the Health Service Executive in Ireland. Her leadership in EA's transformation in recent years has been exemplary.



I would like to welcome Richard Pengelly who very recently took up post as the new EA Chief Executive in April 2024. The EA board look forward to working with Richard to support the continued delivery of an ambitious programme of transformation and service improvement to inspire, support and challenge all our children and young people to be the best that they can be.

The unprecedented financial challenges facing the wider education sector have continued to dominate the education agenda over the last 12 months. The scale of the shortage of funding to support all aspects of the education sector in Northern Ireland is well documented. This underfunding has been evident now for more than a decade and the position continues to deteriorate further. There is no doubt this will have a major impact in 2024-25. I wish to put on record our thanks to the Minister and the Department of Education for all their support in dealing with this challenging situation over the past year.

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

I wish to acknowledge the fantastic contribution of all staff working in schools and across EA for their continued commitment to the support of learning and teaching. Also, a huge thank you to all those staff dedicated to the improvement of the services that EA provides to schools, parents/carers and to the enhancement of how we work together in the interests of children, young people, our workforce and the school communities. 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 them.

Prioritising and strengthening professional development and leadership support have been at the heart of this journey. With this in mind, a wide range of professional learning programmes, health and wellbeing initiatives and networking and engagement forums have now been well established. We also developed our EA People Plan 2024 - 2029 which sets out our people priorities for the next five years, focusing on the practical actions the EA can take to improve experience of all staff.

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.

EA has progressed work in response to both the Department of Education's Landscape Review of EA and to the Independent Review of Education. This work is essential to delivering the innovative and inclusive education system that our children and young people deserve. The EA board has been and will continue to engage constructively with our partners as this important work progresses.

EA board remain committed to driving further transformation and improvement of services and, alongside education colleagues and sectoral partners, to enhance education provision for our children and young people. In saying this, EA remains very concerned about the potential impact underfunding will 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, skill, knowledge and expertise throughout the year. Board members must make difficult decisions at every committee and board meeting. I appreciate the diligence and energy with which they scrutinise proposals, seek assurances and hold to account EA officers to ensure the best interests of our children and young people are served.

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

Barry Mulholland, Chairperson

About the Education Authority - Our Role

The Education Authority (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.



Employing Authority

for all staff at Controlled Schools and non-teaching staff at Catholic Maintained Schools.



Work in Partnership

with a wide range of bodies which include: the Controlled Schools' Support Council (CSSC); the Council for Catholic Maintained Schools (CCMS); the Governing Bodies Association NI (GBA); the Northern Ireland Council for Integrated Education (NICIE) and the Transferor Representatives' Council (TRC).



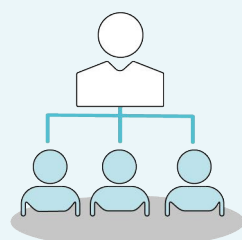
Funding Authority

for Controlled, Voluntary Grammar, Catholic Maintained and Grant Maintained Integrated Schools.



Responsibility

for regional Youth Services funding and support.



Non-Departmental Public Body

sponsored by the Department of Education.



EA employ around **44,500** staff



We are the funding authority for over **1,098** schools



We transport over **90,000** children daily



More than **300,000** young people take part in our Youth Services



Around **344,000** pupils are enrolled in schools across Northern Ireland



Over **140,000** meals are served in schools every day



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



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, EA continued to set five focused strategic priorities.



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.

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 managing 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 2024.

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 2024. 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 Analysis

Corporate Business Planning
Service Activity
Equality Statement
Rural Needs
Going Concern Statement
Sustainability Report
Long Term Trend Analysis



Performance Analysis



Performance Analysis

The Performance Analysis provides further detail on EA's performance in 2023-24 in relation to its strategic alignment, business planning, risk management, service activity, equality, sustainability and long-term trend analysis.

Corporate Business Planning

Context

This year the EA has piloted a revised approach to business planning. The change was prompted by recommendations in the DE Landscape Review of EA published on 22 June 2022 and by ongoing financial constraints. Recommendations in the Landscape Review resulted in additional anticipated resource pressures and these pressures were further exacerbated by budget allocation.

The resulting uncertainty around resource disrupted the Business Planning schedule and further development of the skeleton EA Business Plan for 2023-24 was paused until the financial situation became clearer. This ongoing uncertainty resulted in a delay which meant there was no agreed Business Plan in place for Quarter 1 (Q1) and Quarter 2 (Q2) of 2023-24.

The EA Corporate Planning team took advantage of this pause to revise Business Planning processes towards an Outcomes-Based approach. This work addresses recommendations within the Landscape Review around reducing silo working, improving insights from data and keeping a clear and constant focus on the impact of EA's work for children and young people.

The Corporate Business Plan for 2023-25 demonstrates clear movement towards outcomes-focused planning. This is a significant change and will take time to refine and embed. Whilst systems were being developed to facilitate reporting against this plan, EA and DE agreed that EA would continue, for the remainder of 2023-24, to report only on major programmes of work while piloting the systems which would enable outcomes-based reporting. A Programmes-focused plan was developed for 2023-24, which outlined the detail of the transitional reporting of the major programmes and projects taken forward by EA this year:

- Savings and Sustainability
- Landscape Review
- SEND Transformation
- SEND Placement
- EdIS
- Strule
- EA One
- People-Focused HR Programme
- Continuing to support DE in work to enable the implementation of Integrated Education Act (2022)
- Supporting and enabling Irish Medium Education
- The Strategic Area Plan

The quarterly reporting template was updated to include information on:

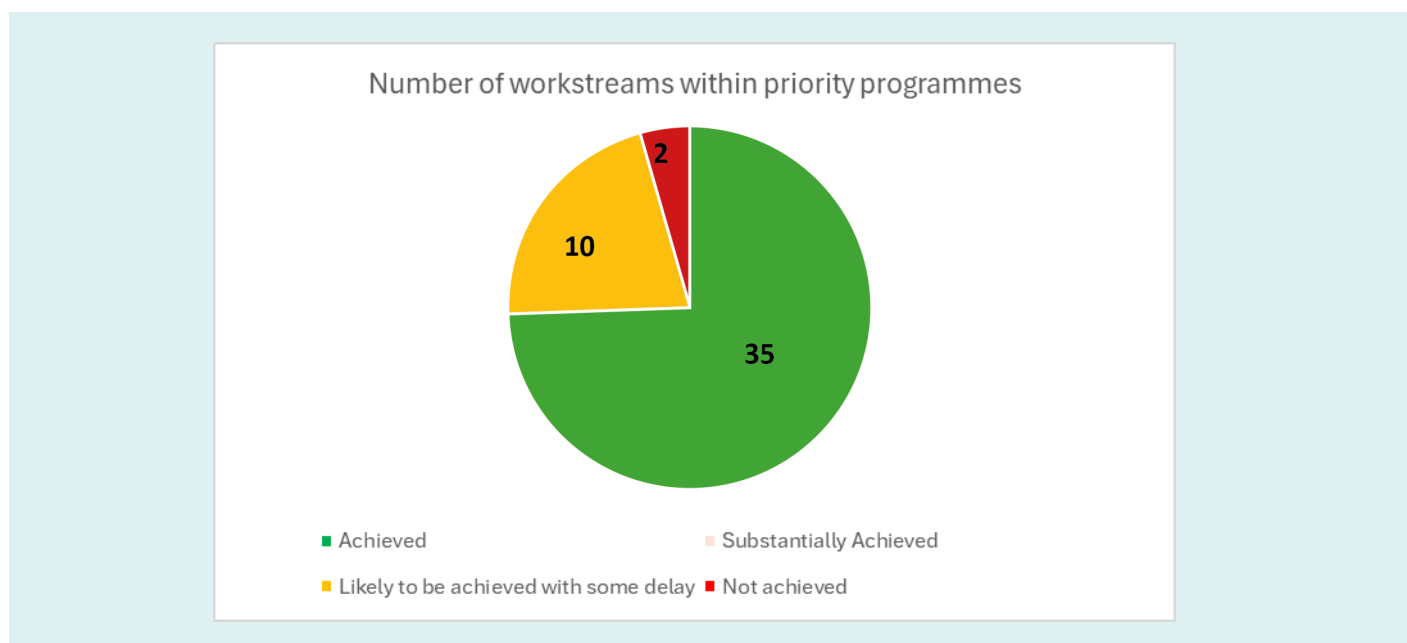
- The number of workstreams within each programme
- The notable achievements within each programme (key activity and progress)
- Any delays or risks to the planned progress in each programme
- Narrative to provide insights

In the final quarterly report, performance of the annual business plan objectives is reported using the following performance status descriptors to describe performance against the objective. For 2023-24, these have been applied to the Projects and Programmes listed below

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

As a transitional arrangement for 2023-24, EA reported on 47 workstreams across 11 key programmes of work. The pie chart below shows the progress against these workstreams in the reported programmes.

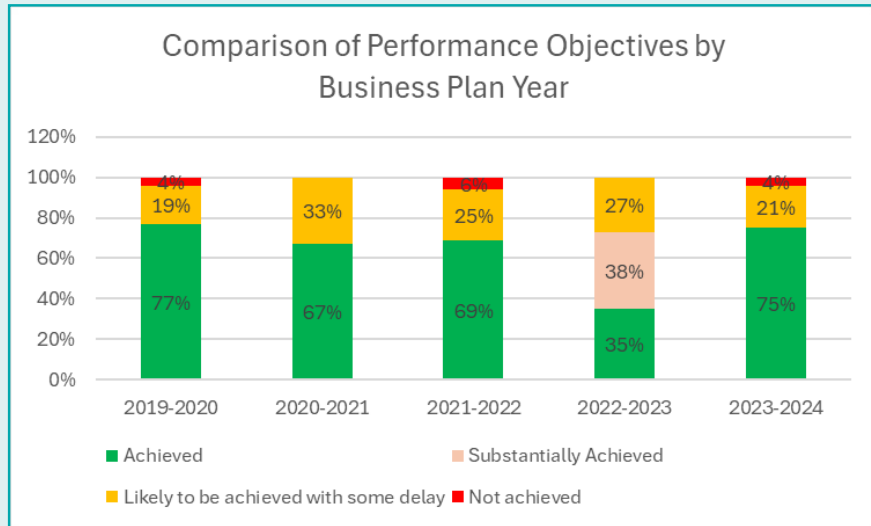


EA has delivered 75% of the workstreams within the reported projects for 2023-24. 21% of the workstreams within these projects have been delayed and are projected to complete in 2024-5. 4% of the workstreams planned for 2023-24 were not achieved.

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

- The budgetary uncertainty;
- Industrial action;
- Impacts of the Savings and Sustainability Programme (e.g. recruitment pause); and
- Inflationary pressures.

Recent changes to planning across the Education Authority, inevitably impact on the comparability of trend analysis. The bar chart below is therefore provided for information only.



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

Given the significant changes to the way Business Planning has been conducted for 2023-25, this comparison will not be straightforward for coming years. The necessary systems to gather more comprehensive data across all areas of EA business in a way that allows effective reporting are being established. A pilot was completed in Q3 and Q4 and this has informed the development of the system which will be used in 2024-25.

In 2023-24, frontline services were prioritised, as well as actions arising from the recommendations of DE’s Landscape Review of the Education Authority.

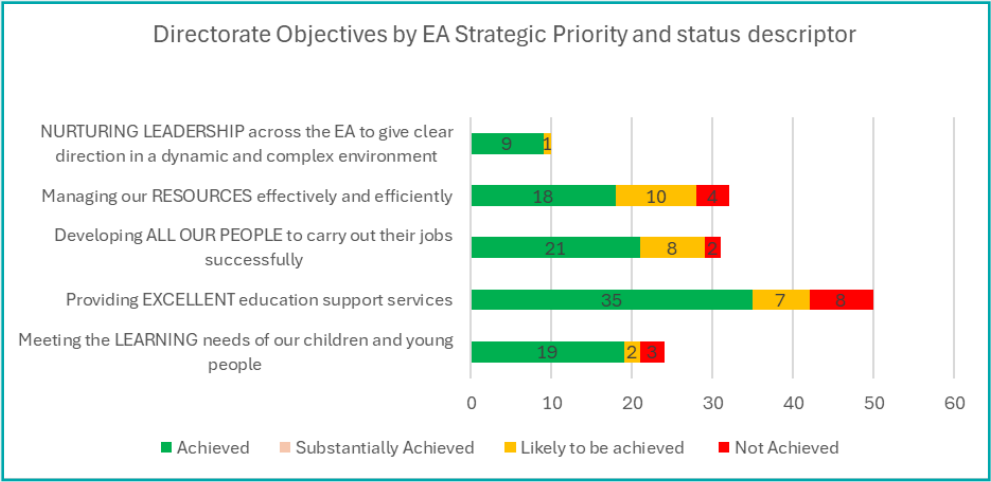
Linking Business Planning and Risk Management

The Business Plan for 2023-24 was developed, taking into consideration corporate and directorate risks. This relationship between business planning and risk management has been monitored by the Business Support Managers at directorate level. The new systems have not yet been able to incorporate detailed reporting against risk with confidence. This will be furthered during 2024-25.

The Corporate Risk Register at end Q4 contained 12 corporate risks outlined on page 69 of the governance statement in this report. This information is important in relation to prioritisation of objectives in the business plan and prioritisation of resource, including spend and workforce, to address corporate risk.

Service Activity against the EA Strategic Priorities

The chart below shows the alignment of the service level activity against the EA Strategic Priorities. This is based on the data currently available and may be subject to revision as a result of the development work which is underway to improve coherence. It is also worth noting that many lines of work across the organisation cut across more than one of the Strategic Priorities. In these cases, the most dominant priority has been selected for display.



Service Activity

Internal reporting against the Corporate Themes outlined in the Corporate Plan 2023-25 has continued within the pilot system. The activity across the organisation was planned against six themes. These themes were designed to reflect both the project/development work within the organisation and the Business-as-Usual activity.

The six themes and the desired outcomes are:

1. Environment and Culture for Learning

- 1.1 Every child has a suitable educational placement
- 1.2 Collaborative Networks to support learning in all settings
- 1.3 Effective, high-quality digital environments for learning and administration
- 1.4 Safe and appropriate learning environments for all children and young people

2. Quality Learning Experiences

- 2.1 Provision of Youth Services
- 2.2 Reduced impact of educational disadvantage
- 2.3 Positive wellbeing for children and young people
- 2.4 Quality learning opportunities for all learners

3. Effective SEND Services

- 3.1 Quality and timely support for all learners
- 3.2 Transformation of SEND Services

4. Optimising the Organisation

- 4.1 Continuous Service Model Improvements
- 4.2 Schools and Services will be supported to fulfil their statutory duties
- 4.3 Continuous improvement of procedures and governance structures

5. Communication, Engagement and Customer Service

- 5.1 An effective, strategic approach to communication
- 5.2 Effective stakeholder engagement
- 5.3 Improved Customer Services and experiences

6. Confident and Skilled Workforce

- 6.1 A motivated and well-supported workforce
- 6.2 Effective HR Services
- 6.3 Quality professional development opportunities for all staff

EA sought to put programmes in place to support these outcomes within the context of the Savings and Sustainability Programme, which aimed to reduce costs by £14.5m during 2023-24.

The updates which follow are reporting against the six themes. Detail regarding the Savings and Sustainability Programme is included in the Financial Reports.

1. Environment and Culture for Learning



In 2023-24, the Education Authority prioritised building networks to support schools. These networks include:

- A network of sustainable schools
- Professional networks to support learning and school leadership; and
- A digital network which will support parents and staff to access the services they need to meet the needs of children and young people

The Strategic Area Plan

This year, the Education Authority successfully implemented the second year of Operational Plan 1 of the Strategic Area Plan 2022-27. The Strategic Area Plan is designed to ensure that children and young people have access to education in a network of sustainable, vibrant schools which provide the type of education best suited to their needs.

This work includes:

- Establishment of new Nursery Units
- Transformation to Integrated status
- Establishment of Irish Medium provision
- Adjustments to approved enrolment numbers
- Closures and amalgamations; and
- Establishment of additional specialist provision in mainstream and special schools

70% of short-term work streams with a Development Proposal have been progressed as expected. The remaining 30% are in progress in line with expectations and should be completed by the end of August, when Operational Plan 1 ends.

SEN Placements

During 2023-24, the Education Authority prioritised resourcing the SEN placement programme. 98.35% of SEN Children recommended for a Change of Placement for September 2023 (Stage 3 children with a statement of Special Educational Needs) were placed by September 2023.

A Programme Director was appointed for the SEN Placements Programme, taking up post in January 2024 to work in partnership with DE to ensure there is a strategic approach to planning for September 2024 and the years beyond.



There are currently approximately **480** specialist setting classes in **190** schools, of which **99** were new for September 2023.



To support the work of the SEN Placements Programme the EA delivered **339** capital construction schemes to the value of **£23.7m**

The ability of EA to place those children with SEND in either a special school or in a specialist setting within a mainstream school (SPiMS) continues to be a challenge. However, significant cross-directorate work is ongoing, at pace, to ensure the EA can plan and forecast appropriately for September 2024 and beyond.

Pre-School Education

The Programme for Pre-School Education was successfully implemented in 2023-24. This programme places children in the preschool year in statutory or voluntary pre-school provision.

Total No of Places	45,470	No of target-age applications	42,996
No of Places Available after target placements	4,304	No of target-age children not placed	1,830
No of Places Available after all placements	1,016	No of target-age placements	41,166

Work is ongoing to ensure that the supply of places in any locality matches the demand in that area; this fluctuates significantly every year and therefore results in available places which are not suitable for the unplaced children.

Parents/Guardians of target-age children who do not manage to secure a place are advised to approach settings directly to establish whether there are any funded places available within their setting and to be put on a waiting list, should a place become available. A completed application must be completed. Should a setting be at their maximum PAN, they can contact the Education Authority Pre-school Education Programme (EA PSEP) Team for either a Temporary Flexibility (TF) increase, for a statutory setting or a Pupil Allocation Number (PAN) increase if they are a non-statutory setting which has not reached their maximum registration number.

Networks for Learning

Mainstreaming Shared Education:

Shared Education Partnerships continue to collaborate to facilitate Shared Education activity and share expertise and experience between practitioners. A co-design group of Irish-Medium School Leaders has been established to support the design of a bespoke Early Career Teacher Programme. A cluster to help advance the Teaching of Sensitive & Controversial Issues has been created which consists of 12 practitioners from post-primary schools engaged in Shared Education Partnerships.

Irish Medium Education:

A Bespoke Teacher Professional Learning programme has been designed and implemented to support practitioners within Irish-Medium Settings. A range of primary and post-primary Professional Networks have been facilitated, including a Numeracy Co-Ordinator Learning Community. A number of Irish-Medium Subject Specific Learning Communities have been facilitated by EA in the area of Physical Education, Geography and Numeracy.

Irish Medium Specific Modules for Boards of Governors were launched within the 2023-24 EA Menu. EA's Learning Leaders' Support Scheme distributed bursaries to 28 practitioners to support Irish Medium schools. EA has collaborated with DE and CnaG and other Irish Medium educational partners on how best to strategically support the sector. The Shared Education and Sectoral Support Team have also worked in collaboration with CCEA to co-facilitate an introduction session to 'Snas agus Blas' for Irish Teachers within English-Medium Post-Primary Settings.

Integrated Education

EA has engaged with IE Stakeholders to discuss key actions associated with the Integrated Education Strategy including assessing demand for Integrated Education. This work will continue into 2024-25.

EA has supported 25 schools across the three phases of Transformation, from those schools which passed a resolution to proceed to parental ballot to those within the first five years of Integrated status. EA has collaborated with DE and the Council for Integrated Education to support the development of an Integrated Education Framework which will be used by Integrated Schools to support Self-Evaluation of the nature, extent and quality of their Integrated Ethos and to set targets for their development.

Integrated Education Act (2022)

EA representatives continued to participate in the Integrated Education Steering Group & Working Group facilitated by DE to support the Integrated Education Strategy. EA has engaged with Integrated Education Stakeholders to discuss key actions associated with the Strategy including assessing demand for Integrated Education.

Pathways into Partnership

The Education Authority developed the Pathways into Partnership for Primary and Nursery schools across Northern Ireland to embed sharing learning across the system. 656 schools received funded support to take part in this programme during 2023-24. These schools are in 143 partnerships with an even distribution across all localities.

The next steps for this project are to continue to support schools to share learning and to encourage those schools not yet involved to form a partnership for learning. However, progress in this project is dependent on continued funding, which has not yet been agreed.

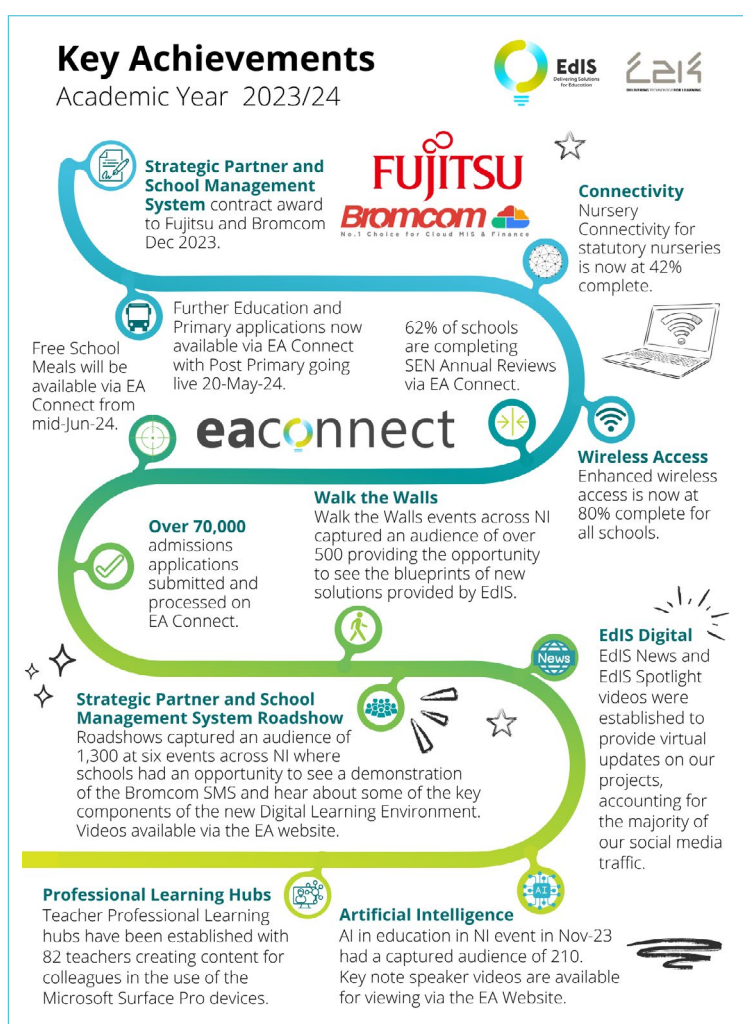
Area Learning Communities

Despite the impact of Action Short of Strike, EA School Improvement Professionals continue to engage with most Area Learning Communities (which comprise Post Primary, Special Schools and Further Education Colleges). Learning & Teaching sub-groups have organised a wide range of development activities for Area Learning communities and their co-ordinators, including a successful conference hosted by partners in The Enniskillen Campus of South West College.

Digital Networks

The EdIS Programme

EdIS is a digital transformational programme designed with children and young people and their learning experience at its core. The projects delivered under EdIS will transform the educational landscape and facilitate the creation of future learning opportunities.



Physical Environments for Learning

Managing and Maintaining EA's Corporate and School Estate

EA has programmes of major works, minor works, and maintenance works to maintain and enhance the fabric of schools and youth settings. There is increasing pressure on the resources to meet the maintenance demands of the schools’/ wider EA estate.

As well as SEN Placement Programme, the Education Authority prioritised maintenance which:

- Was necessary for the safety of children, young people and staff; and
- Was necessary to keep schools open.

Within these priorities, EA completed:

- 598 emergency works
- 1,245 remedial
- 5 unavoidable
- 97 Local Management of Schools work schemes at a combined cost of £20.5 million.

The Education Authority recognises that there is a significant backlog of maintenance work which has not been undertaken due to lack of capacity and resources. It is also acknowledged that not proceeding with non-emergency works is likely to result in higher costs in the future.

The EA estate is large and many of its buildings do not support service needs. Implementation of the Agile Working Policy continued across the corporate estate. During 2023-24, Railway Street Armagh and Beresford Row Armagh were closed as part of the continuing rationalisation of the estate.

The rationalisation of the EA estate is being done within the context of severe pressures on SEND placements. Some corporate buildings (former schools) have been redesignated. Work is underway to ensure that these buildings are able to meet the needs of the children and young people who will be placed in them for September 2024.

The plan to develop an Asset Management Policy was deferred due to other pressures in the management of the EA Estate.

Strule Shared Education Campus Project 4

Work continued to support the Strule Project Management Office team with the production of the Full Business Case (FBC) for the Strule programme. Final adjustments were made to the curriculum model, the End-to-End Plan of school-based activity was finalised and profiled costings for school activity and EA Staffing requirements were provided to the team. Officers also assisted the schools in the planning of some engagement events focused on highlighting the campus programme to elected representatives, the media and community.

In July 2024, the Strule Shared Education Campus was given approval by the Executive to proceed to contract award and construction.

Other services for children, young people and their families

Admissions



In 2023 EA Connect was used to manage admissions applications for **71,134** children and **177,406** documents in the intake year groups for 100% of pre-schools and schools across four admissions sectors.



In 2024 as the current admissions procedures are ongoing statistics show **68,000+** have currently applied using EA Connect.

School Catering

In 2023-24, EA improved the attractiveness of school meals, through the redesign of menus in post primary and the introduction of the 'Grab and Go' concept. This increased the uptake of school meals when compared to 2022-23.

Catering Service

- ▶ With **147,000** meals produced and served each school day at **1,045** schools through the work of 4,500 staff, EA Catering is the largest catering operation in Northern Ireland and the biggest school meals service in the United Kingdom.
- ▶ **27.2%** (95,000) of the overall school population in Northern Ireland are entitled to Free School Meals.
- ▶ At present the split in school meals uptake between Free School Meals entitled children and young people and Paying Pupils is **48%:52%**.
- ▶ **59%** of schools have a production kitchen (615) while **41%** of schools depend on a transported meal from a production kitchen to a dining centre (430).
- ▶ School meals prices are **£2.60** for Primary Schools and **£2.80** in Post-Primary Schools. These prices have not increased since **2017**.

Free School Meals

- ▶ To date more than **59,209** applications for Free School Meals and Uniform allowances have been received within EA. Of this total, less than **5%** were by paper.
- ▶ As of 29th March, **97,215** children are eligible for Free School meals and **91,133** children for Uniform Allowances.

Uniform Allowances

- ▶ The Uniform Allowances spend for the 2023-24 year to date is **£5,818,704**; and
- ▶ The average processing time for an application in 2023-24 to date is **16.47** days.

Transport

- ▶ School transport plays a vital role in enabling children and young people to access education and each day the Education Authority (EA) provides transport assistance to over **96,000** pupils and young people; of which **11,000** pupils have a special educational need, at a cost of approximately **£124 million**. There are currently **219** private operators (taxi and bus) providing **2,354** runs. EA also has **361** school crossing patrols.
- ▶ The Transport Team are members of The Association for Public Service Excellence (APSE). This is a networking community that assists local authorities who are striving to improve their frontline services. APSE works with more than **250** local authorities across the UK to advise and share information and expertise on a broad range of frontline public services. These councils are supported by a team of experts, who draw upon a wealth of knowledge in areas such as policy and practice, as well as in vital frontline service areas.



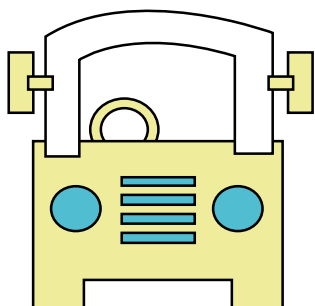
The Transport and Maintenance Service won the category for Best Service Team at the APSE Service Awards in 2023

Fleet Services

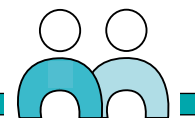
The Fleet Service manage the full EA fleet of 1,139 vehicles through a programme of planned preventative maintenance and compliance management. The key requirement is to ensure that EA vehicles are safe, roadworthy, and available to ensure delivery of essential frontline EA Services, the largest being Home to School Transport, which totals 815 vehicles. Year 4 of the Fleet Replacement Strategy was deferred as it was not funded for 2023-24.

Fleet Service operate six EA vehicle maintenance garages with 38 front line vehicle maintenance staff and 14 administrative and management staff.

EA vehicle maintenance garages provide maintenance for 671 EA vehicles. Fleet Service has six external vehicle maintenance providers on contract to provide vehicle maintenance in areas where there is no local EA provision. Vehicle maintenance is outsourced for 468 EA vehicles.



2. Quality Learning Experiences



Everything EA does is to support every child to access quality learning opportunities. In 2023-24, EA continued to support controlled and community youth settings to provide children and young people all over Northern Ireland with access to activities and experiences which will allow them to be the best they can be.

Regional Voluntary Youth Organisations

Number of groups in pre-scheme	30
Registered groups in 2023-24	39
In receipt of funding 2023-24	18

Programmes designed to support wellbeing and reduce disadvantage

In 2023-24, EA has worked to empower schools and youth settings to reduce educational disadvantage and meet the needs of children and young people and their communities through supporting programmes such as:

- Extended Schools
- Neighbourhood Renewal
- Creative Schools
- Community Use of Schools
- Community Planning
- Tackling Paramilitarism
- Horizons Leadership Programme
- REACH Programme (Resilience Education Assisting Change to Happen)
- Together: Building United Communities

The Reducing Educational Disadvantage Programme did not run during 2023-24 as it was not funded. DE has allocated funding for the programme to run again in 2024-25. Evaluation Reports for Extended Schools and Neighbourhood renewal will be available for both programmes in Q1 & 2, 2024-25.

In 2023-24, EA prioritised the wellbeing of children through:

- Being Well Doing Well Programme
- Independent School Counselling Service
- Education Welfare Service
- Critical Incident Response Team
- Anti-bullying Team
- Safeguarding and Child Protection
- Operation Encompass (in partnership with PSNI)
- Urban Villages - Schools of Sanctuary

Working to support vulnerable children

Teachers, Social Workers and Youth Workers, worked to help the most vulnerable Asylum Seeker, Refugee, Roma and Traveller families with school enrolment, free school meals, uniform, transport, SEN statementing processing and other welfare supports. Hotel, hostel, home and school visits were conducted with interpreters to help children to gain access to education and remain in education for longer, even when they are moved from location to location at very short notice.

The small team of 25 is struggling to keep up with demands from schools and families which have increased significantly in the past 12-18 months, including the arrival of large numbers of Afghan and Ukrainian refugees. This work supports families both access appropriate early interventions services and avoid unnecessary escalation of negative sanctions such as court cases for poor school attendance.



The total number of Asylum Seeker, Refugee children supported by the service almost tripled from **400** in 2022-2023 to **1,155** last year.



As the financial year 2023-24 ended, **200** children still accommodated in hotel rooms, and Roma and Traveller numbers combined had over **750** interventions.

A Fair Start

During 2023-24 150 young people took part in a Restorative Practice peer mentoring programme across 12 post-primary schools.

During 2023-24, under the Horizons Youth Leadership Project 4th cohort:



Phase 8 now complete and **4** Horizons groups have been successful in achieving places on the Go Global Programme- Beyond Horizons



166 young people attended the Horizons Graduation event, 04 December 2023



228 Vocational Awards completed



207 OCNI accreditations achieved



4,200 volunteer hours



£46,200 return in social investment through volunteering



21 Social Action programmes and **21** Social Enterprise projects completed



14 fund raising projects for local charities delivered



250 young people engaged on Phase 5 through Horizons programmes



97% improvement in emotional health & wellbeing



97% achieved leadership skills



92% improved independence



98% increased self-awareness



95% improved self confidence

Critical Incident Response Team (CIRT)

The EA Critical Incident Response Team (CIRT) provides critical incident management advice and support to schools following a sudden or unexpected traumatic event which overwhelms the school community. It is a highly valued service by schools as it provides support during school hours and out of hours, including evenings, weekends and public holidays.

From March 2023 until April 2024 the EA CIRT provided critical incident support to 39 schools (19 Primary Schools, 15 Post Primary Schools and five Special Schools) following a critical incident.

Quality Learning Opportunities for all Learners

EA has promoted Outdoor Learning through professional learning opportunities for teachers, facilitated by learning leaders in other schools and through the work of Magilligan Field Centre, which has hosted 189 school group visits, 4,188 students and 357 teachers during 2023-24.

The AMMA centre has provided opportunities for 2,300 students and 110 teachers to take part in Creative Literacy experiences and has facilitated a partnership programme for 14 pairs of school and one cluster of three.

During 2023-24, EA showcased Shared Education to international visitors including Korean, Kosovan and Croatian delegates.

EA has administered 23 Earmarked-Funded Programmes on behalf of DE during 2023-24.

These include:



Getting Ready to Learn



Operation Encompass (Supporting children and young people who have been impacted by domestic violence - delivered in partnership with PSNI)



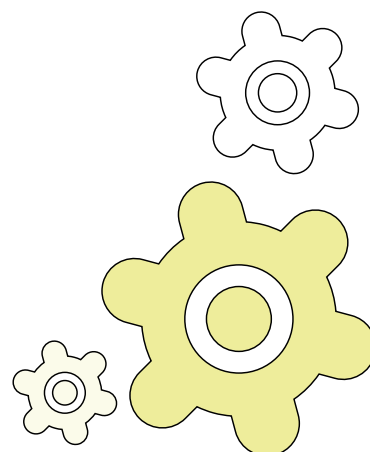
Nurture Provision in Primary Schools



Summer Scheme Provision in Special Schools



Homes for Ukraine



3. Effective SEND Services



EA recognises that early intervention is critical in supporting children and young people to access learning. For this reason, early intervention is included in the outcome of quality and timely support for all learners.

The Fair Start Report (published 2022) has recommended an additional £3.8m for expansion of Early Years services. In 2023-2024 the Service received £370k which allowed recruitment of an additional three teachers and three intervention officers.

Referrals to Early Years SEN Inclusion Service are up from 2022-2023 from 1,710 to 1,966 in 2023-24
EA prioritised the delivery of SEN Services in 2023-24, in the face of significant resource challenges.
Data not yet available

Reviews of Special Educational Provision

The Special School Staffing review and the review of Teacher Professional Learning for Special Schools have been completed and submitted for approval. The key recommendations have been prioritised. The Special Schools Management Structure review and subsequent model has been launched and implementation processes have begun with all 39 special schools and EA stakeholders.

EA has explored developments around Special School Curriculum and Assessment with Council for the Curriculum, Examinations and Assessment (CCEA). CCEA have engaged with special schools around guidance for assessment and curriculum but require further input from DE before they can proceed. Until this work is done, collaborative work with EA has been deferred. Planning for this work will be revisited in 2024-25, in partnership with DE and CCEA and within the context of the End-to-End Review of SEN provision.

Transformation of SEND Services

The SEND Transformation Project has designed the proposed model for Local Integrated Teams (LIT) and work is ongoing to establish delivery for September 2024. Triage Protocols have been drafted and are currently being consulted on. Services have been supporting the development of a Programme of Offer.

Stakeholder engagement is ongoing for both internal and external stakeholders. A significant number of EA staff have volunteered for involvement across a range of task and finish groups including model design and delivery. SEND Transformation are managing this engagement process.

The principles and functionality of the Regional Management Unit Design have been agreed in principle and consideration is being given to functional requirements for Day 1 Go Live. It is unlikely that the full functionality will be available on Day 1, but the priority functions have been agreed.

4. Optimising the Organisation



Improving Service Models

Corporate Procurement






In the Financial year 2023-24, EA awarded over 800* contracts collectively valued at more than £260 million*. (*Data as of 27 March 2024).

Corporate Procurement delivered £10.2m in efficiencies in 2023-24 through demand management, negotiations and tender exercises.

90.37% of all contracts awarded in the 2023-24 financial year were to Northern Ireland suppliers. 92.23% of the contract value was awarded to Northern Ireland SMEs.

The EA One Programme

EA One is a comprehensive system to integrate Finance, Procurement, Recruitment, HR and Payroll functions to make processes more efficient and enhance the end-user experience. The end-user groups are:

-  EA Corporate Staff
 -  Non-teaching staff within the Education Authority, school-based and non-school based
 -  Permanent and temporary teaching staff paid by the Department of Education
- In 2023-24:
-  The EA One HR and Payroll was fully implemented
 -  The EA Self-Service portal has been rolled out so that processes are more streamlined and efficient

The next step for EA One is its transition into Business as Usual. A Target Operating Model has been approved and is expected to be in place during 2024-25.

Reviews of Special School structures

The Special School Staffing review and the review of Teacher Professional Learning for Special Schools have been completed and submitted for approval. The key recommendations have been prioritised. The Special Schools Management Structure review and subsequent model has been launched and implementation processes have begun with all 39 special schools and EA stakeholders.

ICT and Digital Transformation Strategy

ICT play a pivotal role in a large number of the projects and programmes implemented across the organisation to transform services and customer experience. ICT works closely with the Corporate Portfolio Management Office to ensure that programmes have the support they need to enable the digital transformation of services, as well as leading on device management and the security and effectiveness of EA networks and connectivity to support agile working.

The work of the ICT Division has supported the continuous improvement of services across the organisation in 2023-24, through ongoing systems enhancements, e.g. School Stock Take system, or through digitalisation to effect improved processing and customer service, e.g. through new systems for call handling.

A wide range of digital transformation initiatives have been progressed during 2023-24, across multiple EA directorates.

SBRI Carbon Capital Phase 2	Student Finance System	Free School Meals & Uniform Grant system
This research project has enabled solutions to be developed that will allow EA and other public sector organisations to meet the requirements of the Climate Change Act, which will stipulate carbon targets for all public sector organisations.	This is a new digital portal allowing Further Education Student Finance applications to be processed online for September 2024. The system reduces organisational risks and enhances customer experience. Feedback to date has been very positive.	The digital FSM & UG system was enhanced for the 2023-24 financial year. The customer satisfaction rating increased over 10% from the previous year.
Digitisation of processes	SEN Annual Plan	Insite Intranet
A range of projects have been delivered, Disability Employment Support Service (DESS) case management system. Transport Contact digital form Matrix Room Booking system	A new microsite was developed for the SEN Annual Plan of Arrangements that was published during July 2023. This microsite is an information Hub collating SEN information for schools, parents and families of children with SEN.	The EA intranet (EA Insite) was launched to improve internal communication throughout 2024-25.
EA Service Directory	EA Learn	Geographical Information System (GIS)
A digital directory provide an overview of key staff in each service area, to support school-based colleagues to access the right people more easily.	An online learning management system was launched November 2023, leading to a 10% increase in statutory and mandatory training compliance.	The use of GIS has been extended to support planning across a wide range of services, including transport, area planning and SEN Provision.

The ICT Assurance Team has developed Action Plans to manage and minimise the impacts of cyber security incidents. Significant investment has been made through the procurement of additional storage to increase backup capability and work has begun on immutable backups. We have also invested in additional technology to manage critical incidents and ensure we have increased recovery capability.

Supporting Effective Corporate Governance

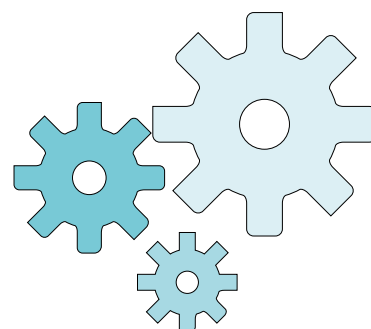
Frameworks have been implemented to support consistent Corporate Governance across the organisation in relation to Planning, Performance and Risk Management, Equality and Human Rights. Work is ongoing to streamline processes and to support more partnership working across EA, in line with the Landscape Review recommendations.

Corporate Planning has worked with Data Analytics, Corporate Performance and Corporate Governance (Risk Management) and Corporate Portfolio Management to develop a system which can collate information centrally and connect data from each service to improve insights. The system will be tested for reporting against the Business Plan for Q1 of 2024-25.

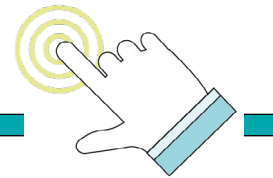
Supporting Effective School Governance

The reconstitution of School Boards of Governors is now underway. However, there are indications of a potential shortfall of applications for governor posts in a number of areas.

Satisfaction ratings reported by participants in Board of Governors' Training remains at 100%. The % of schools with governors engaging in the training has increased since Q4 last year, and the number of participants has increased in each of the past two quarters despite this being the closing months of the term of office.



5. Communication, Engagement and Customer Service



Communications Strategy

The key pillars of an EA Communication Strategy have been developed and a Communication and Engagement Plan has been further updated and engagement sessions completed with key stakeholders over recent months.

The EA NI School Leadership Forum

Despite the challenges presented by industrial action, engagement events with School Leaders have successfully taken place in November 2023 and January 2024. These have provided school leaders with a high-level overview of programme status and has also afforded them with the opportunity to engage on specific changes such as:

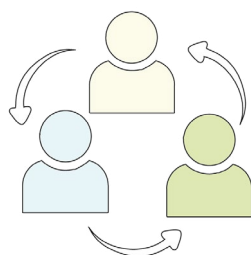
- 1 New Service Delivery Model for Resourcing
- 2 Implementation of a HR Helpdesk
- 3 Implementation of Digital forms for People Services.

Improved Customer Services and experiences

The EA Customer Excellence Programme has been established in response to the recommendations outlined in the Landscape Review of EA (2022). The aim of the programme is to incrementally build on practices, strategies, technologies, and culture that will enable EA to deliver a joined-up Customer Experience for all our service users.

Call Handling

Call handling statistics for high volume helpdesks (1000+ calls per month) demonstrate a year-on-year improvement in service ability to answer customer calls first time. A range of self-service options have been introduced and this has contributed to reducing the number of steps it takes to have a query resolved.






6. Confident and Skilled Workforce



EA People Plan 2024-2029

A Workforce Conversation three phase approach has been adopted to ensure that EA staff voice informs the development of the EA 5-year People Plan. All three phases of the Workforce Conversation have now been completed:

-  Phase 1: IIP survey of approx. **5,000** corporate EA staff with a **48%** response rate
-  Phase 2: Café Conversations with EA stakeholders with **188** attendees
-  Phase 3: Staff Experience survey with approx. **8,000** teachers and approx. **30,000** other school based and transport staff with a **12%** response rate

During 2023-2024 the Interim People Plan was implemented, and the draft EA People Plan has been developed and engagement is underway to review and feedback on that draft. The Interim Plan was delivered across the business year, which saw significant staff engagement as part of EAs 'Big People Conversation'. Throughout this process, staff outlined the areas that are important to them, including:

- Fair pay and reward
- Recognition and appreciation
- Learning and development
- Improving our services.

HR Resourcing Services

A new EA Resourcing Service delivery model has been implemented which will optimise the use of staffing within the Service to support peak periods of recruitment activity. The model is more agile and flexible allowing the service to better respond to demands. A new Roles and Responsibilities Framework for hiring managers has been developed and training events are planned for the summer term of 2023-24.

Quality professional development opportunities for all staff

Professional Learning opportunities for all staff are provided through a number of teams across the Education Authority.

Organisational Development and Learning

EALearn, an online learning management system launched in November 2023. This system allows corporate staff to access training courses which support compliance with statutory and mandatory training as well as professional development and leadership development which can further improve staff skills and confidence for the delivery of services for children and young people. This will be rolled out to school-based staff late in 2024-25.

In addition to the online service, Organisational Development and Learning also provided the Great People Management course and a range of other learning opportunities, outlined below.

Programme Name	Sessions Q3	No of Attendees Q3	Sessions Q4	No of Attendees Q4
Bitesize	19	234	17	218
Lunch and Learn	4	142	9	174
Leadership Programmes	3	64	3	61
Induction	1	36	1	28

C2K training sessions

C2K provided learning support sessions for all areas of support that is provided to schools as part of the current service. Support is delivered through a hybrid approach of online and in-centre sessions delivered to Principals, SLT, Middle Leaders, Teaching and non-teaching staff. In 2023-24, there were 3,124 participants across all of the C2K sessions. Feedback showed over 98% participants rated the sessions good or excellent against the course objectives.

The Professional Learning Service

A menu of learning opportunities has been made available to school-based staff during 2023-24, as outlined in the table below:

Programme of Professional Learning Opportunities 2023-24	No. of Participants	No. of Schools
Early Career Teachers Programme	1,182	823
Statutory Specialist Classroom H&S Training	583	640
Leadership Programme	549	461
Coaching for School Leaders Programme	219	167
Learning and Teaching Programme	693	487

The Specialist Setting Support Team

This team has been established to support the professional learning needs of teachers in specialist provision. In Q3 and Q4 of 2023-24, 1718 participants completed sessions with this team. 99% of staff who attended the support sessions offered throughout 2023-24 noted that the learning will improve practice and outcomes for children and young people.

Investing in our people

The EA established two Staff Academies in 2023-24, the Data Academy and the Catering Academy. Investment in training and development of our staff is consistent with EA's values and our commitment as an Investor in People. It is vital in the context of a labour market approaching 'full employment' to take actions that will retain and develop our staff to ensure that we can attract new people to maintain the capacity to meet the needs of our Children and Young People in the future.

Looking after our People

Health and Wellbeing team coordinated a wide range of projects to support staff wellbeing. During 2023-24:



EA HealthWell programme had **4,698** EA delegates participating



Over **185** Initiatives, campaigns and sessions were run



The evaluation score for the 23/24 programme was **9.4** out of 10 (or **94%**)

Equality Statement

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

EA submits a **s75 Annual Report** (the Report) to Equality Commission NI (ECNI) by 31 August each year outlining the progress EA has made towards implementing the arrangements set out in the Scheme to discharge its S75 statutory duties, a copy of which will be made 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 2023-24
- Examples of outcomes of Disability Action Plan measures in 2023-24
- Arrangements for consulting, examples of good practice and methods.
- Screening activity
- Training

The **Disability Employment Support Service** (DESS) provides a central advisory and support service to EA staff with a disability and their managers 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.

During 2023-24, DESS processed 962 cases. The service embeds consistent good practice in this area for new and existing staff in EA offices and in schools who have, or acquire, a disability. The service was reviewed to consider the development of the DESS from its origins, the ongoing validity of its objectives, the reasonable adjustment process itself, through to its progression of cases and outcomes. Following the review of the service, significant work has been carried out to streamline the process, capture information to better inform advice provided, and service improvement changes to manage the expectations of service users. In 2023-24, as part of a digital transformation process, a bespoke online referral process and Case Management System has been developed. The rollout in early February 2024 has proven to be very successful in managing the end-to-end referral process.

On 15 March EA DESS staff attended the Ulster Teachers' Union (UTU) Conference to discuss the service and support for staff with disabilities in schools. EA continues to take seriously its commitments and responsibilities as a AAA+ Disability Positive Accredited employer by Employers for Disability NI (EfDNI). The accreditation reflects ensuring that disability equality is prioritised for our staff who, in turn, work towards providing high-quality education to every child in Northern Ireland. Through the sharing of best practice, this partnership approach has allowed for five Information Sessions to be delivered to EA staff throughout 2023-24.

The Equality & Diversity Unit 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. Throughout 2023-24 the Equality Unit responded to 51 queries from schools, many of which related to transgender, disability and training. The Unit also responded to 138 queries from EA services. Sign Language interpreters are provided upon request to schools to enable parents/carers with a hearing impairment to communicate with their school. Throughout 2023-24 The Equality Unit arranged and funded an interpreter for 131 school-based meetings.

The Equality Unit continued to provide training to EA staff, first time principals and Boards of Governors. A total of 2,388 members of staff received training in 2023-24. Some types of training offered include:

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

The Equality Unit continued to support EA staff in completing Equality and Rural Needs Impact Assessments. EA's Equality Screening Template and Guidance was revised, expanded to include the Child's Rights Impact Assessment, any relevant impact on Shared, Integrated and Irish Medium Education, and was relaunched to EA services to enhance the embedding of equality considerations into any policy/decision making. In addition to the 19 in-progress screenings carried over from 2022-23, 96 screenings were newly received and opened in 2023-24.

Membership of the **EA LINK Network** has increased in 2023-24, currently standing at 185 Staff. On 21 March 2024, the LINK Network hosted an online coffee morning for school and corporate colleagues to join together and meet informally with members. The Network facilitated a How might we...? interactive feedback exercise, where members were provided with the opportunity to reflect and provide verbal or written feedback on what they would like the LINK Network to focus on, priority areas, and how to engage its members, as well as the wider organisation. The Equality Unit continues to work with Trade Union colleagues to improve access to staff networks for school-based colleagues. The feedback from this will help to inform an action plan for 2024-25.

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. The GLeaM network attended three Pride parades in 2023, in Omagh, Mid-Ulster and Belfast. The network took over EA's social media for Belfast Pride and had an EA School bus in the parade. This was historic for the network and had a profound impact on the networks presence at the parade receiving a fantastic reception along the parade route.



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 2023-24.

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. In addition to 19 in-progress impact assessments carried over from 2022-23, there were 96 newly commenced rural impact assessments in 2023-24. During 2023-24, equality training sessions included rural needs and support was provided on rural needs impact assessments.

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 continued to be impacted by high inflation in 2023-24 resulting in rising costs, which is expected to continue in 2024-25. 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 2024-25 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 2023-24 financial year with a small underspend against budget. EA's Statement of Financial Position as at 31 March 2024 notes **Total Equity of £2,476m**. EA's pension position (the future value of liabilities) continues to be in an asset position, as wider economic factors, including high inflation and interest rates, have inflated the value of pension investments, whilst eroding the real value of pension liabilities. As at 31 March 2024, the pension asset was reported as **£289m, an increase of £264m** in year from 31 March 2023 (£25m). The future pension asset or liability is estimated annually by an independent actuary. Future valuations will be equally susceptible to changes in the economic environment. Further detail is provided within the Accountability Report - Remuneration and Staff Report.

As EA's Total Assets significantly exceeded total liabilities as at 31st March 2024, it has accordingly been considered appropriate to apply a going concern basis.

The Corporate Leadership Team (CLT) 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 2023-24

The EA recognise that all of its functions and operations have an impact on the environment and on wider sustainable development objectives and will therefore endeavour to demonstrate clear leadership in preventing pollution and reducing greenhouse gas emissions.

The EA strives towards compliance with all sustainability, environmental and climate change legislation, guidance and best practice principles to fulfil its statutory responsibilities.

Furthering sustainable development requires the integration and balancing of complex social, economic and environmental factors when plan-making and decision-taking. To achieve this, the EA is committed to integrating, where possible, sustainability throughout its operations.

In 2023-24, the EA continued to invest in energy saving measures aimed at reducing ongoing operating costs across the EA Estate. Typical measures included:



Expenditure of **£1.2m** on energy related fabric improvements including insulation upgrades, roofing and window replacements.



Lighting replacements included expenditure of **£172k** throughout the estate with a move in general to LED lighting; and



Upgraded controls and heating system improvements amounting to some **£4.8m**.

Energy

The Quality Energy Sustainability (QES) Service continue to engage with and support school leaders in the management of their energy costs. Energy reduction and cost saving measures in support of schools and EA corporate services include the following:

- Over the last three years, through a risk managed approach to the procurement of electricity, QES team actions have led to cost avoidance of £7.1m in electricity costs across Schools and the EA Corporate Estate.
- Schools' budgets have benefited by £524k through income generated from Renewable Energy.
- QES has supported 1,100 requests from Schools to assist with Energy and Sustainability queries.
- QES secured funding of £300k from the Small Business Research Initiative (SBRI) for a project entitled 'Capturing Our Carbon Capital – the EA Live Learning Schools Estate'. Two suppliers were appointed and have developed innovative digital solutions to capture, baseline, track, and report on carbon emissions across EA's estate.
- Developed six SBRI schools as Sustainability and Climate exemplars in an Education Cluster, through collaboration between EA, Derry City and Strabane District Council, Government Departments and Academic Partners.
- Worked in partnership with DE and the Department of Agriculture, Environment and Rural Affairs (DAERA) to inform public body reporting requirements, under the Climate Change Act (NI) 2022.
- Reported a 4% decrease in energy consumption and 3% reduction in carbon emissions from electricity and gas usage across the EA estate in 2023-24 compared to previous year.
- QES applied for £5.8m in funding to implement energy efficiency and decarbonisation measures across the EA Estate including environmental issues and the circular economy within criteria for procurement. However, it was confirmed after the year end that this application was unsuccessful.

Waste and Recycling

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

- 100% of EA waste disposed of through the private Non-Hazardous waste management contract was diverted from landfill in 2023-24, of which:
 - 3,783 tonnes were general waste of which 1,135 tonnes were recycled and the remaining 2,648 tonnes were recovered for conversion to waste derived fuel.
 - 1,798 tonnes of food waste was recycled in 2023-24.
 - 884 tonnes of mixed dry recyclables were recycled in 2023-24.
- Recycling paper, cardboard, glass, cans, toner cartridges waste and fluorescent tubes are continuing to be collected and recycled.
- Re-using teaching materials including books, furniture and other equipment when a school building closed. These resources were relocated to other schools on a needs basis.
- Transformation of digital admissions in 2021-22 continues to reduce in year paper applications and printing facilities have been upgraded across EA premises.
- The Catering Service is reviewing its use of single use plastics when supply contracts are being renewed with the aim of reducing single use plastics at source.

Education

Education for Sustainable Development (ESD) is enshrined within the Northern Ireland curriculum as part of the core objective of developing children and young people as contributors to the economy and the environment. Opportunities exist across the subject and learning areas to incorporate ESD, particularly when incorporated within Outdoor Learning opportunities. EA has developed a significant body of resources to promote and facilitate outdoor learning opportunities in schools. This has included provision of a range of Teacher Professional Learning opportunities for both primary and post primary teachers. Energy and environmental staff are trained and supportive of Eco-Schools accreditation programme.

Long Term Trend Analysis

EA Total Outturn

In 2023-24, EA received total budget allocations of £2,786.1m (2022-23 £2,567.9m) comprised of funding allocations to the following budgets:

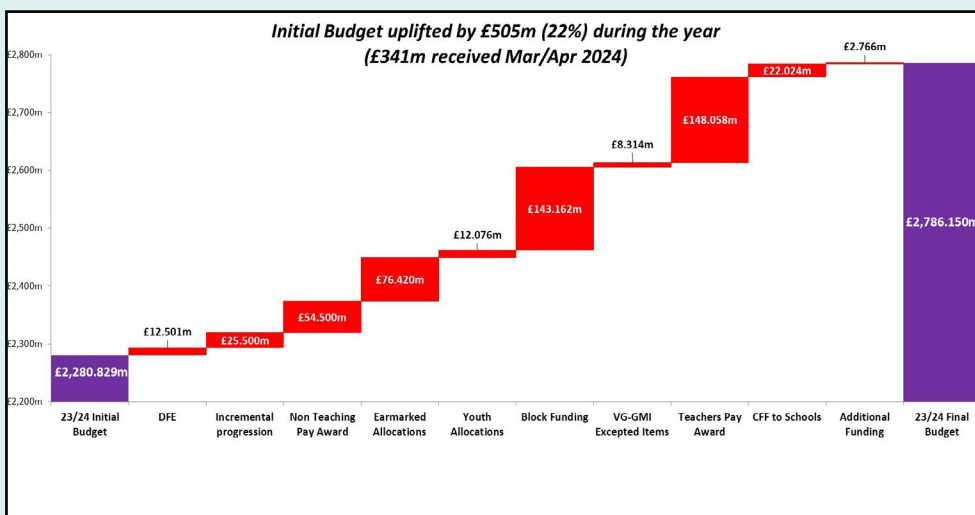
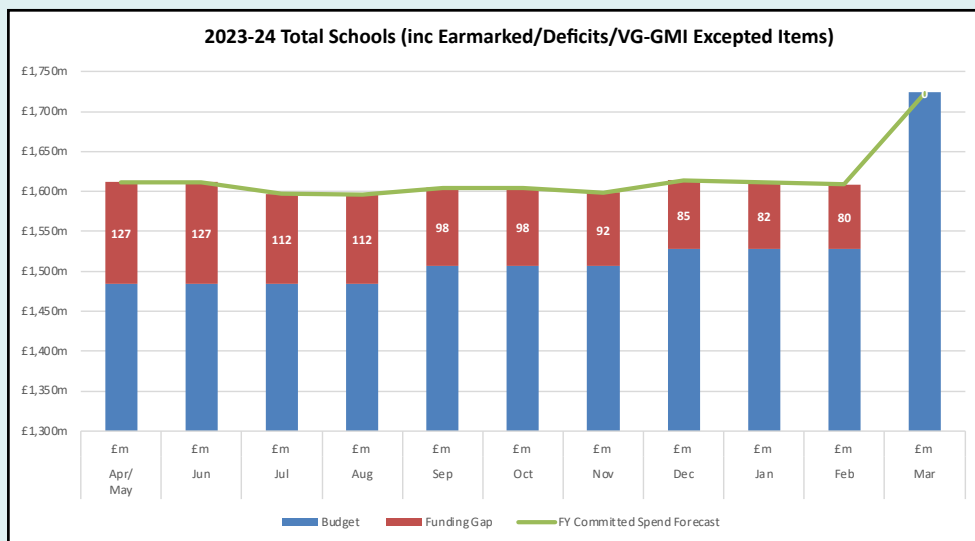
- £1,190.9m - Aggregated Schools Budget (ASB) funding, which is delegated to schools with Board of Governors and Principals responsible for managing the school finances and staffing decisions.
- £388.8m - VGS/GMI schools, for which EA assumed responsibility from 1 April 2017 (including some additional transactional services to VGS/GMI schools which transferred to EA on 1 April 2018);
- £1,046.7m - Block Grant which covers a range of policy, statute and contract-based services for school, children and young people.
- £119.4m Earmarked funding which cover specific initiatives including the costs of voluntary exit and maintenance; and
- £40.3m - Youth covering a range of provisions for children and young people involved in the statutory and voluntary sectors.

In 2023-24, EA maintained service delivery in a challenging operational environment and supported the sector in managing the financial impacts of general inflationary pressures and insufficient funding. 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 £505m throughout the year has enabled EA to report a small underspend of £0.084m (0.003%) against budget.

The Final Resource Outturn position reported for 2023-24 notes:

- an underspend of £2.931m for Aggregated Schools Budgets equating to 0.2% of budget
- an overspend of £4.304m across Block Grant Budgets equating to 0.4% of budget
- total underspends of £1.457m (1.2%) across a range of earmarked budgets

EA budget holders worked collaboratively in year to control expenditure and manage financial pressures in line with budget allocations. The graphs below detail EA's monthly financial performance and analyse in year budget allocations.



From 2015 to 2023, 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 2023-24, the financial position of schools has worsened. The provisional outturn for controlled and maintained schools has shown that 50% of schools are now in deficit and 50% are in surplus. This is a deterioration from 2022-23 position when 44% of schools were in deficit and 56% in surplus. The net deficit position at the end of 2023-24 is **£49.740m, an increase of £24.091m** (after adjusting for closed schools) from the 2022-23 position.

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.

Capital Expenditure

The capital budget position for 2023-24 was very challenging with significant constraints across the overall DE capital budget. In developing a strategy to manage the opening 2023-24 capital budget requirement of **£215.661m**, EA made several difficult decisions in line with DE's request to prioritise capital requirements to include only inescapable capital requirements, i.e.

- projects required to keep schools open, and children and young people safe; and/or
- those with an existing contractual commitment (e.g. EAOne).

This strategy to manage the 2023-24 capital budget resulted in the postponement of several strategically important and high priority projects, including EdIS User Devices and Online payments systems (£20.92m), the School Transport Bus Replacement Programme (£6m), and EA Corporate ICT projects (£4m). Whilst not considered critical to keeping schools open, these projects remain vital in delivering against EA strategic priorities, managing risks and maintaining front line service delivery.

The programme of minor works to address statutory requirements was also scaled back significantly with circa £20m of school minor works projects put on hold, and no new works commencing on site during 2023-24 for Major Works, FSA, or SEP. Postponement of projects resolved some of the capital pressures for 2023-24, however, delaying capital projects inevitably will put direct pressure on future year budgets and the opening requirement for 2024/25.

Throughout 2023-24, EA continued to work to reduce pressures and engage with DE on the capital budget position, despite increasing pressures materialising from SEN accommodation requirements and a commitment to keeping all schools open and operational for 2023-24. Following the restoration of the Executive, additional capital allocations of **£21.718m** were received from DE in March 2024 to address previously reported unfunded pressures totalling £18.2m across Major Works (£8.5m), Emergency Minor Works (£3.1m), and SEN (£6.6m), and resolve further pressures and lower scale initiatives such as £3m for EdIS devices.

The strategy and actions by EA to manage the capital requirement ensured a balanced budget position with capital year end outturn position for 2023-24 reported as **£140.910m**, against total capital allocations from DE of £140.913m.

During 2023-24 EA invested over £80.321m (57%) of capital allocations directly in the school estate (£30.329m Minor Works, £45.065m Major Works and £4.927m in Fresh Start Agreement and School Enhancement Programme works). A further £21.462m (15%) of Minor Works was invested in Special Educational Needs, £32.810m (23%) in schools ICT infrastructure including the EdIS Programme, £2.695m in Youth and £3.622m in other school support services such as EA Transport.

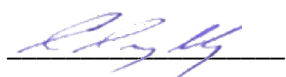
For 2024-25, EA is likely to face similar capital challenges to those in 2023-24 with available capital budget unlikely to meet requirements across EA. EA, in conjunction with DE, will be required to make further difficult decisions on capital projects funded for 2024-25.

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.

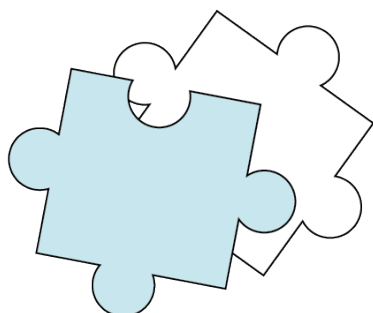
Over 90% of EA services are policy, statute and contract-based and over 80% of recurrent costs are staff-based. This means that costs cannot be significantly reduced without changes to legislation, contracts and staffing levels which can be costly and will take time. Given structural and services constraints, 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.



Dated: 26th September 2024

Richard Pengelly



Accountability Report

Directors' Report
Data Protection (inc in governance statement)
Complaints Handling
Governance Statement



Corporate Governance Report



Directors Report

EA Chief Executive: Richard Pengelly (appointed 15 April 2024)
Sara Long (from 1 April 2019 to 14 April 2024)

EA Chairperson: Barry Mulholland

Our Board

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

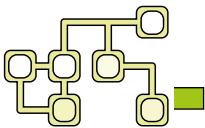
- **Eight political members who were nominated by political parties according to a formula based on the D'Hondt mechanism;**
- **Four members representative of the interests of the transferors (the three main Protestant churches) of controlled schools;**
- **Four members representative of the interests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

MEMBERSHIP OF THE BOARD 2023-24

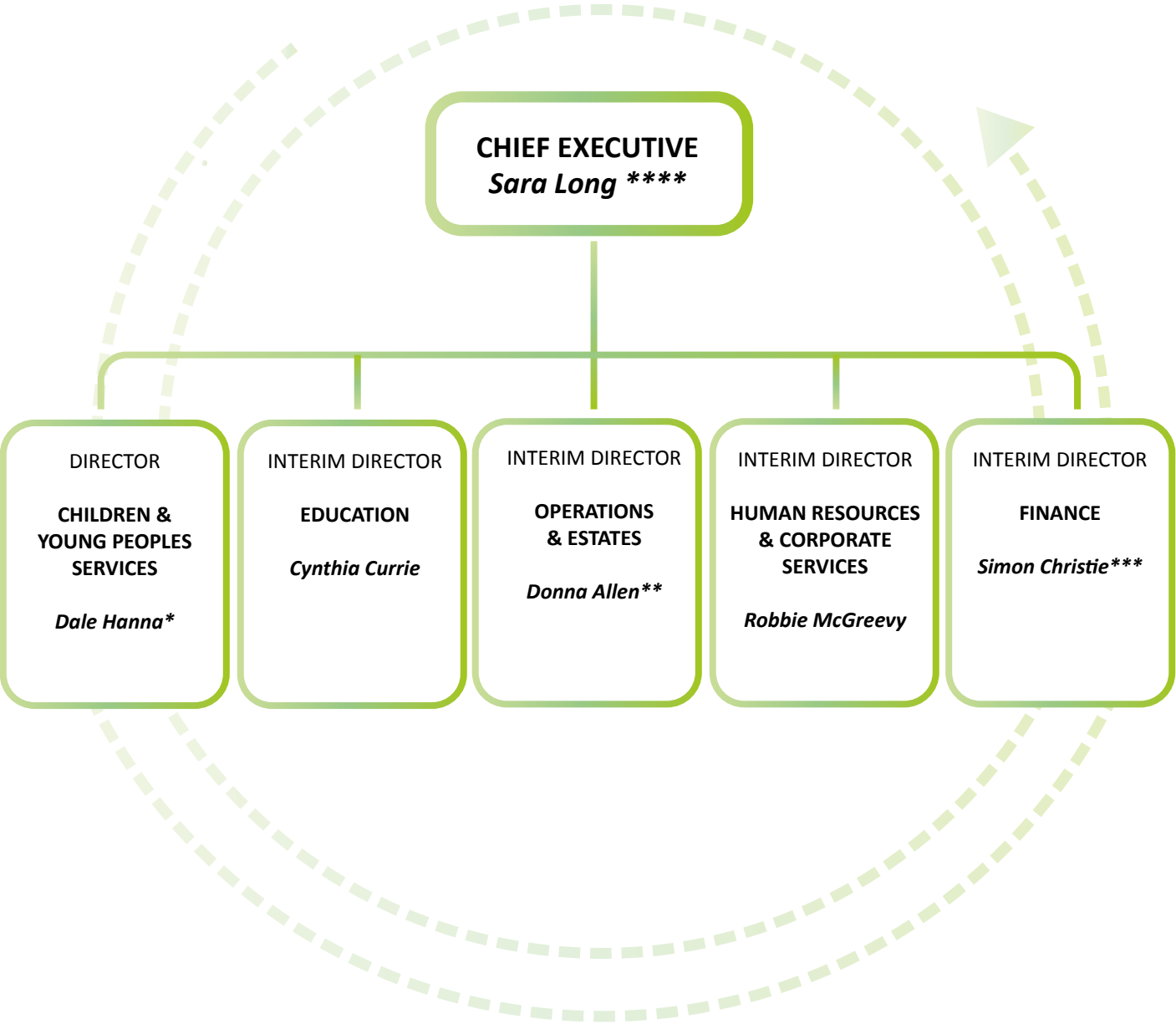
	Name	Term	Date First appointed	Appointment Expires
Trustees	Patricia Carville OBE	Second	1 April 2015	* 31 March 2024
	Gerry Lundy	Second	13 November 2017	* 31 March 2024
	Sarah Kelly	Second	2 July 2018	* 31 March 2024
	Gillian McGrath	First	1 February 2021	31 March 2024
Transferors	Rev Canon Amanda Adams	Second	1 April 2015	* 31 March 2024
	Rosemary Rainey OBE	Second	1 April 2015	* 31 March 2024
	Rev Robert Herron OBE	Second	1 April 2015	* 31 March 2024
	Frances Boyd	First	1 April 2020	31 March 2024
Association Controlled Grammar Schools	Kieran Mulvenna	First	1 April 2019	* 31 March 2024
Ronnie Hassard	Ronnie Hassard	First	1 April 2021	31 March 2024
Integrated Schools	Maurice Johnston	First	1 April 2020	31 March 2024
Irish Medium Schools	Liam Ó Flannagáin	First	1 April 2020	31 March 2024
Chair - Public Appointment	Barry Mulholland	First	1 January 2021	31 December 2024
Sinn Féin	Paul Kavanagh	n/a	1 February 2021	n/a
	Frank Maskey	n/a	1 February 2021	n/a
	Angie Mervyn	n/a	1 February 2021	n/a
DUP	Jonathan Craig	n/a	1 June 2016	n/a
	Mervyn Storey	n/a	31 May 2022	n/a
Alliance	Rachael Ferguson	n/a	31 May 2022	n/a
	Stephen Donnelly	n/a	31 May 2022	n/a
UUP	Dr John Kyle	n/a	31 May 2022	n/a

* First term was extended for one year. + Term ending on 31 March 2024 extended for a period of one year.

Executive Directors



EA’s executive team consists of the Chief Executive and five Directors. The EA executive team during the 2023-24 financial year is set out below.



**Dale Hanna transferred from Operations & Estates Directorate to Children & Young Peoples Directorate on 17 November 2023*
*** Donna Allen was appointed Interim Director of Operations & Estates on 11 December 2023.*
**** Simon Christie was appointed Interim Director of Finance on 29 March 2023 and left the EA 29 March 2024*
*****Sara Long was appointed Chief Executive on 1 April 2019 and left EA on 14 April 2024. Richard Pengelly is seconded from the NI Civil Service to the role of Interim Chief Executive with effect 15 April 2024.*

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

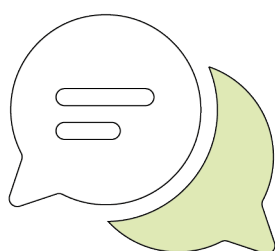
The government requires EA to pay its trade creditors in accordance with the Better Payment Practice Code and Government Accounting Rules. EA's payment policy is consistent with the Better Payment Practice Code and Government Accounting Rules and unless otherwise stated in the contract, payment is due 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 2023-24		Based on Invoice Date 2022-23	
	Number	Value £000	Number	Value £000
Total bills paid in the year	345,198	922,153	379,150	922,151
Total bills paid within 10 days	254,507	836,006	264,316	853,322
% of bills paid within 10 days	73.73%	90.66%	69.71%	92.54%
Total bills paid within 30 days	320,086	910,234	340,422	902,619
% of bills paid within 30 days	92.73%	98.71%	89.79%	97.88%

Payment performance for both the 30 days metric and 10 days metric showed an improved position in 2023-24 compared to the previous year. To manage payment performance, the EA is continuing to review business processes and work closely with suppliers and budget holders to resolve outstanding issues on invoices on a more timelier basis. This includes the progression of an electronic solution for processing invoices together with embedding the recently implemented Punch Out solution to help improve payment performance into the future.

EA incurred net interest charges of **£928** in 2023-24 (2022-23: £8,317) 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>



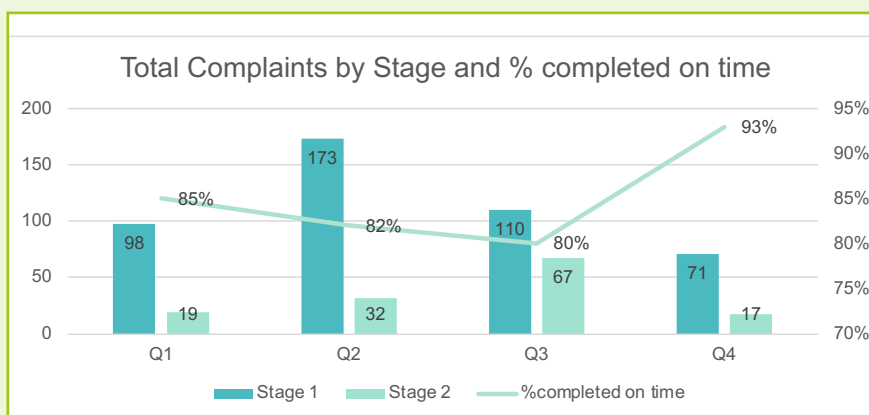
Complaints Handling

The EA's Complaints Handling Procedure details the arrangements for dealing with verbal and written complaints, enquiries and comments received from members of the public about EA's action or lack of action, or about the standard of service provided by, or on behalf of EA.

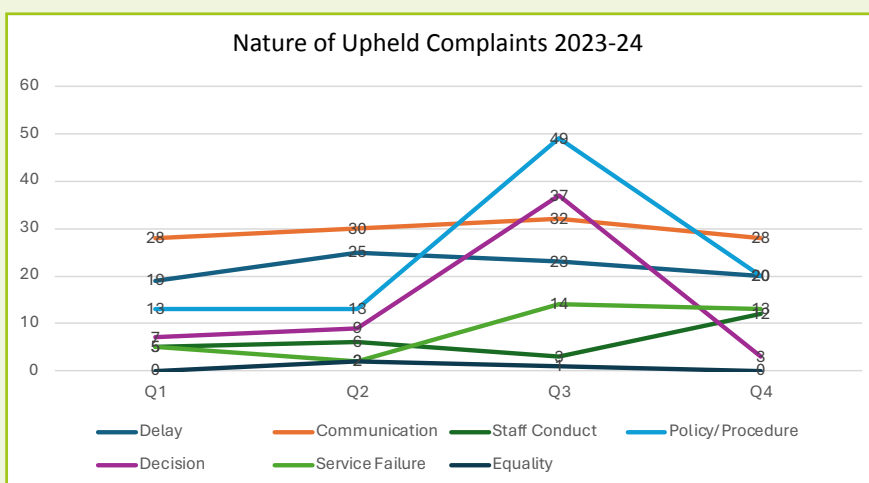
Our complaints procedure has two stages. We expect the majority of complaints will be handled at Stage 1. If the customer remains dissatisfied after Stage 1, they can request that we look at it again at Stage 2. If the complaint is complex enough to require an investigation, we will put the complaint into Stage 2 straight away and skip Stage 1. The EA has an Unacceptable Actions Policy which sets out the EA's approach to the relatively few complainants whose actions, or behaviour, we consider unacceptable. 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 Policy.

During 2023-24, EA received 587 complaints, being a decrease in 12% from the previous year. The breakdown in stages is as follows:

- EA received 452 Stage 1 complaints. These are dealt with and resolved by frontline staff within a five working day deadline of that number, 92 (20%) were Upheld (includes Partially Upheld), 263 (58%) were Resolved and 97 (21%) Not Upheld.
- EA received 135 Stage 2 complaints. These are investigated by senior staff and the responses are approved and issued by the relevant Director within 25 working days. Of that number, 83 (61%) were Upheld (this includes Partially Upheld), 18 (13%) were Resolved and 34 (25%) Not Upheld.

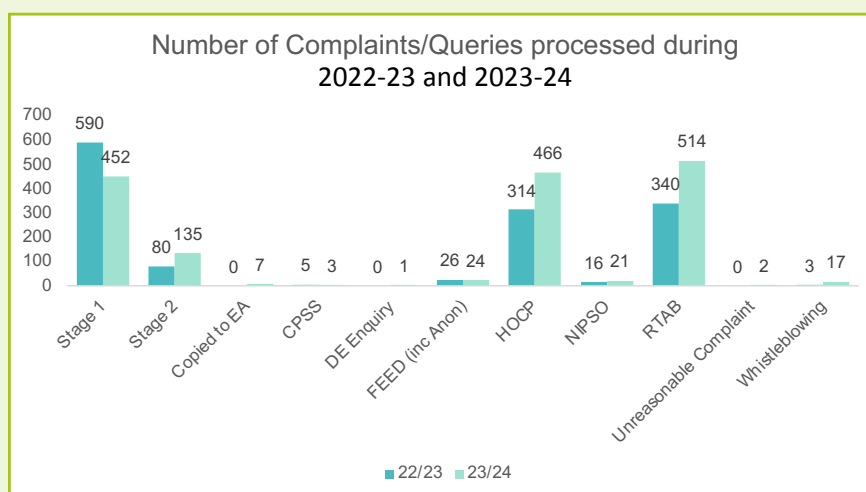


The chart above illustrates the Total Complaints by Stage and percentage completed on time. There was a 5% decline in performance in responding to complaints within the required timeframes from Q1 to Q3 23-24. However, there has been a 13% percentage point increase in complaints responded to on time during Q4 23-24 (93%) compared to Q3 23-24 (80%). The overall percentage of complaints responded to on time this year is 84%, this is a 7% decrease from 2022-23.



The chart above illustrates the Nature of the Complaints during 2023-24. There was a significant increase in complaints with issues relating to Policy/Procedure and Decision during Q3. Communication, followed by Policy and Procedural issues, were the main causes for complaints during 2023-24.

In addition to the complaints handled in line with the EA's Complaints Handling Procedure at Stages 1 and 2, the EA Corporate Complaints Service also processed the following complaints and queries per the chart below.

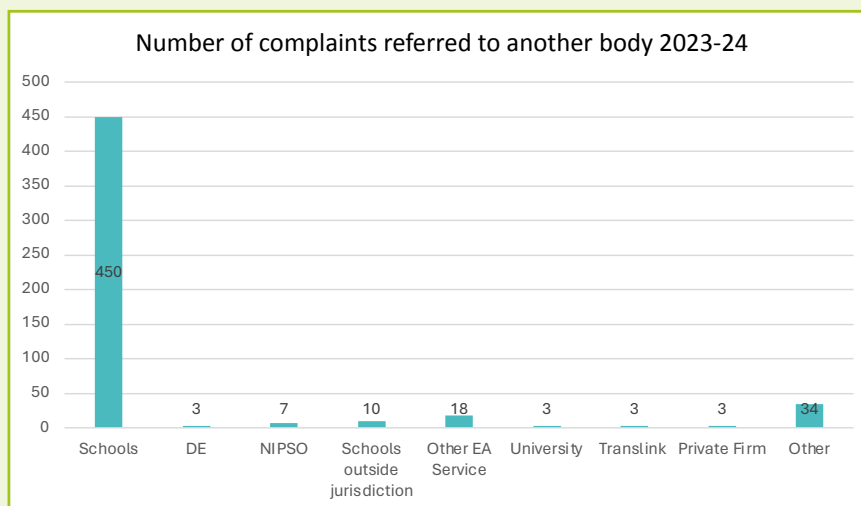


Types of Complaints/Queries Received by EA Complaints Service

Stage 1	Stage 1 Complaint under EA's Complaints Policy
Stage 2	Stage 2 Complaint under EA's Complaints Policy
Copied To EA	Complaint is directed to another Body and a copy is forwarded to EA
CPSS	The Child Protection Policy and Procedures have been applied
DE	Enquiries from DE
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)
HOCP	Handled Outside EA's Complaints Policy: <ul style="list-style-type: none"> - 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.
NIPSO	Enquiries and Investigations from NIPSO
RTAB	Complainant Referred To Another Body (See breakdown of other bodies below)
Unreasonable Complaint	The Unreasonable Complaints Policy/Unacceptable Actions Policy has been applied
Whistleblowing Complaint	The Whistleblowing Policy has been applied

During 23-24 there was a 23% decrease in number of Stage 1 complaints processed from 22-23 and a 69% increase in the number of Stage 2 complaints processed from 22-23. There has been a 48% increase in the number of complaints/queries handled outside of the Complaints Handling Procedure (HOCPs) and a 51% increase in the number of complaints/queries referred to other bodies (RTABs) from 22-23 to 23-24.

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 the EA. As a result of the complaints received in this period, a number of improvement measures have been implemented. The Complaints Service has processes in place for internal reporting of complaints information, including analysis of complaints trends which helps to inform management of where services need to improve. The Service continues to work closely with the Northern Ireland 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

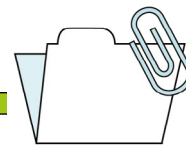
Under Paragraph 15, Schedule 1 to the Education Act (NI) 2014, DE has directed EA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of 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 Richard Pengelly 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 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.



Background

The Education Authority (EA) is a non-departmental body sponsored by DE. EA is responsible for ensuring that efficient and effective pre-school, primary and secondary education and sufficient schools and educational services are delivered equitably across NI, are available to meet the needs of children and young 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. I declare in line with DoF requirements that I am fit to act as Accounting Officer to the departmental Accounting Officer. This Governance Statement outlines how I have discharged my responsibilities to manage and control resources in the course of the year. The governance system, as outlined in this statement, supports the achievement of the EA's policies, aims and objectives, while safeguarding the public funds, and assets, for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money (Northern Ireland).

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 the 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 the EA 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 Department of Finance 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 Programme for Government 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 that governance in EA 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. In order 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.

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:

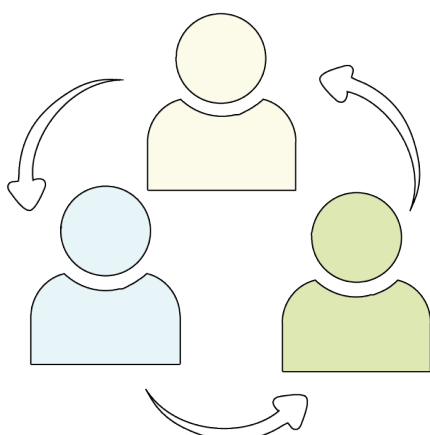
- Chief Executive;
- Director of Children and Young People's Services;
- Director of Education;
- Director of Operations and Estates;
- Director of Finance; and
- Director of Human Resources and Corporate Services

EA Board

The role of the EA Board involves ensuring that the EA's policies and actions support the NI Executive's Programme for Government targets and the strategic policies and priorities of the Minister of Education and that EA's affairs are conducted with regularity and probity and deliver value for money. The Board is supported in its work by a number of Committees. The Board considers and ratifies the business and recommendations from each Committee. During 2023-24 the Board considered and approved EA's Corporate Plan for 2023-25 and noted the Risk Management updates that had been considered previously by its Governance Risk and Audit Committee.

The Committees of the Board are:

- 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.



3.1 Attendance at Board Meetings

Fifteen meetings were held during 2023-24 (which included four special meetings of the Board). Overall, the attendance rate of Members was 83%. Attendance at the Board during the year was as follows:

2023-2024

Member	Meetings Attended	Out of a Possible	%
Mr B Mulholland	15	15	100
Rev A Adams	13	15	87
Miss F Boyd	14	15	93
Mrs P Carville OBE	12	15	80
Mr J Craig	10	15	67
Mr S Donnelly	11	15	73
Miss R Ferguson	12	15	80
Mr R Hassard	13	15	87
Rev R Herron OBE	15	15	100
Mr M Johnston	15	15	100
Mr P Kavanagh	14	15	93
Mrs S Kelly	8	15	53
Dr J Kyle	11	15	73
Mr G Lundy	13	15	87
Mr F Maskey	13	15	87
Mrs G McGrath	11	15	73
Ms A Mervyn	14	15	93
Mr K Mulvenna	13	15	87
Mr L Ó Flannagáin	12	15	80
Miss R Rainey OBE	10	15	67
Mr M Storey	14	15	93

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 it to perform the vital role of monitoring and evaluating the implementation of EA's statutory duties and policies.

During the year, the following Board Member workshops were held:

- Savings and Sustainability held on 27 April 2023;
- Savings and Sustainability - Earmarked Funding and the Youth Service held on 17 May 2023;
- Youth Service Funding held on 23 May 2023;
- Irish Medium Education held on 17 October 2023;
- Area Planning on 28 November 2023;
- School Improvement End to End Review (jointly led by DE and EA) held on 11 December 2023;
- Special Educational Needs (SEN) End to End Review (jointly led by DE and EA) held on 21 February 2024; and
- Independent Review of Education – Consideration of the Report's findings and recommendations held on 29 February 2024.

On 13 December 2023 the Independent Review of Education Panel launched its final Report. The Board received a copy of the Report at its meeting held on 14 December 2023 and noted the findings and recommendations contained in the Report would become a key consideration of the work of the Board and the Committees going forward. The Chair of the Board and the Chief Executive met the secretariat of the Independent Review of Education on 19 March 2024 in order to provide a Board response to the Report's recommendations.

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 statutory duty (so far as its powers extend) to encourage, facilitate and support integrated education;
- the exercise of EA's functions in relation to Irish-Medium schools in the context of the Department's duty to encourage and facilitate the development of Irish-Medium education and the Department of Education's policy in this area;
- enabling school improvement to make a profound and positive difference in the learning and lives of all children and young people by promoting teaching and learning and cultivating leadership at school and system level;
- the exercise of EA's statutory functions in relation to children with special educational needs;
- the effectiveness and performance of EA services; and
- the quality of EA's services including EA's stakeholders' experience;

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

Attendance at Committee Meetings

The Committee met monthly, except July and August 2023. Ten meetings were held during 2023-24, of which one meeting was held by a blended approach in person and through MS Teams and the remaining nine meetings were held by MS Teams. Overall, the attendance rate of members was 87%.

Attendance at the Committee during the year was as follows:

2023-2024

Member	Meetings Attended	Out of a Possible	%
Rev A Adams (Chair)	10	10	100
Mr R Hassard (Vice-Chair)	10	10	100
Mr J Craig	6	10	60
Mr S Donnelly	8	10	80
Mr M Johnston	10	10	100
Mrs S Kelly	9	10	90
Dr J Kyle	9	10	90
Mr F Maskey	10	10	100
Mrs G McGrath	9	10	90
Mr K Mulvenna	10	10	100
Mr L Ó Flannagáin	5	10	50
Miss R Rainey OBE	7	10	70
Mr B Mulholland	10	10	100

Specific Issues of Note

The Committee maintained a focus on corporate performance throughout the year and welcomed the introduction of the updated Performance Improvement Framework for 2023-24 which streamlined the Corporate Performance Report to include only high impact, child centric measures and a selected subset of corporate metrics. The Committee monitored how expenditure control had impacted performance during the year and members were mindful that the Corporate Performance Report provided updates only on performance for the preceding quarter. In 2024-25 the Committee will therefore explore how best to monitor real time performance with a focus on critical areas of pressure.

The Committee also monitored performance against the EA Business Plan and the impact on performance due to reduced expenditure and resource pressures was a key consideration for the Committee during the year.

The Committee maintained a key focus on performance relating to SEN services throughout the year and, in April 2023, the Committee noted the draft annual plan of arrangements for special educational provision which was subsequently published on 31 July 2023. Members welcomed updates on work to establish SEN Local Integrated Teams by September 2024 and further updates will be provided during 2024-25 as the key benefits of the project are realised. This will include the streamlining of pathways into SEN services and the tailoring of support to best meet the needs of children and young people.

The Committee received updates on performance associated with the SEN Statutory Assessment Process in the context of a continued increase in the numbers of children with SEN alongside an increasing complexity of need. Members were also mindful during the year of the perceived correlation between resource pressures and the performance associated with the Statutory Assessment and Review Service and it was noted that the further rollout of the Annual Review Portal will increase efficiencies in this area of work.

The Committee, in receiving updates on how EA was meeting its statutory duty to 'encourage, facilitate and promote' Shared Education, expressed concern and disappointment in relation to the reduction in funding for Shared Education for the 2023-24 year. The Committee relayed its view to the Department of Education that Shared Education should remain a significant priority for both the EA and DE.

In relation to Irish Medium education, the Committee expressed concerns in relation to the risks which had been identified due to the under resourcing of the Irish Medium sector. In particular, the Committee relayed its concern and disappointment in relation to the removal of funding for the Irish Medium School Leaders Working Group for the 2023-24 year.

The Committee was mindful of resource pressures in relation to how EA was meeting its statutory requirements to encourage, facilitate and support Integrated Education. Challenges in this area of work included a significant increase in the number of schools seeking Transformation, and the Committee expressed concern that the resource to support schools during this process had not increased in line with demand. The Committee will continue to monitor an emerging risk relating to the implementation of the Integrated Education Act which stipulated a requirement for EA to ascertain demand for Integrated Education.

School Improvement was a key priority throughout the year and the Committee received assurances in relation to the delivery of high-quality strategic support to schools to ensure that standards were raised and that educational outcomes for children and young people were improved. The Committee was briefed on the joint EA/DE End-to-End Review of School Improvement and, following the publication of provisional figures for GCSEs and A-Levels in 2023, members paid tribute to the work of teachers and to the resilience of students which had been evidenced by the positive results.

The Committee monitored the quality of EA services throughout the year and briefings were received on the EA Marketing and Branding Plan for the Catering Service, the EA's Customer Contact Model, the Centre of Procurement Expertise, and the ongoing work of the EA Communications Team and EA Legal Services. Other key updates on the performance of EA services included a progress report on Area Planning Operational Plan 1, the EdIS Programme, the Portfolio Investment Board and an update on all admissions processes for the 2023-24 academic year including admission appeals, key lessons and developments for next year.

EA's Equality Scheme sets out how we fulfil the Section 75 statutory duties. It is both a statement of compliance and a plan for how EA continues to mainstream equality within our decision-making and ensure that the voice of children and young people is central to all that we do. The Committee was briefed on EA's duties for equality and diversity as set out in Section 75 of the Northern Ireland Act 1998 and updates were provided on the Fair Employment Monitoring Return 2023 and the Equality Commission NI Annual Progress Report 2022-23. An update was also provided on the Rural Needs Annual Return 2022-23 as set out in the Rural Needs Act (Northern Ireland) 2016.

Strategic Planning and Policy Committee

EA has established the Strategic Planning and Policy Committee as a committee of EA to support it in setting the strategic direction through:

- identification and oversight of EA's strategic priorities;
- development and monitoring of its corporate business plan;
- exercising EA's statutory powers and duties in relation to school development proposals; and
- consideration of other key corporate and cross cutting strategies and policies, including those related to school improvement, area planning, shared education, community use of schools, integrated, Irish medium education, youth and EOTAS provision;

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

Attendance at Committee Meetings

The Committee met monthly, except July and August. Ten meetings were held during 2023-24, of which one meeting was held by a blended approach in person and through MS Teams and the remaining nine meetings were held by MS Teams.

Overall, the attendance rate of members was 83%.

Attendance at the Committee during the year was as follows:

2023-2024

Member	Meetings Attended	Out of a Possible	%
Mr J Craig (Chair)	6	10	60
Miss R Ferguson (Vice Chair)	9	10	90
Miss F Boyd	10	10	100
Mrs P Carville OBE*	1	2	50
Mr S Donnelly	7	10	70
Mr R Hassard	8	10	80
Rev R Herron OBE	10	10	100
Mr M Johnston	10	10	100
Mr P Kavanagh	8	10	80
Mrs S Kelly	10	10	100
Dr J Kyle	9	10	90
Ms A Mervyn	10	10	100
Mrs G McGrath	8	10	80
Mr K Mulvenna	8	10	80
Mr L Ó Flannagáin	7	10	70
Miss R Rainey OBE	8	10	80
Mr M Storey	7	10	70
Mr B Mulholland	9	10	90

* Member resigned from the Committee during the year.

Specific Issues of Note

The Committee's programme of work was undertaken in the context of financial uncertainty which impacted the Committee's strategic planning function throughout the year.

The Committee's consideration and approval of the 2023-24 Business Plan had been delayed to November 2023 due to the impact of the 2023-24 Savings and Sustainability Programme. The Plan outlined the strategic priorities for EA within the existing financial context, emphasising outcomes for children and young people. The Committee considered and approved the Corporate Plan 2023-25 which had been developed to reflect the breadth of work across EA and included both business as usual projects and improvement projects.

The Committee received information throughout the year on the 50% budget reduction in relation to the SEND Transformation Programme and updates were provided on the integration of EA Programme workstreams into the joint DE/EA End-to-End Review of SEN. The Committee will continue to provide strategic oversight in relation to this ongoing work, including in relation to the establishment of integrated SEN support teams.

The adoption of a portfolio management approach to investing in transformation was a key strategic outcome during the year and the Committee welcomed the establishment of the Portfolio Investment Board which will provide assurance to the EA Board on the governance of programmes, projects, investments, and initiatives.

The Committee maintained an oversight on SEN Placements and received an overview of the objectives set out for the SEN placements project 2022-23 which included lessons learned from the project. An update was also provided on planning assumptions for September 2024 from the SEN Placements Team. By June 2023, 4750 pupils (97.7%) were placed and by September 2023, 5608 pupils were placed (98.4%).

The Committee approved the establishment of Specialist Provision in Mainstream Classes throughout the year to ensure that pupils had access to a placement that best met the needs of children and young people with a Statement of Special Educational Needs. Approval was also given in relation to the Emergency Planning Framework for Dual Campus Provision and Specialist Provision for Early Years and Foundation. The aim of the planning framework was to put in place temporary arrangements for the 2023-24 and 2024-25 academic years. During the year positive feedback was received on SEN pilot 2 (workstream 2) and the Committee agreed to support the Department of Education in approving a new process for changes to special school provision which explores agility in changes to special schools.

The Committee considered Development Proposals throughout the year in accordance with the Strategic Area Plan 2022-2027: Planning for Sustainable Provision; the Special Education Strategic Area Plan 2022-2027: Planning for Special Education Provision; and the 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.

During the year, the Committee approved a range of key corporate and cross cutting strategies and policies including the EA Corporate Buildings Strategy, Asbestos Management Policy, Preventing Violence at Work Policy, Fire Safety Policy, and the Cyber and Information Security Strategy. Updates were provided on strategic priorities including the strategic delivery of the Strule Project, the EA One Project, strategic planning for Integrated Education, Shared Education, and the Community Use of Schools. Members welcomed the opportunity to participate in an Irish-Medium Education workshop along with colleagues from Comhairle na Gaelscolaíochta (CnaG) and the Department of Education and a key outcome from the workshop was a recommendation to establish an outcome based advisory forum to support the delivery of Irish-Medium Education.

A workshop was facilitated to enable members to provide views on the joint DE/EA End-to-End Review of School Improvement and the associated workstreams.

Resources and People Committee

The EA has established the Resources and People Committee as a Committee of EA to provide strategic oversight for the use of its resources by:

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

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

Attendance at Committee Meetings

The Committee met monthly, except July and August. Ten meetings were held during 2023-24, of which two meetings were held by a blended approach in person and through MS Teams and the remaining eight meetings were held by MS Teams.

Overall, the attendance rate of Members was 85%. Attendance at the Committee during the year was as follows:

2023-2024

Member	Meetings Attended	Out of a Possible	%
Rev R Herron OBE (Chair)	10	10	60
Mr M Johnston (Vice-Chair) *	9	9	100
Miss F Boyd	10	10	100
Mrs P Carville OBE*	7	9	78
Miss R Ferguson	8	10	80
Mr R Hassard	8	10	80
Mr P Kavanagh	9	10	90
Mr G Lundy *	7	9	78
Mr K Mulvenna*	8	9	89
Mr L Ó Flannagáin	5	10	50
Mr M Storey	8	10	80
Mr B Mulholland	9	10	90

* Members who were required to attend a Tribunal on behalf of EA on the day of a meeting.

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 re-established the SEN Placements Members' Sub-Group to give oversight to the escalating risk of delivering additional school accommodation to manage the increasing numbers of SEN placements required for September 2023. The Members' Sub-Group met between May and August 2023 and reported to the Committee on SEN placements in readiness for the start of the 2023-24 academic year.

As the pressures regarding capacity for SEN pupils and the challenges to place children in suitable educational settings continues to emerge for September 2024, the SEN Members' Sub-Group met again on 23 January 2024 to give early consideration to the planning assumptions for SEN placements for September 2024. Meetings of the SEN Members' Sub-Group will take place on a monthly basis in light of the high level of risk associated with capacity pressures for SEN pupils for September 2024.

The Committee played a significant role in the oversight of the organisation's financial position for 2023-24. Members received reports each month setting out the degree of financial risk to EA's overall recurrent position along with information based on the assumptions that underpinned in-year pressures and details of emerging pressures and easements. Also, given the significantly constrained capital position within the education sector, reports on EA's capital position became a priority for the Committee during the year. Monthly reports were provided to the Committee giving information on the revised capital programme as capital allocations were significantly less than EA's total requirement. From April 2023 to the beginning of March 2024, the Committee was extremely concerned at the serious degree of risk to EA's financial position as it was projected that EA would overspend its budget allocation without significant additional funding allocations being made available from the Department. In this regard, the Committee continued to receive assurances during the year that officers continued to engage with their Departmental counterparts on pressures and easements within EA's budget and to mitigate risks as far as possible. At its meeting held on 7 March 2024, the Committee received notification that the Department of Education had confirmed that it was in a position to fund EA's recurrent and capital overspends in totality. This meant the EA would be reporting a break-even recurrent and capital outturn position for 2023-24.

The Committee remains concerned at the serious degree of risk to EA's financial position particularly as it is expected that EA's Resource budget for 2024-25 will be on a cash flat basis with some moderation to reflect pay awards made in 2023-24. Members have outlined their concerns that 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.

The Department is compiling a dossier on potential savings options for 2024-25. This dossier will be shared with the Board, once it is approved by the Department of Education, to enable the Board to consider all proposed savings measures at a Board budget workshop to be held in May 2024.

Of particular concern to the Committee during the year was the implementation of the funding scheme for regional and voluntary youth provision. The Committee, at its meeting on 30 November 2023, noted the newly established Youth Service funding scheme programme and, in doing so, approved the extension of the current funding scheme for a further year (April 2024 to March 2025), subject to funding, to facilitate the delivery of the programme.

The Committee continues to keep a watchful eye on the school estate. This includes areas such as contracts and tenders, procurement, and management of surplus sites and properties.

At its meeting on 9 November 2023, the Committee received a report on the findings and recommendations of the HR Review undertaken by Grant Thornton and the Review of the school recruitment process which had been undertaken by Ernst & Young. The Committee welcomed that work would be taken forward through nine workstreams as part of the 'People Focused HR' programme in order to deliver service and process improvements incrementally across HR services based on available resources.

The Committee also welcomed the engagement taking place through 'Workforce Conversations' to inform the development of the Interim People Plan for 2023-2024 and ultimately the People Plan for 2024-2029. Whilst acknowledging that staff motivation is low in the education sector within the current climate, the Committee welcomed the focused engagement with staff and stakeholders and emphasised the vital importance of the People Plan to develop an engaged and value driven workforce that was enabled to deliver excellent services to all stakeholders.

The Committee was kept apprised during the year of actions and progress in respect of industrial action and the pay and grading review.

Membership and Teaching Appointments Committee

The Committee shall on behalf of, and in the name of the EA Board:

- make appointments on behalf of EA, under the provisions of Schedules 4, 5 and 6 of the Education and Libraries (Northern Ireland) Order 1986 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;
- 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; and
- ensure that necessary support is given to those controlled schools facing complex and significant governance and/or school leadership issues and that appropriate action is being taken to ensure that the relevant Board of Governors is managing the school with a view to providing the best possible education and educational opportunities for all pupils.

Attendance at Committee Meetings

The Committee met monthly, except July and August. Ten meetings were held during 2023-24 of which two meetings were held by a blended approach in person and through MS Teams, and the remaining eight meetings were held by MS Teams.

Overall, the attendance rate of members was 82%. Attendance at the Committee during the year was as follows:

2023-2024

Member	Meetings Attended	Out of a Possible	%
Rev R Herron OBE (Chair)	10	10	100
Mr M Johnston (Vice-Chair) *	9	9	100
Miss F Boyd	10	10	100
Mrs P Carville OBE*	7	9	78
Mr J Craig	4	10	40
Miss R Ferguson	6	10	60
Mr R Hassard	8	10	80
Mr P Kavanagh	9	10	90
Miss R Rainey OBE	8	10	80
Mr B Mulholland	9	10	90

* Members who were required to attend a Tribunal on behalf of EA on the day of a meeting.

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 and notes appointments to Boards of Governors of controlled, maintained and voluntary schools. 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 is highly appreciative of the dedication and commitment that members of Boards of Governors, as volunteers, give to school communities. During the year the Committee noted with concern the impact of the slippage in the reconstitution timetable for the period 2023-2027 on members of Boards of Governors. EA's School Governance Service has worked collaboratively with DE and other education partners throughout 2023-24, to take forward the reconstitution process for Boards of Governors, for the 2024-28 term of office. At its November meeting, the Committee gave consideration to the planning arrangements for reconstitution and this process commenced in earnest in January 2024 with the intention that all schools would be reconstituted by September 2024. In the last quarter of the year, the Committee continued to closely monitor governor appointments to ensure that good governance is maintained in schools.

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 the Department of Education and the Northern Ireland Audit Office.

Attendance at Committee Meetings

The Committee met seven times during the year of which two meetings were special meetings convened to consider EA's Annual Report and Accounts. Five were blended meetings (in person and by MS Teams) and two meetings were held by MS Teams.

Overall, the attendance rate of members was 84%. Attendance at the Committee during the year was as follows:

2023-2024

Member	Meetings Attended	Out of a Possible	%
Mr G Lundy (Chair)	7	7	100
Miss R Rainey OBE (Vice-Chair)	5	7	71
Rev A Adams	6	7	86
Mr J Craig	5	7	71
Mr S Donnelly	5	7	71
Ms A Mervyn	6	7	86
L Ó Flannagáin	5	7	71
Mr T Salmon +	1	1	100
Ms W Thompson ++	2	2	100
Ms I Knox +++	n/a	n/a	n/a

+ Mr Salmon stood down as an Independent Member on 21 April 2023

++ Ms Thompson was appointed as an Independent Member on 27 October 2023.

+++ Ms Irene Knox stood down as an Independent Member on 3 April 2023 prior to any meetings taking place during the year.

Specific Issues of Note

The Committee completed a comprehensive work programme during the year. The Committee is mindful that EA's priority during the year remains the delivery of efficient and effective education provision for the benefit of children and young people. Particular focus is given by the Committee to the consideration of risk management across the organisation along with a regular review of the analysis provided by the Head of Internal Audit and Assurance on the Corporate Risk Register. The Committee acknowledges the evolution of the Corporate Risk Register in recent years. Risk is being managed at the lowest practicable level and much of the detail relating to risks is managed at Director level and within the registers operated by Assistant Directors and enduring structures. Information on risk management is presented to the Board following each meeting of the Governance Risk and Audit Committee.

The Committee acknowledges the level of cyber risk facing the organisation. Papers were presented to the Committee in October and December 2023 setting out the actions being taken to enhance EA's cyber security requirements within current resource restrictions.

The standard of financial management information presented to the Committee is detailed. The Committee acknowledges the tremendous efforts of EA staff, along with NIAO colleagues, to complete the 2022-23 Annual Report and Accounts in line with the review of financial processes reporting timetable. The Committee particularly welcomed that the 2022-23 Financial Statements had been certified by the Comptroller and Auditor General with an unqualified audit opinion, without modification. This is a notable achievement, particularly given the budgetary challenges that EA continues to face. The final NIAO Report to Those Charged with Governance in respect of the audit of the 2022-23 Accounts was presented to the Committee on 7 December 2023.

The Committee welcomes the assurances provided by management on the progression of priority 1 recommendations arising from Internal Audit reports. Focus continues to be given by the Committee to ensure that key timeframes associated with the completion of priority 1 recommendations are adhered to. The Committee also continues to monitor closely the Internal Audit Strategy to ensure that sufficient audit activity is completed during the year to provide an overall opinion at year end on the adequacy and effectiveness of EA's risk management, control and governance arrangements.

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

Self-Assessment of Effectiveness

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

- a) the Corporate Governance Framework;
- b) the Management of Risk across EA; and
- c) the delivery of EA's internal audit function.

The Committee reviewed quarterly progress reports from the Head of Internal Audit and Assurance and reports on the implementation of priority 1 recommendation and is 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. The Committee also welcomed the satisfactory opinion included within the Head of Internal Audit's Annual Report for 2023-2024.

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 the Authority and the Accounting Officer in meeting their accountability obligations for 2023-2024.

Child Protection and Safeguarding Sub-Committee

EA has established a Child Protection and Safeguarding Sub-Committee to support EA on the efficient discharge of its duties and responsibilities in connection with Child Protection and Safeguarding. This Sub-Committee is established by the EA Board as a Sub-Committee of the Performance and Engagement Standing Committee. EA complies with the requirements set out in the Safeguarding Board Act (Northern Ireland) 2011 and with the requirements set out in Department of Education legislation and guidance.

Attendance at Committee Meetings

The Sub-Committee met four times during the year (by a blended approach in person and through MS Teams).

Overall, the attendance rate of members was 82%. Attendance at the Committee during the year was as follows:

2023-2024

Member	Meetings Attended	Out of a Possible	%
Mrs P Carville OBE (Chair)	3	4	75
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	3	4	75
Ms A Mervyn	3	4	75
Mrs G McGrath	4	4	100
Mr K Mulvenna	4	4	100
Mr B Mulholland	2	4	50

Specific Issues of Note

Throughout the year the Sub Committee received assurances in relation to the progress of recommendations from SBNI Case Management Reviews, Individual Agency Reviews, Domestic Homicide Reviews and other Reviews where a recommendation related to safeguarding practice in education and youth settings. In relation to workforce safeguarding, the Sub Committee received an annual update on the work of the Employee Relations Service which managed employee relations investigations and casework, and the Resourcing Service which managed the processing of Access NI applications, pre-employment checks and NISTR.

A continued focus of the Sub Committee was the safeguarding of newcomer children in Northern Ireland. Updates were provided on the work of the EA Intercultural Education Service and the supports provided to asylum seeking and refugee children and young people. Members sought assurances that EA were supporting schools, through the development of good practice guidance documents to support asylum seeker and refugee children and members welcomed the positive contribution that these children had made to their schools.

The Sub Committee expressed concern in relation to the movement of children following the granting of refugee status to asylum seekers and members empowered the EA Corporate Leadership Team to write to the Executive Office to express the Committee's view that the appointment of key workers to asylum seeker families would help address these challenges, including potential Child Protection and Safeguarding issues.

The Sub Committee welcomed the findings of the first pilot of a joint inspection of child protection arrangements for children aged 12 to 17 years by Inspectors from Criminal Justice Inspection Northern Ireland (CJI), the Education and Training Inspectorate (ETI), and the Regulation and Quality Improvement Authority (RQIA). The joint inspection examined front line services in the Southern Health and Social Care Trust and, overall, the report had identified positive safeguarding arrangements.

Assurances were also provided in relation to the EA response to a report from the NI Commissioner for Children and Young People (NICCY) titled 'Looked After? – A formal investigation into the life of a child in the care of the State' Whilst the focus for this investigation had centred on the Western Health and Social Care Trust, the report had presented recommendations in relation to several organisations including EA.

Other key issues for the Sub Committee during the year included an update on a youth work model for responding to social unrest, and updated guidance to ensure that children, who are carers, were better supported in education.

Remuneration Committee

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

There were three meetings of the Remuneration Committee during the year with overall member attendance at 73%.

Attendance at the Committee during the year was as follows:

2023-2024

Member	Meetings Attended	Out of a Possible	%
Mr B Mulholland (Chair)	3	3	100
Rev A Adams	3	3	100
Mr J Craig	0	3	0
Rev R Herron OBE	3	3	100
Mr G Lundy	2	3	67

Appointments Advisory Committee

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

There were no meetings of this Committee during the year. A meeting of the Appointments Advisory Committee is planned for 15 April 2024.

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.

Seven meetings took place during the 2023-24 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 fifteen times during the year (figures includes four special Board meetings) 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 2023-2024, 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.

Each of the Board's Committees and Sub Committees are currently developing its annual report for 2023 – 2024 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 Committees' Annual Reports, the Board Annual Report will be developed. This will outline the appropriate assurances on the effectiveness of the Board's 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 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 2023-2024 during July and August 2023. All assessments were agreed by the Board Chair and Board Member and then submitted to the Department of Education's Governance Team.

A Chairperson's appraisal was completed with the DE's Permanent Secretary and submitted to the DE's Governance Team on 18 October 2023.

An external review of Board effectiveness is scheduled for autumn 2024.

New Board Members and Induction Programmes

There were no new Board Members appointed during the year 2023 – 2024.

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.

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.

Assembly 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.

Contract Management

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 contract owners to be appropriately skilled with clear operational understanding of contracts. This situation will require time and commitment from both Central Procurement Service and EA Services to embed systems and procedures successfully.

Acting-up and Partial Acting-up Appointments

The recording and documenting of how some acting-up positions were recruited, with regards to ensuring the consistency of treatment and equality of opportunity requirements of the policy, was generally poor and, in many cases, the EA would find it difficult to verify equitable treatment in making such appointments should a complaint be made.

Educational Psychology

There is an inadequate and/or ineffective system of governance, risk management and control in place within the Educational Psychology Service. This applies specifically to the ability to complete advice within six weeks, facilitating EA in completing statutory assessments within the statutory timeframe. Prompt action is required to improve the adequacy and/or effectiveness of governance, risk management and control.

Child Protection Support Services

The following key issues were identified from the internal audit review and have been notified to Child Protection Support Services (CPSS) management.

The EA Directory is not complete, accurate or up to date:

- Designated Officer's professional supervision is not carried out as regularly as it should, with the span of responsibility (20 plus staff) on the Interim Head of Service being too great;
- The workload of the small dedicated CPSS team (this includes the Interim Head of Service, Designated Officers, and CPSS/CEET admin) has continued to increase over the past number of years and at times it has become extremely difficult to manage;
- A number of Children in Entertainment and Employment (CEET) roles and responsibilities are not currently being fulfilled;
- EA does not have a clear process for dealing with consultation requests from Government Bodies;
- The processing of pdf training certificates is a very time-consuming process for the CPSS admin staff;
- Helpline calls received and dealt with solely by the CPSS admin staff and follow-up calls received are not included in the published CPSS statistical information;
- Designated Officers do not always complete the 'CPSS Recording Form' fully to enable the CPSS admin staff to record the information on to EMS;
- A review of the 'CPSS Recording Forms' content would be beneficial;
- Chaperone badges are very expensive and take up a lot of CEET admin valuable time to produce;
- Data received for Chaperone Licences, Exemption Letters and Child Employment Permits is not sent directly to CEET admin and has potential for delays;
- CPSS's Risk Register is not regularly reviewed and is not up to date.
- Schools that the School Governance Service (SGS) have jurisdiction for e.g. Controlled schools, several Chairpersons and Designated Governors for Safeguarding and Child Protection have not attended the training; and Schools that the SGS have no jurisdiction for e.g. Maintained, Voluntary Grammar, Grant Maintained and Irish Medium, several Chairpersons and Designated Governors for Safeguarding and Child Protection have not attended the training.
- There is no confirmation made by BoGs that they have completed the appropriate tasks to enable them to complete 'The Safeguarding Role of the Chairperson and Designated Governor' training course.

EA Stores

There is a need to determine the ultimate accountability and ownership of EA Stores and the inventory management process. There is also a need define the roles and responsibilities of the different business units and managerial roles involved in the process. The accountable department should establish an Inventory Policy and procedures and have overall budgetary responsibility.

Internal Audit identified eight main storage facilities and a further four informal stores, three of which are located on school premises in the Belfast area due to lack of a space available. The stores primarily contained archive records, cleaning equipment, furniture and used SEN equipment. Such use falls outside the core function of Procurement and, as they had no business use for them a decision was made to close the stores. We were, however, unable to locate a business case or any formal evidence of CLT approval for the decision to close or transfer the stores, the attendant internal budgetary control and building use/disposal issues.

Provision of School Meals

This review found that improvements such as some standardisation in practices and documentation, a quality assessment process, and developments in training processes have been introduced to the Catering Service.

Catering Management has faced the challenges of staffing shortages in a difficult recruiting environment, budget pressures, a large and diverse EA estate and, on occasion, a staff culture of reluctance to change legacy practices.

However, Internal Audit has significant concerns around the inability to accurately determine whether the total meals income due has been received, and the risks associated with the use of multiple online payment providers.

Work remains to improve systems for information management, payments, and procurement to ensure they are consistent and fit for purpose.

In addition, testing highlighted that school meals information was not consistently recorded accurately and that cash handling practices were not always adequate due to time pressures, and insufficient training and supervision of staff.

Business Continuity Emergency Planning

The appointment in 2022 of an experienced Senior Emergency Manager has now created a focus within EA for emergency and business continuity planning. Significant advances in developing processes have been achieved in a short period of time. When key workstreams are finalised and tested then we expect the assurance level to reach satisfactory.

Support for Extended Schools

The Community in Schools team needs to be proactive in following up action plans. The team should ensure that the annual allocation along with any income collected adequately covers all costs, particularly in schools where the programmes have significant salary costs.



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, the 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, population outcomes, health data, data relating to school enrolments, free school meals, attendance, workforce and special educational needs);
- Financial information (including monthly monitoring reports on capital and resource expenditure and the preparation of the Annual Accounts);
- Human resources information (including data on attendance management);
- Schools data;
- Special education needs data;
- Estates management information; and
- Internal and external audit evidence (mainly used to assess the effectiveness of systems and processes).

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

The EA Data Insights team have analysed the results of recent data maturity assessments carried out by Deloitte (2019) and by Ernst & Young (2022), both of which found that the organisation is at an early stage of data maturity. EA's Data Strategy (2021-2023) 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 Strategy was updated in 2023 to reflect progress made and current circumstances. It sets out a roadmap of activity for 2024-2026 to continue to raise data maturity in support of service delivery to children and young people. The Data Strategy was presented to DE in December 2023. The Data Strategy continues to formalise data governance across EA, address opportunities for improvement and introduce data standards and this work in part addresses the recommendations arising from the Landscape Review, via the implementation of the associated action.

The EA's Data Quality Framework sets out an approach to assure that data is fit for consumption and meets the needs of data consumers. The framework is being used by a number of services 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 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.

Throughout 22-23, the Data Insights 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 has 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. Throughout 23-24, the Data Insights team have continued to work with CYPS pupil support services to improve and maintain data quality. The Data Quality and Performance dashboards are now utilised by Performance Management and SEND Transformation to enable evidence-based decision making. Outcomes from the SEND Transformation work to date include a Power BI Modelling App, which was created to provide insights for the proposed Integrated Pupil Support Service, delivered via Local Integrated Teams (LIT). The app includes demand forecasting for the proposed SEND LITs as well as cross-service and cross-boundary analysis.

The Data Insights team collaborated with EdIS to enhance the quality of student and staff data across schools. The team advised, coordinated, and developed informative dashboards focusing on data quality, validation, and volumes. A dashboard pinpointing staff data quality issues was created and used by C2k staff to address these issues, resulting in compliance improvement for selected fields from 37% to 51% by the end of 2023. A student data cleansing exercise

significantly reduced incomplete records in relation to several key fields from 13.24% to 0.16%, which is feeding into the development of an implementation map for rollout of the new SMS. The team also initiated the development of a data cleansing dashboard for EMS. With a strategic partner in place, the analysts will continue supporting EdIS through various workstreams including Master Data Management, Data Governance, and Data Migration.

Since August 2023, the Data Insights team have been supporting the Corporate Portfolio Management Office (CPMO) to enhance data collection, data quality and insights provided for strategic decision making at Portfolio Investment Board, CLT and within EA services. A data collection and management system has been created to track and streamline data from Project Brief submissions which reduces data errors and duplication, promoting consistency across projects and within the CPMO team.

In December 2023, the Data Insights team started to work with the EA One Project team. The collaboration is in its early stages, focusing primarily on establishing foundational data quality measures and facilitating reporting handover processes.

EA's initial Performance Improvement Framework 1.0 (PIF 1.0) was approved by the Corporate Leadership Team (CLT) in March 2021. An updated Performance Improvement Framework 2.0 (PIF 2.0) went through CLT in March 2023, streamlining the Corporate Performance report to include only high impact, child centric measures, a selected subset of the previous metrics, with the remaining metrics monitored at Directorate level. PIF 2.0 introduced tiers of reporting as well as establishing directorate level performance scorecards and performance dashboards. These report on all current corporate and directorate performance metrics. The Performance Improvement Framework 2.0 is currently being implemented across all directorates in EA, helping EA understand and evaluate current practices to identify areas for improvement.

A list of key performance metrics initially agreed with all directorates has been expanded to ensure they are reflective of the aims and objectives of the organisation. Outcome based metrics are being developed within a framework of a broader suite of outcome measures and these have been incorporated into both corporate and directorate level scorecards and PowerBI dashboards. Corporate Performance reports are produced and approved by Directorate Management Teams (DMTs), CLT and Performance and Engagement Committee on a quarterly basis.

The Performance Improvement Framework 2.0 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 2.0 and quarterly reports are shared with DE.

In summary:

- A streamlined Quarterly Corporate performance report has been introduced;
- Performance dashboards and scorecards have been built for each directorate and the broader suite of performance metrics are reported through the dashboards; and
- Work to advance monthly reporting is underway.

EA's Corporate Planning Process has undergone significant change in 2023-24, and is in a period of transition which is likely to continue until the end of 2024-25. The EA Corporate Plan has been reframed within an Outcomes-Based process and as a result, the EA Business Plan is more comprehensive than previously, including all of the priority work for EA, and not just those pieces relating to the change agenda with DE noting the 2023-24 Business Plan. As a result of these changes, the Corporate Planning Management Framework will be revised during 2024-25. The schedules for drafting business plans and reporting quarterly as set out in the current Framework were set aside this year in response to the pressures arising from the challenging resource allocation for 2023-24. This allowed for substantive work to be completed on improving the pervasiveness of planning across the organisation, which has already improved the quality of engagement with and the content of the Corporate Plan 2024-25. Regular Corporate Planning Progress reports have been produced and approved by DMTs, CLT and Strategic Planning and Performance Committee to maintain appropriate governance around the changes. To facilitate this work, it was agreed with DE to continue in 2023-24 with a Business Plan which reported only on the largest programmes of work.

As there was no approved plan in place for Quarters 1 and 2 of 2023-24, the End Q3 Update on Performance against the Business Plan was the first update to go through to DMTs, CLT and Performance and Engagement Committee. Based on this report (the latest data available), EA have achieved or are on track for achieving most of its business

plan objectives. Of the 47 workstreams within the Programmes reported, 1 has been achieved, 37 are on track for achievement, six are likely to be achieved with some delay and three are not likely to be achieved.

As part of the wider corporate governance arrangements, this year has seen the assurance statementing process cascade to the next management tier, with the introduction of the Heads of Service Assurance Statements. Heads of Service were able to use this as an opportunity to reflect on, and review, the governance arrangements within the control environments for which they are responsible. Outputs of these statements were reviewed by Assistant Directors subsequently providing a holistic view of their area of responsibility and aiding the completion of their divisional assurance statement.

The results of these statements were appraised 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 line with EA's five pillars of good governance 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 Corporate Leadership Team before presentation to Committee. Directors have monitoring arrangements in place to ensure the accuracy of data used for decision making.

EA is also reliant on external data to help make informed decisions including various NISRA publications. 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.

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

The main risks identified during the 2023-2024 year are as follows:

Risk Identifier Risk Details

CRR01	<p>EA must support schools to ensure continuity of learning, school improvement and delivery of high-quality learning experiences, outcomes and aspirations for all.</p> <p>IF the EA does not ensure continuity of learning, school improvement and delivery of high-quality learning experiences, outcomes and aspirations for all</p> <p>THEN there will be a detrimental impact on the attainment of children and young people and the widening of existing inequalities.</p>
CRR02	<p>EA must comprehensively transform SEND services to children and young people across Northern Ireland.</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>
CRR03	<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>
CRR04	<p>EA must deliver a balanced resource and capital budget.</p> <p>IF an effective capital programme and 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>
CRR05	<p>EA must have robust, stable and embedded leadership structures reflective of a regional service delivery organisation and our Corporate Governance Framework.</p> <p>IF the structure is temporary in nature leading to instability</p> <p>THEN EA is at risk of having an inadequate culture of accountability, consistency and responsibility.</p>
CRR06	<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>
CRR07	<p>EA needs to deliver strategic projects in an appropriate timeframe to ensure security and continuity of service and</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>
CRR08	<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 there will be a detrimental impact on the quality of services provided and the ability to deliver high quality education for children and young people.</p>
CRR09	<p>EA must effectively manage the increase in demand for placements of SEN children schools for September 2024.</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>
CRR10	<p>EA must ensure continuity of provision of ICT services for corporate EA staff and ICT applications.</p> <p>IF there is interruption of access to EA's ICT services</p> <p>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.</p>
CRR11	<p>EA must ensure that it meets its statutory obligation to make arrangements for the provision of education provision other than at school (EOTAS).</p> <p>IF improvements in EOTAS provision are not made so that EA fully complies with this statutory duty</p> <p>THEN educational outcomes and life chances are significantly reduced for pupils expelled, suspended from, or disengaged from their registered schools and need EOTAS.</p>
CRR12	<p>EA needs to deliver the EdIS Programme in line with the Full Business Case (FBC) to ensure continuity of service and</p> <p>IF the requirements of the FBC are not met</p> <p>THEN it is possible that children, young people and schools will not have access to the high-quality systems and online learning applications they require.</p>

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 2023-24, 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 UK GDPR. In particular, EA has developed a mandatory data protection training module on the EA Learn platform 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 UK GDPR resources and guides for schools to promote awareness of the legislation and to support schools in understanding and complying with UK 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.

Corporate Portfolio Management

EA has established a Corporate Portfolio Management Office and initiated a Portfolio Investment Board. The Portfolio Investment Board is made up of the EA Corporate Leadership Team plus relevant Assistant Directors. The Portfolio Investment Board will provide an independent, objective challenge to existing Projects and Programmes as well as to new proposals for change. It scrutinises projects and programmes and monitors outcomes. It also provides support to Senior Responsible Owners (SROs) of major projects and programmes and holds them to account for delivery of Project and Programme objectives.

The Portfolio Investment Board considers expenditure proposals, applying due diligence on the basis of delivery, affordability, value for money and alignment to strategic priorities. It draws on the Board's collective knowledge and experience of a wide range of proposals from across the organisation.

The Portfolio Investment Board has responsibility for the overall governance assurance for Programmes, Projects, Investments and Initiatives within the portfolio. It coordinates a single source of truth in relation to reporting to and liaising with both the DE and the EA Board in relation to change initiatives.

A Corporate Portfolio Management Framework was launched in November 2023. The Corporate Portfolio Management Framework (CPMF) sets out the Portfolio, Programme and Project Management (PPPM) arrangements which apply within EA. This framework outlines the strategic and operational arrangements for PPPM across the EA which its employees will operate.

The purpose of the framework is to:

- Establish common understanding and define portfolio, programme and project management within the context of the EA;
- Embed mechanisms to enable the effective prioritisation and management of the portfolio;
- Establish standard requirements for programme and project management practice across the EA, based upon models of best practice;
- Promote active participation and engagement in effective portfolio, programme and project management;
- Embed delegation and authorisation levels for programme and project management;
- Promote resources available to support programme and project management;
- Promote and support project working as a career choice to build internal project capacity within the organisation;
- Provide increased levels of assurance; and
- Embed a focus on learning and review for the portfolio, programmes/projects and for staff.

The framework is aligned to the EA's Corporate Governance Framework and its five pillars of good governance.

National Fraud Initiative (NFI)

The Comptroller and Auditor General (C&AG) for Northern Ireland 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 National Fraud Initiative. 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 2023-24 EA sought funding from DE for unavoidable redundancies relating to teaching and non-teaching positions in schools. Communication issued to all schools on 7 March 2023 by EA as funding authority confirmed that only 'Priority 1' unavoidable non-teaching and teaching redundancies were proceeding in 2023-24, i.e. redundancies arising from school closures/amalgamations (closing or amalgamating in 2023-24) or coming out of a collective agreement in 2023-24; 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 27 June 2023 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 2023-24 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).

In accordance with the conditions of approval to commit resource expenditure provided by DE / DoF in June 2023 EA monitored committed spend during 2023-24 and submitted an addendum to business cases to DE on 19 January 2024 to reflect the change in scope of unavoidable redundancies based on approved development proposals and other relevant factors.

No Corporate VES Scheme was operated within EA during 2023-24.

Health and Safety

It is a legal requirement that all places of work have a Health and Safety Policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I can also confirm that the EA's Health and Safety Statement and Policy was recently reviewed and updated on 1 November 2023.

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 and statutory responsibilities under health and safety legislation.

Significant Issues Faced During 2023-24

Matters From Previous Year That Are Now Closed

i. Admissions for September 2023

All Admissions procedures for September 2023 were delivered within published schedules.

Year 3 of the Admissions portal (EAConnect) delivered enhancements introduced for parents, schools and the Admissions Team across all sectors to include Pre-school, Primary, Dickson Plan and Post Primary. Notifications to parents of school placement was completed via email and was a success for all involved. All procedures were completed and appeals heard prior to the new academic year.

All enhancements and developments are in place for the 2024 procedures. Enhancements to the system have been prioritised with SEAG updates completed for post primary and further work on Appeals for Pre-school, Primary and 14+ in scope for work over the summer to be implemented 2025-26 process.

Admissions to Special Schools are conducted via a separate process which is covered under section "Special Schools Admission".

ii. Education Information Systems (EdIS)

NISTR

NISTR development completed June 2023 and was handed to EAHR for business as usual management activities supported by a 'Managed Service'.

It should be noted as a result of the new system implementation non-compliance in use of supply teachers has significantly reduced from over 60% to less than 2%.

EA HR is preparing Benefits Realisation Reports on a quarterly basis.

Matters From Previous Year That Are Ongoing

i. Financial Position

Recurrent Budget

EA received its indicative budget allocation on 30 March 2023 (subsequently confirmed by the Secretary of State on 27 April 2023). This allocation was insufficient to meet its committed expenditure funding requirements and to support the organisation in discharging its statutory obligations. As a result, EA commenced the 2023-24 financial year with an unprecedented funding gap of more than £200m and have been clear with DE, the public and other stakeholders about the impact this will have on core services and ultimately on our children and young people.

Given the scale of the shortage in funding; the fact that the majority of the education budget is spent on staffing in schools and services to schools (around 84%); and the policy and legislative change required in order to make any substantive cuts, EA faced a real risk of overspending its 2023-24 budget allocation without additional and sustainable funding.

It is within this context that DE 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 has responded to this situation by maintaining a strong control over expenditure and considering every opportunity to proactively release efficiencies or savings.

At a Special Board meeting on 9 May 2023, approximately £14m of cuts and other measures to reduce costs were regrettably and reluctantly agreed to be submitted to the Department of Education for their consideration and subsequent approval.

The Board noted that the majority of measures required to deliver a balanced budget (over £200m) require legislative and policy change, alongside investment in long-term transformation. Such decisions are outside of EA's role and authority and require further consideration by, and direction from, the Department of Education and beyond.

The 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 the 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 the Corporate Leadership Team.

During 2023-24 EA developed a robust bidding strategy and, whilst there were no in year monitoring exercises, EA received additional budget allocations of £505m.

As a result of these actions and other adjustments to financial profiles, EA has achieved its 2023-24 financial target of maintaining expenditure within 0.75% of budget and is reporting some small underspends across all budgets, equating to 0.003%.

An interim opening allocation for EA's 2024-25 resource budget was received from the Department of Education in March 2024. The interim allocation is provided on a cash flat basis with some moderation to reflect pay awards made in 2023-24. EA remains concerned at the serious degree of risk to EA's financial position particularly as a high level assessment indicates that the EA will face a significant funding gap, potentially in excess of £0.6bn in 2024-25.

Mindful of the responsibility to stay within the allocated resources, EA officers, in conjunction with DE, are in the process of working through the allocations and implications across a range of critical services. However, given the current legislative and policy context the 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.

The EA is currently developing a Sustainability and Savings delivery strategy for 2024-25 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 the EA's financial position in 2024-25 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.

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

Capital Budget

The capital budget position for 2023-24 has been very challenging with significant constraints on the overall DE capital budget. In developing a strategy to manage the 2023-24 capital budget, EA has made several difficult decisions in line with DE's request to prioritise capital requirements to include only inescapable capital requirements, i.e.

- projects required to keep schools open, and children and young people safe; and/or
- those with an existing contractual commitment (e.g. EAOne).

This strategy to manage the 2023-24 capital budget resulted in the postponement of several strategically important and high priority projects, including EdIS User Devices and Online payments systems (£20.92m), the School Transport Bus Replacement Programme (£6m), and EA Corporate ICT projects (£4m). Whilst not considered critical to keeping schools open, these projects remain vital in delivering against EA strategic priorities, managing risks including cyber security, and maintaining front line service delivery.

The programme of minor works to address statutory requirements was also scaled back significantly with approximately £20m of school minor works projects put on hold, and no new works commenced on site for Major Works, FSA, or SEP during 2023-24.

In managing the capital budget for 2023-24, EA also took actions to mitigate the risk of unplanned capital expenditure by Local Management of Schools (2022-23 £11.8m), including non-approval of capital requisitions above £10,000, and reminding schools that they do not have authority to spend on capital items without EA's prior approval. A review of the EA's Capitalisation Thresholds further reduced the pressures on the capital budget.

As a result of the strategy and actions by EA to manage the capital requirement, the Capital Outturn for 2023-24 totalled £140.910m compared to total allocations of £140.913m. This included late allocations for previously unfunded pressures of c. £20m received on 29 February 2024 following the return of the Executive.

Whilst EA has been successful in managing the position for 2023-24, delaying capital projects has inevitably put direct pressure on the opening requirement for 2024-25. It is also highly likely additional consequences will materialise including escalating project costs due to inflationary factors, and more significant minor work projects as school estate issues continue to fester due to the lack of remedial minor works.

ii. Schools Financial Planning

A significant proportion of EA's overall budget is delegated to schools with Boards of Governors and Principals having delegated authority in respect of financial management.

The EA continues to support schools to deliver excellent educational outcomes in a challenging financial climate and has continued to work with DE to mitigate the impact of funding shortfalls on schools, children and young people.

In 2024-25 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.

iii. Savings and Sustainability (Transformation and Financial Recovery)

DE confirmed the EA's indicative Opening Resource Allocation for 2023-24 on 30 March 2023 resulting in a projected funding gap of £227m (subsequently confirmed by Secretary of State on 27 April 2023). The primary areas of pressure were profiled across the budgets delegated to schools and in meeting the educational requirements of children with special educational needs. EA undertook a robust process to identify the measures and savings that would be required to deliver a balanced Block Grant budget.

At a special meeting on 9 May 2023, the EA Board concluded that most of the measures that would be required need legislative and policy change, alongside investment in transformation. These decisions are beyond EA's role and authority and require direction from DE and beyond. Regrettably, however, measures within the EA's statutory authority to implement that will cut Block Grant expenditure by £14m were agreed by the Department

and EA. These measures include:

- Reductions to corporate expenditure on recruitment, overtime, travel, hospitality, and training. This includes a continued pause on recruitment of all school crossing patrol posts. Recruitment by schools will continue as per normal;
- Measures to reduce subsidies to schools/increase income in areas such as cleaning, transport hire, school meals (i.e., introducing new menus to increase income from paying customers) and music services; and
- Procurement measures to improve contract efficiency and manage contract expenditure.

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

This Group continued its work in 2023-24, setting a £17.4m target for savings in 2023-24. As of end January 2024 the Programme has delivered £11m of savings against that target.

The Savings and Sustainability Group Savings Measures included:

- 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 followed by strong Grip & Control measures;
- Increased income generation by the catering service and full cost recovery for cleaning services to schools; and
- Procurement and ICT contract efficiencies.

The 'Silver' Group will also take the lead on developing savings scenarios for 2024-25 based on the evolving financial situation.

iv. 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 21-22 and 22-23 pay award. This action has continued into the 2023-24 year and has consisted of extensive action short of strike as well as periods of strike action. Negotiations between management and trade union sides are ongoing in relation to pay. These were challenging due to the difficult financial context facing the education sector, however, following the re-establishment of the NI Executive and the identification of funding for teachers' pay award, the negotiations have now recommenced and will progress at pace.

- **Non-Teaching Trade Unions**

In relation to non-teaching pay, the NJC pay offer for 2023-24 was accepted in October 2023 and was paid to all relevant EA non-teaching staff in December 2023.

During the 2023-24 year there was significant work carried out to progress the business case for the NJC Pay & Grading Review, following positive negotiations with the non-teaching Trade Unions. The business case has been submitted to DoF for consideration and work is ongoing to address DoF queries, including assessing the impact of the growth in SEN. It is important to note that funding will need to be identified in what is a very challenging financial context.

The delay in securing the necessary funding for the pay and grading review as resulted in significant industrial relations challenges. All five non-teaching trade unions have commenced significant action short of strike as well as engaged in repeated periods of strike action. EA has stood up its cross-organisational Industrial Relations Committee to manage the impact of the action and ensure all possible mitigations are in place

to minimise the impact of the action. However, given the large numbers of staff involved, this has been challenging. The action has had a significant impact on schools, particularly the special education sector.

All four trade unions have indicated that industrial action will continue in the absence of funding to progress the pay and grading review, and so this remains a significant risk.

- **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. The business case for the EWS Transformation Programme has been submitted to DE for consideration and includes an addendum that provides for an interim position that would apply until the pay and grading review is implemented. This would result in the action short of strike being suspended.

v. New HR and Payroll System

The EA One Project completed the implementation of the new Oracle HR & Payroll system in 2023-24. All ten legacy EA payrolls and the two DE Teachers' Payrolls have now been successfully transitioned to the new Oracle system. This means 39,000 EA employees and 21,000 teachers have been transferred to the EA One system. The project underpinned each cutover with a dedicated training plan and delivered training to over 5,000 end users. In addition to this, the project continues to provide a helpdesk support function which assists end users with any queries on how to navigate the new system. The EA One Project continues to liaise closely with schools and corporate EA staff to ensure all users are supported through the process.

All the payroll go-lives 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 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 project is continuing to work with the EA to agree the final transition to the EA One target operating model (TOM) for system support. This will see vital support functions, currently carried out by the project, move to new functional owners in Finance, Corporate Services and ICT. The project is planning to transfer these functions to the business by September 2024.

In 2023-24 the project moves into a phase of post-implementation review and project closure activities. Key tasks to be progressed are:

- Ongoing expansion of EA One self-service usage in the EA and DE Teachers;
- Completion of all post go-live system change control to optimise system performance;
- Monitoring and maximisation of benefits realisation; and
- Completion of all project governance activities including post project implementation review and detailed lessons learned.

The EA One Project received DoF Supply approval for their business case addendum in November 2023 which covers all remaining project activities until project closure.

vi. 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.

The situation is again challenging for September 2024 as pressures continue to emerge. The immediate priority is to create more capacity in special schools and to establish more specialist provisions in mainstream schools to ensure sufficient places, in accordance with the EA's planning assumptions from January 2024.

The indications presenting is for the need for additional places for Early Years, P1 and Year 8 children (In specific areas) of the same level as the previous year.

The Corporate Leadership Team has approved the setting up of a Programme to develop, implement and embed new processes and ways of working for SEN Placements moving forward. This has commenced with the recruitment of a Programme Director in January 2024. The work will move at pace to develop a business case and commence the reorganisation of work, aiming to provide a data driven more efficient process for placing children with SEN.

The work of the SEN Cross-Directorate Placement Teams continued throughout 2023 with a priority to increase capacity, the main focus on short and medium term solutions to address the impact of pressures for both September 2024 and September 2025. Capacity pressures for SEN pupils and the challenges in efforts to place children in suitable educational settings remain.

As a result of the significant amount of work carried out over the last three 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 dual/multi campus sites and Specialist Provisions in Mainstream Schools (SPiMs) 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, Lisburn, Bangor, Newtownards, Downpatrick, Craigavon, Dungannon and Maghera.

The Corporate Leadership Team has again this year raised this as a risk on the corporate risk register. The Cross Directorate SEN Placement Project continue to maintain a specific risk register in relation to all aspects of its work for September 2024 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 2024. EA is continuing to work closely with colleagues in DE, other statutory and Planning Authorities, PHA and the Health Trusts.

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

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 have highlighted the improvements made since the ETI review.

The issues faced concerning Education Other Than At School (EOTAS) Provision continue. The EOTAS Governance Group has been established and continues to meet.

The Group has reviewed the EOTAS Action Plan and has applied RAG status to the objectives. There is now representation from the Operations and Estates Directorate on the group and the remaining representation from the Education Directorate is to be actioned.

It is recognised that this is a longer-term project to implement actions/recommendations arising from the Review of EOTAS by the Education and Training Inspectorate (ETI), which was received by EA in February 2022 and which highlighted that EOTAS accommodation is insufficient and of a poor quality.

ETI inspection reports received during 2023-24 highlight improvements in how the curriculum is delivered across EOTAS provision.

Work is continuing in conjunction with Operations and Estates regarding pressures on Primary EOTAS provision to obtain suitable accommodation to replace those premises given over for SEND placements.

viii. Operational Plan 1: 2022-24 (Strategic Area Plan 2022-27: Planning for Sustainable Provision and Special Education Strategic Area Plan 2022-27: Planning for Special Education Provision)

EA is progressing the work streams (65 short term and 35 medium term) outlined in Operational Plan 1: 2022-24, prepares quarterly Progress Reports for the Area Planning Working and Steering Groups and a bi-annual Progress Report for the EA's Performance and Engagement Committee, June 2023 and January 2024. All EA individual work streams, Controlled Schools, receive Strategic Planning and Policy Committee approval to commence pre-publication consultation and following pre-publication consultation a Development Proposal is taken for approval to the Strategic Planning and Policy Committee before publication.

Area planning activity during 2023-24: (figures at 20/02/24 subject to change by 31/03/24)

- 13 options identified;
- 20 pre-publication consultations;
- 24 development proposals published; and
- 34 development proposal decisions received.

Special Schools

EA received approval for two development proposals to increase the number of special school places available in the greater Belfast area:

- Harberton School is now a 3-19, 500 pupils school (changed from a 3-11 special school) operating across a dual campus; and
- New 3-19 special school for the Belfast area providing up to 275 additional special schools places.

EA is progressing the implementation of both.

EA also received approval for the discontinuance of the Belfast Hospital School to effect a change in management not in provision. This service is managed by the EA from 19 February 2024.

Specialist Provision In Mainstream Schools

During this year, Area Planning has consulted on and received approval for 151 new specialist provision classes in 88 schools.

Given the projected pressures for specialist provision in mainstream classes for September 2023, the Area Planning team continues to support the short-term need and to allow for medium and long term planning to address the geographical, linguistic and sectoral inconsistencies.

Area Planning has:

- Facilitated meetings with Area Planning Local Groups (APLG) in October 2023 and November 2023 to consider 'priority areas' for September 2024;
- Organised Area Planning Local Group meetings in January 2024 and February 2024 to identify geographical, sectoral and linguistic inconsistencies for September 2025 and beyond.
- 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.

ix. 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 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 Northern Ireland Audit Office (NIAO), the NI Assembly's Public Accounts Committee (PAC), the NI Commissioner for Children and Young People (NICCY) the Independent Review of SEN Services and Processes (Ipsos) and the Council for Catholic Maintained Schools (CCMS). The EA also completed an internal review of the statutory assessment process and between them the various reports made more than 200 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 the 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 within the EA 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 EA submitted a revised OBC which was submitted in June and was approved in August.

The EA SEND 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 SEN 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.

In April 2023, the programme budget for 2023-24 was reduced from £3.8m to £1.9m, which necessitated fundamental re-planning and an addendum to the approved OBC. Remaining vacancies were not filled and 12 programme posts were wound up in July 2023. A narrowed scope and implementation plan were approved for progression by the Programme Board in September 2023 which focused exclusively on re-organising the EA's SEND pupil support services into a network of local integrated teams. In parallel, DE and EA were collaboratively scoping out a broader End to End Review of SEN which would address the wider range of recommendations for change across NI's SEND system. The EA-led Local Integrated Teams Project now sits within the that wider End to End Review and reports to the DE/EA SEN Programme Board. An implementation plan for the wider End-to-End Review is currently being developed with DE.

x. Education Information Solutions (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 were 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 began in March 2023; this assisted 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 nine EdIS Priority Projects, eight are on target for achievement and are rated green and one project is rated amber.

Strategic Partner Schools / Management Information Systems is rated amber given the scale and scope of the projects, the risk of procurement challenge on award of contract and the implementation to all schools including Nursery Schools across Northern Ireland.

- **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 AAP 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 (SPSMS). 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 SPSMS. A Stage 3 Gateway i.e. 'Investment decision' Gate was undertaken on EdIS with a particular focus on the SPSMS, the rating achieved was AMBER due to date of contract award and the challenging timelines for implementation of replacement SMS in schools.

- **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. Strategic Partner and Schools Management System, Finance and Payroll, Online Payments, Case Management System, Library Management System and, 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 SPSMS has established a 'Schools Stakeholder Group' with responsibility for nominating key schools' staff to working groups to ensure co-design of the SMS (there are more than 70 schools represented on the group from all schools sectors). A series of Walk the Walls events were held throughout the year across all regions at which approximately 600 schools attended. A series of Strategic Partner and Schools Management System Roadshows have taken place across the region during the week 26/02/24 to 01/03/24 attended by approximately 850 schools' representatives.

SEND Transformation has had an established Programme Reference Group which operated throughout 2023-24 which includes representatives from a number of external independent organisations. To further support in the ongoing transformation a Practitioner Forum has been established which includes representatives from all educational phases, sectors, geographical mix from school leaders, teachers, SENCO's and classroom assistants. A Project Advisory Group has also been established to include representatives from a range of external organisations including CCMS, CCEA, Childrens Law Centre, Health, Parent and Carer organisations, CnaG etc. To further develop stakeholder relationship engagement events have also been conducted with Parents and Carers, School Leaders and EA Staff to ensure input into the design of the proposed new model as well as gain an understanding of issues and concerns moving forward. Ongoing stakeholder engagement continues through all of the established governance groups which include a variety of important areas including DE, ETI, PHA, NICCY, Trade Unions and Health.

xi. Landscape Review of EA

Following the publication of the Landscape Review of EA a project approach, with seven workstreams, has been established to implement the recommendations of the Landscape Review. This is set out in a joint action plan and is overseen by a Joint DE/EA Landscape Review Oversight Group, with senior officers from the Department and Authority monitoring progress of the workstreams. The Oversight Group is chaired by the Permanent Secretary of the Department.

Progress against these actions is being prioritised by EA and is progressing at pace, however the challenging financial environment has impacted implementation timeframes.

Workstream 1 and 2 are fundamental to the success of the implementation of the Landscape Review recommendations, as they seek to reset the form and function of the Authority and make sure that it is right sized.

Work has been undertaken to explore both EA's education and non-education statutory duties, this will inform recommendation 1 form and function and recommendation 2 service delivery models.

Workstream 3 seeks to improve EA's data, performance and governance with reviews of EA's data strategy underway and better sector wide working being progressed (see 17.0 above).

Workstream 4 includes several end-to-end reviews, including an EA led review into HR services; identified in the Landscape Review as a frontline, enabling service. Further joint DE and EA led reviews are being progressed into SEN and School Improvement respectively (as referenced earlier throughout this Governance Statement).

Workstream 5 involves organisational development and EA's people proposition. A range of work is being undertaken through this workstream, including the development of EA's People Plan and employee engagement.

Workstream 6 includes significant work on EA's customer service model, engagement with stakeholders and communication improvements. Significant developments in this workstream include the development of a customer service charter, a CX Programme to deliver a joined-up customer experience which is overseen by a Programme Board and the establishment of an EANI School Leadership Forum to provide school leaders with an opportunity to shape and inform EA strategy, policy direction and developments.

Finally, workstream 7 involves the development of an EA Partnership Agreement with DE, including engagement with EA's senior team and Board (see 26.3 part ii below).

Overall, the work is progressing well, albeit impacted by the lack of dedicated project resource or funding to implement the recommendations as quickly as both organisations would like.

New Matters Arising During 2023-2024

i. Independent Review of Education

The Independent Review of Education report was published on 13 December 2023. It included ten chapters with a range of recommendations for consideration by the Education sector. EA welcomes and is fully engaged in the Independent Review of Education. This fundamental review of the Northern Ireland education system has a 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 is subject to Executive agreement, wider stakeholder consensus and the availability of appropriate funding.

The Review considered a wide range of issues linked to the design and delivery of education, including:

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

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

ii. DE/EA Partnership Agreement

On 8 August 2023, the DE and EA Project Teams had their first meeting to progress the Partnership Agreement, exploring autonomy, roles and responsibilities, engagement and establishing a delivery plan with clear timeframes.

The Partnership Agreement will replace the former Management Statement and Financial Memoranda (MSFM) used to set out the arrangements and procedures that operate between DE and EA.

The Proportionate Autonomy exercise has now been completed and work is underway to identify assurance mechanisms, structures and interfaces between DE and EA. This work will inform the development of an Engagement Plan and the associated levels of autonomy therewithin. As part of and parallel to this work EA has commenced developing a draft Partnership Agreement, which is anticipated will be completed in the second half of 2024-25.

iii. Youth Funding Model

In December 2022, a number of local community and voluntary groups, raised concerns with the EA regarding the following:

- The planning of youth services based on assessed need, focusing on the engagement and membership of the Regional and Local Advisory Groups.
- The planning processes deployed by Education Authority Youth Service to meet the DE Policy Priorities of Youth delivered through key actions in the Regional and Local Area Youth Development Plans.
- Queries regarding the opportunities provided for funding at local and regional level to meet assessed need.

As a result, the Interim Director agreed to review the following:

- Regional Assessment of Need: A review of the process of information gathering and the use of data to inform the detail within the Regional Assessment of Need 2023-2026; and
- The Regional Advisory Group and Local Advisory Groups' review of Terms of Reference.

Further to this the EA Board requested information on the quality of delivery of the voluntary sector, measured against governance and Key Performance Indicators established as part of the funding.

Whilst all of the above work has been progressing, it has been hampered somewhat due to the financial crisis and key absences within EA. In particular, focus had to be diverted for a number of months after funding cuts were imposed for 2023-24. These were subsequently re-instated.

All of the requirements above are now being overseen and progressed by an established Youth Service Funding Model programme board chaired by an EA Director. The out-workings of this programme will be communicated through the EA Committee structure and subsequently the EA Board at relevant stages of the programme.

iv. Corporate Risk 5 - Corporate Governance

EA operates within a robust Corporate Governance Framework. This framework has two core elements our governance arrangements in terms of our controls, systems and processes and secondly our governance structures that ensure effective accountability and leadership.

In January 2024 a risk was escalated to the Corporate Risk Register to address and highlight the challenges associated when the stability and consistency of our structures are impacted upon. This risk includes several key components: the resignation of the Chief Executive Officer, the term of office of some Board members completing and ongoing issues in relation to Directors' and Assistant Directors' pay and portfolios. These matters combined with the temporary nature of the structure could lead to instability, that said, EA is confident that robust structures are in place and the resolution of said matters would further enhance EA's governance framework.

Irregular Spend – Legacy Payroll Contract £510k

In August 2024 the Department of Finance (DoF) wrote to the NIAO Comptroller and Auditor General to notify of DoF's decision not to grant retrospective approval to irregular expenditure relating to the extension of the legacy payroll contract.

Background

Under the new EA One Project, a contract for a replacement Oracle integrated Finance, Procurement, HR & Payroll system was signed in November 2015, with the intention of completing the implementation of the HR & Payroll element by 31st March 2018 and replacing the legacy payroll system in its entirety.

In September 2021, the EA One Project's Readiness for Services Gateway Report recommended the delay of the proposed implementation plan to February 2024, a date which was beyond the contract expiry date of the legacy payroll system. EA immediately entered negotiations to agree an extension to the legacy system contract to ensure delivery of business as usual until the new EA system was ready.


Business Case Approval

A quick response was made by EA to take advantage of a limited opportunity from the supplier to extend the provision of the legacy payroll system at a much-reduced rate. This resulted in the need to submit a business case to DE EAU/ DE Finance retrospectively. With the balance of options at the time, there was a confidence the preferred option would have been consistent throughout the process of developing and gaining approval through an Addendum, which was a key factor in granting approval for this approach. This was based on the option providing the optimal value for money while also mitigating key risks for the EA.

The amount of irregular spend incurred by EA during 2023-24 totals £510k.

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 Audit Committee, that it is complete and accurately reflects the latest assessment of the state of governance within EA.


Richard Pengelly

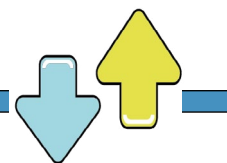
Dated: 26th September 2024

Remuneration Report

Remuneration and Staff Report
Remuneration Report
Staff report



Remuneration Report



Remuneration Report

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 apply. No Board members receive or make pension contributions.

Chief Executive and Directors

Ms Sara Long was the Chief Executive of EA for the 2023-24 year.

(Richard Pengelly is seconded from the NI Civil Service to the role of Interim Chief Executive with effect 15 April 2024)

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 2023 to March 2024

Mr Barry Mulholland (Chair)
Mr Jonathan Craig
Rev Robert Herron OBE
Rev Canon 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.

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 including allowance 2023-24 (Note 1) £000	Performance related pay 2023-24 £000	Pension Benefits Increase/(Decrease) 2023-24 (Note 2) £000 (to nearest £1000)	Total 2023-24 £000	Salary including allowance 2022-23 (Note 1) £000	Performance related pay 2022-23 £000	Pension Benefits Increase 2022-23 (Note 2) £000 (to nearest £1000)	Total 2022-23 £000
Ms Sara Long Chief Executive (to 14.04.2024)	140-145	0-5	2	140-145	140-145	0-5	(74)	65-70
Mr Seamus Wade Director of Finance and ICT (to 16.04.2023)	5-10 (95-100 full year equivalent)	0-5	20	25-30	85-90	0-5	17	105-110
Mr Dale Hanna Director of Operations and Estates (until 17.11.2023) Interim Director of CYPS (from 17.11.2023)	90-95	0-5	30	120-125	85-90	0-5	(21)	65-70
Ms Una Turbitt Interim Director of CYPS (until 31.01.2024)	65-70 (85-90 full year equivalent)	0-5	31	95-100	85-90	0-5	19	105-110
Mr Robbie McGreevy Interim Director of Human Resources & Corporate Services	85-90	0-5	21	105-110	70-75 (85-90 full year equivalent)	0-5	(11)	55-60
Ms Cynthia Currie Interim Director of Education	85-90	0-5	28	115-120	40-45 (85-90 full year equivalent)	0-5	26	65-70
Ms Donna Allen Interim Director of Operations and Estates (from 11.12.2023)	25-30 (85-90 full year equivalent)	0-5	4	30-35	-	-	-	-
Dr Clare Mangan Director of CYPS (to 08.04.2022)	-	-	-	-	55-60	0-5	8	60-65
Ms Clare Duffield Director of Human Resources & Corporate Services (to 05.06.2022)	-	-	-	-	15-20	0-5	8	20-25
Mrs Michele Corkey Director of Education (to 25.09.2022)	-	-	-	-	45-50	0-5	13	60-65

Notes:

- Simon Christie was appointed through an agency framework as Interim Director of Finance during 2023-24 financial year (01.04.2023 to 29.03.2024). Ivor Johnston was appointed through an agency framework as Interim Director of Finance on 08.04.2024.
- 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 2022-23 which becomes due in 2023-24.
- 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.

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.

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 in surplus, NILGOSC agreed 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 2023, is 19.2% 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 2023, the EA Employer contribution rate was reduced from 19.5% to 19.0%.

Individual member contributions depend on salary and are between 5.5% and 10.5% of pensionable pay. Contributions depending on salary for 2023-24 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands)	Contribution Rate
£0 - £16,900	5.5%
£16,901 - £26,000	5.8%
£26,001 - £43,400	6.5%
£43,401 - £52,800	6.8%
£52,801 - £104,700	8.5%
More than £104,700	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.

Pension Entitlements

Audited Information
(to the nearest £1,000)

	Accrued pension and related lump sum at pension age as at 31/03/24 £000	Real increase/ (decrease) in pension and related lump sum at pension age £000	CETV at 31.03.24 £000	CETV at 31.03.23 £000	Real increase/ (decrease) in CETV* £000
Ms Sara Long Chief Executive (to 14.04.2024)	70-75 Plus lump sum of 0	0-2.5 Plus lump sum of 0	1,087	846	9
Mr Seamus Wade Director of Finance and ICT (to 16.04.2023)	10-15 Plus lump sum of 0	0-2.5 Plus lump sum of 0	161	127	15
Mr Dale Hanna Director of Operations and Estates (until 17.11.2023) Interim Director of CYPs (from 17.11.2023)	30-35 Plus lump sum of 25-30	0-2.5 Plus lump sum of 0	603	464	28
Ms Una Turbitt Interim Director of CYPs (until 31.01.2024)	10-15 Plus lump sum of 0	0-2.5 Plus lump sum of 0	168	115	27
Mr Robbie McGreevy Interim Director of Human Resources & Corporate Services (Appointed 01.06.2022)	35-40 Plus lump sum of 30-35	0-2.5 Plus lump sum of 0	675	534	67
Ms Cynthia Currie Interim Director of Education (Appointed 26.09.2022)	0-5 Plus lump sum of 0	0-2.5 Plus lump sum of 0	25	472	17
Ms Donna Allen Interim Director of Operations and Estates (from 11.12.2023)	10-15 Plus lump sum of 0	0-2.5 Plus lump sum of 0	156	-	3
Dr Clare Mangan Director of CYPs (to 08.04.2022)	-	-	-	304	6
Ms Clare Duffield Director of Human Resources & Corporate Services (to 05.06.2022)	-	-	-	133	4
Mrs Michele Corkey Director of Education (to 25.09.2022)	-	-	-	66	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.

Compensation for Loss of Office

Audited Information

There was one payment for loss of office made during 2023-24 (Enil: 2022-23).

Cash Equivalent Transfer Values (CETVs)

Audited Information

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 Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum and Death Benefit Allowance.

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at <https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>

Real Increase or Decrease in CETV

When calculating the real increase in CETV and the pension benefits accrued during the year 2023-24 for the single total figure for remuneration, NILGOSC takes account of inflation. The Consumer Price Index (CPI) increase for September 2023 was 6.7%.

The disclosure information now includes 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.

McCloud Remedy

In 2018, the Court of Appeal found that the transitional protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps have been taken by the Department of Finance to remedy this discrimination.

The Department has now made regulations which remedy the discrimination by:

- ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022, and
- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the remedy period) retrospectively calculated under either the current (reformed) scheme rules, or the old (pre-reform) legacy rules which existed before 2015.

This means that all active NILGOSC Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forwards in providing equal pension provision for all scheme members.

The Department is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022.

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their remedy period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice which will be issued by 31 March 2025.

At this stage, allowance has not yet been made within CETVs for this remedy.

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using;

- Rolled back opening balance
- Rolled back closing balance
- CETV calculated by CSP on the rolled back basis
- No restatement of prior year figures where disclosed.

Alpha

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership.

From 1 April 2015, all new entrants joining the NILGOSC can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

Information on the PCSPS(NI) – Closed Scheme

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of Premium or joining the Partnership Pension Account.

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy **Classic**, **Premium**, and **Classic Plus** arrangements and 65 for any benefits accrued in **Nuvos**.

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

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 2023-24 financial year was £140k-£145k (2022-23: £140k-£145k). The relationship between the mid-point of this band and the remuneration of EA's workforce is given is disclosed below.

2023-24	25th percentile	Median	75th percentile
Total Remuneration (teaching staff)	£38,216	£41,094	£50,955
Pay Ratio (teaching staff)	3.73:1	3.47:1	2.80:1
Total Remuneration (non-teaching staff)	£21,061	£22,305	£23,828
Pay Ratio (non-teaching staff)	6.77:1	6.39:1	5.98:1

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 for both teaching and non-teaching. In 2023-24 the 25th percentile, median and 75th percentile for teaching staff was based on annualised salary figures. There was no change to the non-teaching calculations.

In 2023-24 no employee (2022-23: nil) received remuneration in excess of the highest paid senior post holder – the Chief Executive.

Remuneration ranged from £12k to £142.5k (2022-23 from £8k to £142.5k)

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:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances (teaching)	5.9%	4.3% ¹
Average employee salary and allowances (non-teaching)	19.9%	8.7% ²
Highest paid director's salary and allowances	0.0% ³	0.0% 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 2023-24 does not include a cost of living pay increase effective from September 2021, September 2022 or September 2023 as this has not been agreed. Teaching salaries and allowances for 2023-24 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 2023-24 of £1,925 per employee. This equated to 10.4% for employees on EA's lowest grades.

³ No Performance Related Pay was paid to the Chief Executive in 2023-24 or 2022-23.

Board Members

Audited Information

The total emoluments (including honoraria) of the chairperson was £60,486 (2022-23: £53,821).

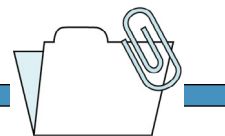
The highest payment for any other board member was £10,465 (2022-23: £11,513).

The aggregate amount of board members' emoluments was £241,868 (2021-22: £233,676).

No members waived emoluments. Twenty one members made a claim for emoluments during the 2023-24 year (2022-23: 25).

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

Board Members Emolument	2023-24	2022-23
£	Number	Number
1 - 4,999	-	4
5,000 - 9,999	19	18
10,000 - 14,999	1	2
15,000 - 49,999	-	-
50,000 - 59,999	-	1
60,000 - 64,999	1	-



Staff Costs

Audited Information

	2023-24				2022-23
	Permanent staff	Temporary staff *	Others	Total	Total
	£000	£000	£000	£000	£000
Teaching					
Wages and salaries	756,734	96,731	-	853,465	775,854
Social Security costs	73,734	9,185	-	82,919	88,396
Pension costs	160,984	23,034	-	184,018	188,139
Other employee expenses	16,241	-	-	16,241	14,922
	1,007,693	128,950	-	1,136,643	1,067,311
Less recoveries in respect of outward secondments	(227)	-	-	(227)	(152)
	1,007,466	128,950	-	1,136,416	1,067,159
Non-Teaching (including Board Members)					
Wages and salaries	339,738	266,725	4,886	611,349	525,453
Social Security costs	27,263	17,499	-	44,762	38,758
Pension costs	61,039	45,779	-	106,818	94,944
Other employee expenses	15,944	188	-	16,132	3,969
	443,984	330,191	4,886	779,061	663,124
Less recoveries in respect of outward secondments	(85)	-	-	(85)	(240)
	443,899	330,191	4,886	778,976	662,884
TOTAL	1,451,365	459,141	4,886	1,915,392	1,730,043

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

Average Number of Persons Employed

Audited Information

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

	2023-24			2022-23	
	Permanent	Temporary	Others	Total	Total
Teaching	16,058	3,729	-	19,787	19,762
Non-Teaching	12,295	11,380	137	23,812	24,295
TOTAL	28,353	15,109	137	43,599	44,057

Additional staff costs were capitalised during the year of £9,677k (2022-23: £10,002k), which equates to 195 (2022-23: 201) whole-time equivalent persons and are included in Note 10 of the Financial Statements.

Pension Obligations

Audited Information

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
Northern Ireland Teachers' Pension Scheme (NITPS)	184,017
NI Local Government Pension Scheme as administered by NILGOSC	106,818
	290,835

For 2023-24 the employer's contribution rate to the Teacher's Superannuation Scheme was 25.1%.

For 2023-24 the employer's contribution rate to the NI Local Government Pension Scheme as administered by NILGOSC was 19%.

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 2023/-continue to be calculated on the same basis.

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 and qualifying younger members will now receive the underpin protection too. This change came into force from 1 October 2023 and applies to pension built up in the remedy period between 1 April 2015 and 31 March 2022.

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 and 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 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 2024	At 31 March 2023
Rate of increase in salaries	4.1%	4.2%
Rate of increase in pensions	2.6%	2.7%
Discount rate	4.8%	4.7%
Inflation assumption (CPI)	2.6%	2.7%

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	2023-24 £000	2022-23 £000
Fair value of pension assets	3,175,915	2,828,627
Present value of funded defined benefit obligations	(2,873,238)	(2,789,475)
Present value of unfunded defined benefit obligations	(13,272)	(14,381)
Pension asset / (liability) recognised in the SoFP	289,405	24,771

Changes in Present Value of the Defined Benefit Obligation	2023-24 £000	2022-23 £000
Opening Defined Benefit Obligation (funded and unfunded)	2,803,856	3,656,660
Current service cost	122,550	225,828
Interest expense on the defined benefit obligation	130,472	101,688
Contributions by participants	32,159	27,751
Actuarial (gains)/losses due to liability experience	35,412	305,176
Actuarial (gains)/losses due to changes in demographic assumptions	(44,435)	16,770
Actuarial (gains)/losses due to changes in financial assumptions	(102,239)	(1,449,666)
Past service cost (including curtailments)	45	57
Net benefits paid out	(91,310)	(80,408)
Closing Defined Benefit Obligation (funded and unfunded)	2,886,510	2,803,856

Changes to the fair value of assets during the accounting period	2023-24 £000	2022-23 £000
Opening Fair Value of Assets	2,828,627	2,994,234
Interest income on assets	134,137	84,454
Contributions by participants	32,159	27,751
Contributions by the employer in respect of funded benefits	106,389	93,347
Contributions by the employer in respect of unfunded benefits	1,270	1,181
Re-measurement gains/ (losses) on assets	164,643	(291,932)
Payment of unfunded benefits	(1,270)	(1,181)
Net benefits paid out of the fund (funded)	(90,040)	(79,227)
Closing Fair Value of Assets	3,175,915	2,828,627

Pension Charges to the Statement of Comprehensive Net Expenditure (funded and unfunded)	2023-24 £000	2022-23 £000
Current service cost	122,550	225,828
Past service cost (including curtailments)	45	57
Total operating charge	122,595	225,885
Employer contributions in respect of funded benefits	(106,389)	(93,347)
Employer contributions in respect of unfunded benefits	(1,270)	(1,181)
Net Operating Charge (Financial Statements Note 6)	14,936	131,357

Amounts charged to Pension Financing Charges	2023-24 £000	2022-23 £000
Interest income on assets	(134,137)	(84,454)
Interest on the defined benefit obligation	130,472	101,688
Net (income)/charge to Statement of Comprehensive Net Expenditure	3,665	17,234

(Gains)/losses recognised in Other Comprehensive Expenditure	2023-24 £000	2022-23 £000
Actuarial (gains) due to changes in financial assumptions	(102,239)	(1,449,666)
Actuarial (gains)/losses due to liability experience	35,412	305,176
Actuarial (gains)/losses due to changes in demographic assumptions	(44,435)	16,770
Re-measurement gains/(losses) on assets	(164,643)	291,932
Net (Gains)/losses recognised in Other Comprehensive Expenditure	(275,905)	(835,788)

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 financial position will worsen.

The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation as at 31 March 2024 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)	2,824,393	2,922,083
% change in present value of total obligation	-1.7%	+1.7%
Projected service cost (£000s)	112,321	121,554
Approximate % change in projected service cost	-3.9%	+4.0%

Rate of general increase in salaries

Adjustment to salary increase rate	+0.1% pa	-0.1% pa
Present value of total obligation (£000s)	2,878,984	2,867,492
% change in present value of total obligation	+0.2%	-0.2%
Projected service cost (£000s)	116,879	116,879
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)	2,916,337	2,830,139
% change in present value of total obligation	+1.5%	-1.5%
Projected service cost (£000s)	121,554	112,321
Approximate % change in projected service cost	+4.0%	-3.9%

Post retirement mortality assumption

Adjustment to mortality age rating assumption	-1 year	+1 year
Present value of total obligation (£000s)	2,947,942	2,798,534
% change in present value of total obligation	+2.6%	-2.6%
Projected service cost (£000s)	120,853	112,905
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 one 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 2024	31 March 2023
Males		
Member aged 65 at accounting date	21.7	22.2
Member aged 45 at accounting date	22.7	23.2
Females		
Member aged 65 at accounting date	24.6	25.0
Member aged 45 at accounting date	25.6	26.0

Staff Composition

The analysis of EA's employees by gender as at 31 March 2024 is as follows:

	Male		Female		Total
	No.	%	No.	%	
Directors	2	40	3	60	5
Senior Management	4	24	13	76	17
Permanent Teaching Employees	3,702	21	13,807	79	17,509
Temporary Teaching Employees	1,520	22	5,474	78	6,994
Permanent Non-Teaching Employees	2,844	16	14,835	84	17,679
Temporary Non-Teaching Employees	3,087	14	18,603	86	21,690

Sickness Absence Data

The average number of days lost through sickness between April 2023 and March 2024 was 7.09 days for teachers (2022-23: 8.93 days) and 7.01 days (2022-23: 12.09 days) for non-teaching staff.

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 which cost more than £245 per day were in place at 31 March 2024:

Number of off-payroll engagements as at 1 April 2023		10
Number of new off-payroll engagements ((a) + (b) below)		6
Those caught by IR35 (a)	6	
Those not caught by IR35 (b)	-	
Number of engagements which have come onto the payroll		-
Number of engagements came to an end during 2023-24		(8)
Number of off-payroll engagements as at 31 March 2024		8**

**Simon Christie was appointed on 29th March 2023 and acted as Interim Director of Finance during the 2023-24 financial year. He was employed through an agency framework and is included within these figures.

Expenditure on Consultancy

External consultancy spending during 2023-24 was £nil (2022-23: nil).

Temporary Staff

Temporary staff costs in 2023-24 amounted to £459,141k (2022-23: £438,884k).

Reporting of compensation and exit packages for all staff 2023-24

Audited Information

Exit Package Cost Band	No. of Compulsory Redundancies		No. of Other Departures Agreed		Total no. of Exit Packages	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Teaching Staff						
Less than £10,000	-	-	1	-	1	-
£10,000-£25,000	-	-	3	-	3	-
£25,000-£50,000	-	-	5	2	5	2
£50,000-£100,000	-	-	2	3	2	3
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
Number of Exit Packages	-	-	11	5	11	5
Resource Cost £000	-	-	369	262	369	262
Non-Teaching Staff						
Less than £10,000	-	-	22	30	22	30
£10,000-£25,000	-	-	10	16	10	16
£25,000-£50,000	-	-	13	2	13	2
£50,000-£100,000	-	-	1	1	1	1
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
£200,000-£250,000	-	-	-	-	-	-
Number of Exit Packages	-	-	46	49	46	49
Resource Cost £000	-	-	776	494	776	494
Teaching and Non-Teaching Staff						
Total Number of Exit Packages	-	-	57	54	57	54
Total Resource Cost £000	-	-	1,145	756	1,145	756

The table above shows the total cost of exit packages agreed and accounted for in 2023-24 and 2022-23. In 2023-24, the year of departure, £742k exit costs were paid, (2022-23 £649k).

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 2023-24.

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 Report

Audited Information

i. Losses and Special Payments

Losses Statement	2023-24		2022-23	
	No. of Cases	£000	No. of Cases	£000
Cash losses	160	114	165	202
Claims abandoned	-	-	-	-
Fruitless payments	20	1	83	157
Stores losses	95	223	153	327
Overpayments	-	-	-	-
Total	275	338	401	686

One individual payment exceeded £300,000.

Special Payments	2023-24		2022-23	
	No. of Cases	£000	No. of Cases	£000
Redundancy payments	57	1,145	54	756
Compensation Payments - Employers Liability & Public Liability	95	2,412	70	1,230
Compensation Payments – Other Employment	16	266	9	885
Total	168	3,823	133	2,871

Two individual payments exceeded £300,000 in 2023-24 (one individual payment exceeded £250,000 in 2022-23).

ii. Fees and Charges

Audited Information

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

	2023-24 £000	2022-23 £000
Full cost	100,060	92,976
Less: Income	(35,962)	(32,411)
Rurality Element	(909)	(892)
Net cost	63,189	59,673
Number of paid meals	14,029	13,163
Number of free meals	12,202	12,523
Total number of meals	26,231	25,686
Average Gross Cost per meal	£3.81	£3.62

iii. Remote Contingent Liabilities

Audited Information

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.



Dated: 26th September 2024

Richard Pengelly

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 2024 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 2024 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.

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

In the light of the knowledge and understanding of the Education Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

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

As explained more fully in the Statement of Accounting Officer 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;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Education Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Education Authority will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, 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;
- 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:
 - o performing analytical procedures to identify unusual or unexpected relationships or movements;
 - o testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - o assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - o investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



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

8 October 2024

Financial Statements

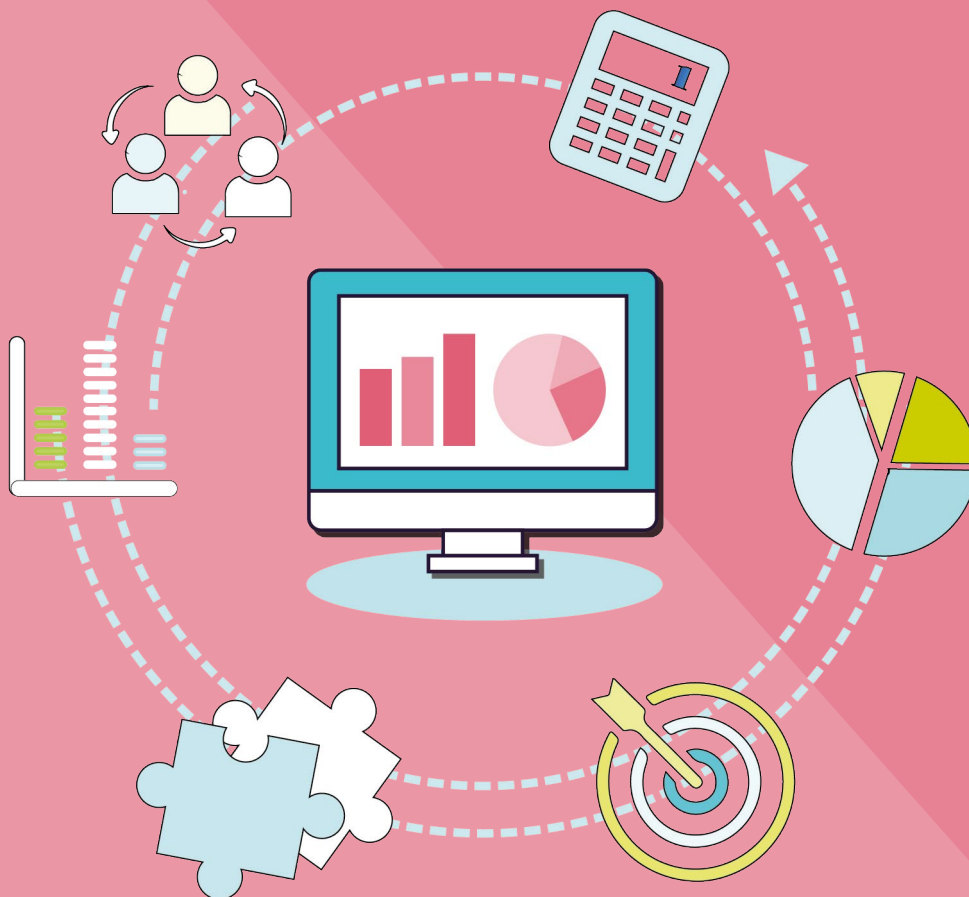
Statement of Comprehensive Net Expenditure

Statement of Financial Position

Statement of Cash flows

Statement of Changes in Taxpayers Equity

Notes to the Financial Statements

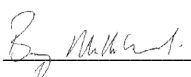


Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

	Notes	2023-24 £000	2022-23 £000
Income from sale of goods and services	3	(69,774)	(65,524)
Other operating income	4	(7,231)	(12,215)
Total operating income		(77,005)	(77,739)
Staff costs	5	1,915,392	1,730,043
Purchase of goods and services	6	461,626	577,804
Provision expense/(credit)	6	2,258	4,583
Depreciation and impairment charges	7	124,393	135,894
Notional costs	8	4,688	4,293
Other operating expenditure (Grants Payable)	9	516,553	467,406
Total operating expenditure		3,024,910	2,920,023
Net operating expenditure		2,947,905	2,842,284
Finance expense		(3,665)	17,234
Net expenditure for the year		2,944,240	2,859,518
Credit in respect of notional costs	8	(4,688)	(4,293)
Net expenditure transferred to the general reserve		2,939,552	2,855,225
Other comprehensive net expenditure			
Items that will not be reclassified to net operating costs:			
Net (gain) on revaluation of Property, Plant and Equipment		(52,460)	(276,142)
Actuarial (gain) on pension scheme liabilities		(275,905)	(835,788)
Comprehensive net expenditure for the year		2,611,187	1,743,295

All amounts above relate to continuing activities.

The Financial Statements on pages 110 to 149 were approved by the Board on 26th September 2024 and were signed on its behalf by:

Chairperson:  Date: 26th September 2024

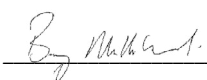
Chief Executive:  Date: 26th September 2024


The notes on pages 114 to 149 form part of these accounts.

Statement of Financial Position as at 31 March 2024

	Notes	2023-24 £000	2022-23 £000
Non-current assets			
Property, plant and equipment	10	2,593,780	2,534,170
Intangible assets	11	53,803	45,093
Right of use assets	13	22,518	22,558
Trade and other receivables	16	89	66
Pension asset	22	289,405	24,771
Total non-current assets		2,959,595	2,626,658
Current Assets			
Assets classified as held for sale	12	-	580
Inventories	15	53,752	53,832
Trade and other receivables	16	51,748	58,607
Cash and cash equivalents	17	10,367	11,227
Total current assets		115,867	124,246
Total assets		3,075,462	2,750,904
Current Liabilities			
Trade and other payables	18	(464,872)	(258,541)
Provisions	19	(808)	(1,899)
Total current liabilities		(465,680)	(260,440)
Total assets less current liabilities		2,609,782	2,490,464
Non-current liabilities			
Other payables	18	(118,600)	(124,518)
Provisions	19	(15,127)	(14,468)
Pension liabilities	22	-	-
Total non-current liabilities		(133,727)	(138,986)
Total assets less total liabilities		2,476,055	2,351,478
Taxpayers' equity and other reserves			
General Reserve		1,146,085	1,292,091
Pension reserve		289,405	24,771
Revaluation reserve		1,040,565	1,034,616
Total equity		2,476,055	2,351,478

The Financial Statements on pages 110 to 149 were approved by the Board on 26th September 2024 and were signed on its behalf by:

Chairperson:  Date: 26th September 2024

Chief Executive:  Date: 26th September 2024

The notes on pages 114 to 149 form part of these accounts.

Statement of Cash flows for the year ended 31 March 2024

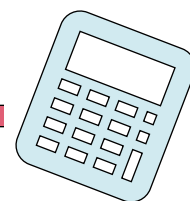
	Notes	2023-24 £000	2022-23 £000
Cash flows from Operating Activities			
Net expenditure for the year		(2,944,240)	(2,859,518)
Adjustments for non-cash transactions:			
Notional costs	8	4,688	4,293
Depreciation and Impairment charges	7	124,393	135,894
Non Cash Pension costs		11,271	148,591
Notional Income (Right of Use Asset)	4	-	(915)
(Profit) on disposal of property, plant and equipment	6	(253)	(754)
Decrease/(Increase) in Inventories	15	80	(17,588)
(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	6,836	(13,203)
Increase/(Decrease) in Trade and Other Payables	18	206,150	30,283
<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	(432)	2,472
Net cash outflow from Operating Activities		(2,591,507)	(2,571,085)
Cash flows from Investing Activities			
Purchase of Property, Plant and Equipment	10	(127,410)	(106,466)
Purchase of Intangible Assets	11	(13,886)	(16,939)
Proceeds of disposal of Property, Plant and Equipment		1,916	4,024
Net cash outflow from investing activities		(139,380)	(119,381)
Cash flows from financing activities			
Grants from sponsoring department		2,735,764	2,687,368
Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI		(5,737)	(5,460)
Net financing		2,730,027	2,681,908
Net (Decrease)/Increase in Cash and Cash Equivalents in the period		(860)	(8,558)
Cash and cash equivalents at the beginning of the period	17	11,227	19,785
Cash and cash equivalents at the end of the period	17	10,367	11,227

The notes on pages 114 to 149 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

	General Reserve £000	Pension Reserve £000	Revaluation Reserve £000	Taxpayers' Equity £000
Balance at 31 March 2022	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
Consolidated Fund Extra Receipt (CFERs)	-	-	-	-
Capital proceeds surrendered to Sponsoring Department	(4,024)	-	-	(4,024)
Transfers between reserves	188,793	(148,591)	(40,202)	-
Net expenditure transferred to the general reserve	(2,855,225)	-	-	(2,855,225)
Revaluation gains and losses	-	835,788	276,142	1,111,930
Disposal of property, plant and equipment	1,111	-	(1,111)	-
Balance at 31 March 2023	1,292,091	24,771	1,034,616	2,351,478
Funding from Sponsoring Departments:				
Recurrent funding	2,620,797	-	-	2,620,797
Capital funding	116,873	-	-	116,873
Capital proceeds surrendered to Sponsoring Department	(1,906)	-	-	(1,906)
Disposal of property, plant and equipment	1,098	-	(1,098)	-
Revaluation gains and losses	-	275,905	52,460	328,365
Transfers between reserves	56,684	(11,271)	(45,413)	-
Net expenditure transferred to the general reserve	(2,939,552)	-	-	(2,939,552)
Balance at 31 March 2024	1,146,085	289,405	1,040,565	2,476,055

The notes on pages 114 to 149 form part of these accounts.



1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2023-24 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 accounting 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, such as school meals services, recoupment of costs, music tuition fees, short-term letting of EA premises, in addition to other sources of income.

In recognising income, 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, judgement is exercised to determine whether the five essential criteria within the scope of IFRS 15 are met in order to define income as a contract. Income is recognised on an accruals basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfers to the customer of the goods or services promised.

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).

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 from 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 attached to 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 to 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 2023-24 (negligible in 2022-23).

1.5 Taxation

1.5.1 Corporation Tax

In accordance with Section 987B of the Corporation Tax Act 2010, EA is exempt from corporation tax.

1.5.2 Value Added Tax (VAT)

A significant proportion of the activities of EA are outside the scope of VAT although 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.

The capitalisation thresholds for plant and equipment, and ICT assets have been updated in line with the guidance in IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors. The implementation of the revised capital thresholds was applied from 1 April 2023.

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 has an individual cost of at least £3,000; and***
- the item is part of the initial furniture and equipment supplied to make a new or refurbished facility fully operational.

Plant and Equipment, and ICT assets costing less than £3,000 may be grouped and capitalised when the assets:

- ***are part of a project or programme representing material investment in assets to deliver organisational improvements or add value; or***
- ***are utilised in connection with the EA network.***

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:

Property Type	Asset Category	Basis of Valuation
Offices and stores	<ul style="list-style-type: none"> • Non-specialised: operational • Land and buildings owner occupied for the purpose of the undertaking 	Existing Use Value
Schools	<ul style="list-style-type: none"> • Specialised: operational • Land and buildings owner occupied for the purpose of the undertaking 	Depreciated Replacement Cost
Surplus assets	<ul style="list-style-type: none"> • Non operational • Properties 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.

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

Property Type	Asset Category	Basis of Valuation
Land	Land	Not depreciated
Buildings	Permanent Buildings	50 years
	Modular Buildings	40 years
	Temporary Buildings	15 years
Information Technology	Hardware & Software	3 to 5 years
Plant & Machinery	Machinery	15 years
	Music Equipment	10 years
	General and Other	10 years
	Reprographics	7 years
	Grounds Maintenance	7 years
	Cleaning	7 years
Vehicles	> 33-Seater Mini-buses	14 years
	33-Seater Mini-buses	10 years
	Grounds Maintenance	7 years
	Small Mini-buses	5 years
	Vans	5 years
	Cars	4 years

1.7 Intangible Assets

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

The capitalisation thresholds for ICT assets have been updated. In line with the guidance in IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, the implementation of the revised capital thresholds will be applied prospectively from the 1st April 2023.

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 an individual cost of at least £3,000.***

ICT assets costing less than £3,000 may be grouped and capitalised when the assets:

- ***are part of a project or programme representing material investment in assets to deliver organisational improvements or add value; or***
- ***are utilised in connection with the EA network.***

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.

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 2023-24 572 schools submitted stocktake returns. EA applied a statistical representative method to extrapolate the School Stock submissions received in order to estimate a total stocktake value for all schools (971 schools excluding special schools) as at 31 March 2024.

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:

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 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.

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 using the relevant discount rates provided by HM Treasury.

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.

1.15 Pension Scheme

EA's employees belong to two principal schemes:

- the Northern Ireland Teachers' Pension Scheme (NITPS); and
- NILGOSC.

1.15.1 The Northern Ireland Teachers' Pension Scheme (NITPS)

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.

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' introduces a single lessee accounting model that requires EA to recognise right of use assets and liabilities for all leases which EA has use/control over and which it does not legally own, 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)
- Short term leases – 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.'

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.

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; and
- The right of use asset is subsequently measured following the principles of IFRS 16.

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; and
- 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 asset's useful life.

1.18.2 Off SoFP PFI Contracts

PFI contracts that do not transfer any of the risks and rewards associated with ownership of the asset to EA are treated in the same way as an operating lease i.e. rental payments are charged to the SOCNE in equal annual amounts over the lease term.

1.19 Estimation Techniques

1.19.1 Financial Instruments - Fair Value Adjustment

The fair value adjustment of a financial instrument is the amount for which an asset could be exchanged, or a liability settled, in an arms-length transaction between knowledgeable willing 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 2023-24.

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 will replace IFRS 4 (Insurance Contracts) and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025. The Standard requires that insurance liabilities be measured at the present value of future insurance cash flows, resulting in more uniform measurements and presentation for all insurance contracts.

IFRS 18 Presentation of Financial Statements

IFRS 18 was issued in April 2024, replacing IAS 1 (Presentation of Financial Statements), and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

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.

EA's operating expenditure for the year ended 31 March 2024 is analysed between services as follows:

2023-24	Schools' Delegated Budget	Earmarked/ ring fenced	CYPS	Other	Total
	£000	£000	£000	£000	£000
Gross Expenditure	1,593,342	111,857	507,044	659,461	2,871,704
Income	(16,521)	(177)	(755)	(52,320)	(69,773)
Net Expenditure	1,576,821	111,680	506,289	607,141	2,801,931

Reconciliation between Operating Segments and SoCNE 2023-24

2023-24	Schools' Delegated Budget	Earmarked/ ring fenced	CYPS	Other	Total
	£000	£000	£000	£000	£000
Total net expenditure reported for operating segments	1,576,821	111,680	506,289	607,141	2,801,931
Reconciling items:					
Notional costs	-	-	-	4,688	4,688
Depreciation and Impairment charges	-	-	3,351	121,042	124,393
IAS19 pension costs	-	-	-	11,271	11,271
(Profit)/loss on disposal of property, plant & equipment	-	-	2	(255)	(253)
Capital funds from other bodies	-	-	-	(386)	(386)
Right of Use Asset	-	-	-	(172)	(172)
Movement in Provisions	-	-	-	(432)	(432)
PFI Dual Reporting Adjustment	-	-	-	3,222	3,222
Bad debt provision	-	-	-	(22)	(22)
Total net expenditure per SOCNE	1,576,821	111,680	509,642	746,097	2,944,240

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:					
Consolidated Fund Extra Receipts (CFERs)	-	-	-	-	-
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)
Movement in Provisions	-	-	(16)	2,488	2,472
PFI Dual Reporting Adjustment	-	-	-	2,831	2,831
Notional Income from Right of Use Assets	-	-	-	(915)	(915)
Capital funds from other bodies	-	-	-	(586)	(586)
Bad debt provision	-	-	-	283	283
Other non-cash items	-	-	-	-	-
Total net expenditure per SOCNE	1,417,633	176,371	444,982	820,532	2,859,518

3. Income from Sale of Goods and Services

	2023-24 £000	2022-23 £000
Catering operations	36,273	32,511
Recoupment of costs	20,645	21,337
Tuition fees	2,508	2,703
Letting of halls	730	628
Outdoor Education charges	738	893
Other income generating activities	6,534	5,905
Miscellaneous	2,346	1,547
	69,774	65,524

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 £36,273k, letting of halls of £730k and Outdoor Education charges of £738k.

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

	2023-24 £000	2022-23 £000
European funds	1,979	6,181
Lottery Funding	1	22
Belfast City Council – Hardship Fund*	36	-
Peppercorn Lease income	-	915
Capital Income	386	586
Other Grants	4,829	4,511
	7,231	12,215

**Belfast Hardship Fund is a grant funded by Belfast City Council to support vulnerable families.*

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

5. Staff Costs

Staff Costs comprise:

	2023-24				2022-23
	Permanent staff	Temporary staff *	Others	Total	Total
	£000	£000	£000	£000	£000
Teaching					
Wages and salaries	756,734	96,731	-	853,465	775,854
Social Security costs	73,734	9,185	-	82,919	88,396
Pension costs	160,984	23,034	-	184,018	188,139
Other employee expenses	16,241	-	-	16,241	14,922
	1,007,693	128,950	-	1,136,643	1,067,311
Less recoveries in respect of outward secondments	(227)	-	-	(227)	(152)
	1,007,466	128,950	-	1,136,416	1,067,159
Non-Teaching (including Board Members)					
Wages and salaries	339,738	266,725	4,886	611,349	525,453
Social Security costs	27,263	17,499	-	44,762	38,758
Pension costs	61,039	45,779	-	106,818	94,944
Other employee expenses	15,944	188	-	16,132	3,969
	443,984	330,191	4,886	779,061	663,124
Less recoveries in respect of outward secondments	(85)	-	-	(85)	(240)
	443,899	330,191	4,886	778,976	662,884
TOTAL	1,451,365	459,141	4,886	1,915,392	1,730,043

*“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.

6. Purchase of Goods and Services

	2023-24 £000	2022-23 £000
Premises and grounds costs	136,919	151,543
Supplies and Services	160,972	155,233
Transport costs	116,553	106,299
Establishment costs	23,749	22,086
Miscellaneous	8,749	12,040
Non-cash items:		
Pension Costs	14,937	131,357
(Profit)/Loss on disposal of property, plant and equipment	(253)	(754)
Purchase of Goods and Services before provisions	461,626	577,804
Provisions provided for in year (Note 19)	9,330	8,647
Provisions not required written back (Note 19)	(7,072)	(4,064)
	463,884	582,387
Purchase of goods and services detailed above includes:		
Rentals under operating leases – Land & Buildings	-	-
Rentals under operating leases – Other	-	-
PFI (and other service concession arrangements) service charges (Note 21)	30,231	27,821
Interest charges	-	1
Hospitality	26	31
	30,257	27,853

- (i) During the year EA purchased £nil (2022/23 £1k) 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.

7. Depreciation and Impairment Charges

	2023-24 £000	2022-23 £000
Depreciation of property, plant and equipment	119,934	126,443
Depreciation on right of use assets	628	659
Amortisation of intangible assets	5,188	3,130
Impairment charge / (credit) on property, plant and equipment	(1,360)	5,583
Impairment charge / (credit) on right of use assets	3	79
	124,393	135,894

8. Notional Costs

	2023-24 £000	2022-23 £000
Auditors' remuneration	184	184
Teachers' payroll	4,504	4,109
LPS Valuation Fee	-	-
	4,688	4,293

9. Grants Payable

	2023-24 £000	2022-23 £000
Voluntary Grammar/ Grant Maintained Integrated Schools	471,782	420,686
Pre-School Education Programme (PEG) grants	15,795	17,443
Youth Service grants	15,752	14,950
Department of Health	4,410	4,315
Department of Agriculture, Environment and Rural Affairs	422	546
Other	8,392	9,466
	516,553	467,406

10. Property, Plant and Equipment

2023-24	Land	Buildings	Vehicles	*ICT	Plant & Machinery	**Payment on account & AICC	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or Valuation							
At 1 April 2023	461,686	1,839,023	104,123	209,289	130,321	87,237	2,831,679
Additions	4,123	33,315	1,005	5,601	10,594	72,772	127,410
Asset Transfer	521	52,908	17	9,205	1,489	(64,140)	-
Disposals	-	-	(2,184)	(454)	(1,378)	-	(4,016)
Impairment	639	(1,235)	-	-	-	-	(596)
Revaluation	-	54,583	262	1,250	2,423	-	58,518
Transferred to Intangible Assets	-	-	-	(168)	-	-	(168)
Transferred to non-current assets held for sale	(1,026)	-	-	-	-	-	(1,026)
At 31 March 2024	465,943	1,978,594	103,223	224,723	143,449	95,869	3,011,801
Depreciation							
At 1 April 2023	-	-	59,177	161,658	76,674	-	297,509
Asset Transfer	-	-	-	(1,367)	1,367	-	-
Charge in year	-	86,433	7,852	15,870	9,779	-	119,934
Disposals	-	-	(2,159)	(447)	(1,352)	-	(3,958)
Impairment	-	2,265	157	1,088	1,444	-	4,954
Revaluation	-	(262)	-	-	-	-	(262)
Transferred to Intangible Assets	-	-	-	(156)	-	-	(156)
At 31 March 2024	-	88,436	65,027	176,646	87,912	-	418,021
Carrying Amount at 31 March 2024	465,943	1,890,158	38,195	48,077	55,538	95,869	2,593,780
Carrying Amount at 31 March 2023	461,686	1,839,023	44,946	47,631	53,647	87,237	2,534,170

Asset Financing

2023-24	Land	Buildings	Vehicles	*ICT	Plant & Machinery	**Payment on account & AICC	Total
	£000	£000	£000	£000	£000	£000	£000
Owned	443,855	1,753,851	38,195	48,077	55,538	95,869	2,435,385
Long Leasehold	22,043	126,339	-	-	-	-	148,382
On-Balance Sheet (SoFP) PFI	45	9,968	-	-	-	-	10,013
Carrying Amount at 31 March 2024	465,943	1,890,158	38,195	48,077	55,538	95,869	2,593,780

* Information Communications Technology

** Assets in the Course of Construction

10. Property, Plant and Equipment continued

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
Asset Financing							
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).

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 £17,758k (2021-22: £17,884k) 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 2023-24 there were 473 such schools (2022-23: 476).

The net book value of property, plant and equipment includes an amount of £nil in respect of donated assets (2022-23 £nil)

11. Intangible Assets

2023-24	Intangible Assets	Intangible Assets Under Construction	Total
	£000	£000	£000
At 1 April 2023	16,205	37,368	53,573
Additions	13,886	-	13,886
Reclassification and transfers	33,914	(33,914)	
Asset Transfer	168	-	168
Disposals	(93)	-	(93)
Revaluation	-	-	-
At 31 March 2024	64,080	3,454	67,534
At 1 April 2023	8,480	-	8,480
Charged in year	5,188	-	5,188
Asset Transfer	156		156
Disposals	(93)	-	(93)
Revaluation	-	-	-
At 31 March 2024	13,731	-	13,731
Carrying Amount at 31 March 2024	50,349	3,454	53,803
Carrying Amount at 31 March 2023	7,725	37,368	45,093
Owned	50,349	3,454	53,803
Finance Leased	-	-	-
Carrying Amount at 31 March 2024	50,349	3,454	53,803

11. Intangible Assets Continued

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

12. Assets Classified as Assets Held for Sale

	Land & Buildings £000
Opening balance at 1 April 2022	321
Assets classified as held for sale in the year	4,154
Additions	-
Revaluation	(1,080)
Assets sold in the year	(2,815)
Closing balance at 31 March 2023	580
Assets classified as held for sale in the year	1,026
Revaluation	-
Assets sold in the year	(1,606)
Closing balance at 31 March 2024	-

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:

- Ballygolan PS, Newtownabbey
- Culnady PS; and
- Lisnaskea Transport Depot.

13. Leases

13.1 Right of Use Assets

2023-24	Land £000	Buildings £000	Total £000
Cost or valuation			
At 1 April 2023	2,386	20,359	22,745
Derecognition	(7)	(23)	(30)
Additions	-	-	-
Revaluation	-	591	591
Impairments	-	-	-
At 31 March 2024	2,379	20,927	23,306
Depreciation			
At 1 April 2023	66	121	187
Derecognition	(7)	(23)	(30)
Charged in year	131	497	628
Asset Transfer from Property, Plant and Equipment	-	-	-
Revaluation	-	3	3
Impairments	-	-	-
At 31 March 2024	190	597	788
Carrying Amount at 31 March 2024	2,189	20,328	22,518
Carrying Amount at 31 March 2023	2,320	20,238	22,558

13.1 Right of Use Assets continued

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			187
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 has 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.

13.2 Lease Liabilities

	2023-24 £000	2022-23 £000
Obligations under leases for the following periods comprise:		
Land		
Not later than one year	151	154
Later than one year and not later than five years	526	578
Later than five years	281	380
Interest element	(42)	(52)
Present Value of Obligations	916	1,060
Buildings		
Not later than one year	18	31
Later than one year and not later than five years	70	70
Later than five years	175	192
Interest element	(19)	(22)
Present Value of Obligations	244	271
TOTAL	1,160	1,331
Current	158	171
Non-Current	1,002	1,160

13.3 Amounts recognised in the Statement of Comprehensive Net Expenditure

	2023-24 £000	2022-23 £000
Depreciation	631	659
Interest expense	13	15
Expense related to short-term leases and low-value asset leases	933	921
Total	1,577	1,595

13.4 Amounts recognised in the Statement of Cash Flows

	2023-24 £000	2022-23 £000
Total cash outflow for leases	171	204
Interest expense	13	15
Repayments of principal on leases	184	219

14. Impairments

	2023-24 £000	2022-23 £000
(Credited)/charged to the SOCNE (Note 7)	(1,357)	5,661
Amount transferred between the Revaluation Reserve and the General Reserve	45,413	40,216
	44,056	45,877

15. Inventories

	2023-24 £000	2022-23 £000
Schools' Stock (i)	44,118	44,356
Musical instruments and book stock	6,055	6,132
Catering	1,651	1,455
Grounds' Maintenance Service Stock	1,174	1,215
Maintenance and central depots	754	674
	53,752	53,832

- (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 2024, EA received 572 school stocktake submissions from a total of 971 schools, a response rate of 59% (2022-23: 55%). 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

	2023-24 £000	2022-23 £000
Amounts falling due within one year:		
Trade receivables	7,191	5,942
Other receivables	1,301	858
Prepayments	3,905	5,605
Accrued Income	26,550	30,994
Recoverable VAT: HMRC	12,801	15,208
Total	51,748	58,607
Amounts falling due after more than one year:		
Trade receivables	89	66
Total	89	66

17. Cash and Cash Equivalents

	2023-24 £000	2022-23 £000
Balance at 1 April	11,227	19,785
Net change in cash and cash equivalent balances	(860)	(8,558)
Balance at 31 March	10,367	11,227
The following balances at 31 March were held at:		
Commercial banks and cash in hand	10,367	11,227
Balance at 31 March	10,367	11,227

18. Trade Payables, financial and other liabilities

	2023-24 £000	2022-23 £000
Amounts falling due within one year:		
Trade payables	20,325	22,161
Other payables	3,971	3,760
Accruals and deferred income	426,084	220,207
Current part of imputed finance lease element of on-balance sheet (SOFP) PFI contracts (Note 21)	6,027	5,737
Other taxation and Social Security: HMRC	8,307	6,505
Right of use lease (Note 13)	158	171
Total	464,872	258,541
Amounts falling due after more than one year:		
Other payables, accruals and deferred income	1,921	1,654
Right of use lease (Note 13)	1,002	1,160
Imputed finance lease element of on-balance sheet (SOFP) PFI contracts	115,677	121,704
Total	118,600	124,518

19. Provisions for Liabilities and Charges

	Employer & Public Liability Claims £000	Job Evaluation £000	Other £000	Total £000
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 1 April 2023	16,367	-	-	16,367
Provided in the year	9,330	-	-	9,330
Provisions not required written back	(7,072)	-	-	(7,072)
Provisions utilised in the year	(2,690)	-	-	(2,690)
Balance at 31 March 2024	15,935	-	-	15,935

Analysis of expected timing of cash flows

	Employer & Public Liability Claims £000	Total £000
Not later than one year	808	808
Later than one year and not later than five	15,127	15,127
Later than five years	-	-
Balance at 31 March 2024	15,935	15,935

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.

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 2024, 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 4,966 premature retirement compensation cases at 31 March 2024 (5,144 March 2023).

20. Capital Commitments

	2023-24 £000	Total £000
Contracted capital commitments at 31 March 2023 not otherwise included in these financial statements:		
Property, plant and equipment	110,079	130,245
	110,079	130,245

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.
- **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 £15,095k (2022-23: £14,347k). 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	2023-24 £000	2022-23 £000
Not later than one year	17,930	16,256
Later than one year and not later than five years	65,184	61,855
Later than five years	52,466	73,724
Total	135,580	151,835

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.

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.

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 £15,136k (2022/23: £13,474k). 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	2023-24 £000	2022-23 £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	45,618	46,171
Due later than five years	116,163	127,510
Total lease payments (Capital and Interest) (A)	173,681	185,581
Less interest element	(51,997)	(58,140)
Present value of Capital element of lease repayments	121,704	127,441
<i>Included in SoFP as falling due within one year</i>	<i>6,027</i>	<i>5,737</i>
<i>Included in SoFP as falling due in more than one year</i>	<i>115,677</i>	<i>121,704</i>

Service elements due in future periods:	2023-24 £000	2022-23 £000
Due within one year	16,037	15,273
Due later than one year and not later than five years	57,809	57,660
Due later than five years	138,341	128,000
Total service elements due in future periods (B)	212,187	200,933
Total Commitments (A+B)	385,868	386,514

22. Pension Obligations

SoFP	2023-24 £000	2022-23 £000
Fair value of assets	3,175,915	2,828,627
Present value of funded defined benefit obligation	(2,873,238)	(2,789,475)
Present value of unfunded defined benefit obligation	(13,272)	(14,381)
Pension asset/ (liability) recognised in the SoFP	289,405	24,771

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 £8.4m (£5.5m 2022/23).

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.

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.

	2023-24 £000	2022-23 £000 (Restated)*
Monetary assets such as bank balances and monies on deposit	284	264
Listed securities	836	798
	1,120	1,062

** 2022-23 figures have been restated to agree to 2022-23 audited Trust and Endowment accounts and to include an additional fund for which EA is also Trustee.*

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.

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	2,765,614	107,580	43,610	11,571	15,865	2,944,240
<u>Adjustments</u>						
AME						
Movement in Provisions	509	(77)	-	-	-	432
NILGOSC Pension Scheme Noncash element	(11,271)	-	-	-	-	(11,271)
(Profit)/Loss on disposal of non-current assets	254	1	(2)	-	-	253
Depreciation and Deficit on Revaluation	(121,127)	(1,121)	(3,502)	-	-	(125,750)
Impairments	1,208	(2)	151	-	-	1,357
<u>Other Adjustments</u>						
PFI Dual Reporting Adjustment	(3,222)	-	-	-	-	(3,222)
Capital funds from other bodies	386	-	-	-	-	386
Bad Debt Provision	22	-	-	-	-	22
Right of Use Asset	172	-	-	-	-	172
Notional costs	(4,688)	-	-	-	-	(4,688)
Net Expenditure	2,627,857	106,381	40,257	11,571	15,865	2,801,931
Final Budget Plan	2,626,484	107,838	40,257	11,571	16,139	2,802,289
Year-end position (2023-24)	(1,373)	1,457	-	-	274	358
Year-end position (2022-23)	1,834	(1,746)	97	77	210	472

Schools' Funding Commitment at 31 March 2024

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 2024 was £127.190m (£83.032m 2022-23 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 2023	76,311
Net movement in school surpluses in year	50,879
Closing Schools Accumulated Surplus' at 31 March 2024	127,190

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 2023-24 year but excludes Annually Managed Expenditure (AME).

Year-end position as at 31 March 2024

EA's financial targets for 2023-24 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	138,215	2,695	140,910
Final Budget Plan	138,217	2,696	140,913
Year-end position at 31 March 2024	(2)	(1)	(3)
Year-end position at 31 March 2023	-	-	-

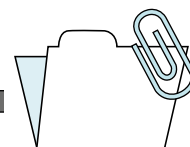
29. Events after the Reporting Period

There are no events after the reporting period relating to the 2023-24 financial year.

Date Authorised for Issue

The accounting officer authorised the issue of these financial statements on 8 October 2024.

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
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
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

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