



Educational Research Centre

Annual Report 2017

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Chairperson's Introduction

The Educational Research Centre has been an important part of our national educational infrastructure since the 1960s. Its establishment in 2015 as a body corporate with its own Board was an acknowledgement of this and marked a new phase in the work of the Centre. The mission of the ERC as laid down in the Establishment Order (S.I. No. 392 of 2015) is to provide an assessment support service to schools and centres of education (including the development and provision of standardised tests and other assessment instruments) and to conduct independent research on all aspects of education including research that will inform policy making and the improvement of educational standards.

Well-conceived educational research and evaluation should inform policy and practice in relation to a myriad of issues including educational disadvantage, special education needs, gender equality, assessment, the Irish language and student attainment. Our annual report for 2017 presented below documents notable progress under all of these headings.

Work this year continued as part of Ireland's participation in the latest cycles of the major comparative international assessment programmes in literacy, mathematics, and science - PISA, TIMSS, PIRLS and ePIRLS. A national report was launched in December to coincide with the release of PIRLS 2016. Work on national assessments of mathematics and English reading proceeded in parallel. Such research is critical in monitoring progress on the goals identified in the ambitious Action Plan for Education Framework, 2016-19.

In the area of social inclusion, the external evaluation of DEIS, the analysis of the level of disadvantage in school and the development of a new resource allocation model for SEN were progressed. An analysis of school attendance data for primary and post primary schools was also undertaken for TúsIa.

While the ERC undertakes research on behalf of the Department of Education and Skills and other agencies, its remit allows it to initiate its own research projects. Such research is important for staff development, maintaining a quality research culture within the organisation and enhancing the Centre's reputation as a trusted, independent research institution. Current independent research projects include work on transition year and academic resilience among disadvantaged students.

The ERC is in a period of transition. During the year, the newly established Board continued to address governance issues and to review and put in place as appropriate updated policies and procedures. An audit and risk committee was established, chaired by Edward Murtagh. New accounting policies were agreed and risk assessment and data protection training was organised. The Board adopted new policies in relation to staff development, procurement, grievance procedures, working hours and *force majeure* and compassionate leave. Transition issues in relation to premises, campus and DCU services were addressed but finalisation of some issues including long-term lease and service arrangements remain to be finalised.

A key concern for the Board during the year was to make arrangements for the appointment of a new CEO. Protracted discussions with the DES aimed at ensuring that the strategic importance of the Centre was reflected in the salary scale of its Director resulted in a delay in the arrangements for advertising this position but agreement to proceed was reached by year end.

I would like to acknowledge the contribution of the staff and my fellow Board members to the work of the Centre during the year. In particular, I wish to express appreciation to Dr Peter Archer, CEO, for his leadership and dedication, Ms Anne Comey, secretary to the Board, for her efficiency and support, and all the research and administrative staff of the Centre for their outstanding work and commitment.

Professor Pauric Travers
Chairperson

Chapter 1: About the Educational Research Centre

The Educational Research Centre (ERC) was founded in 1966 and became an independent statutory agency of the Department of Education and Skills in September, 2015. A Governing Board for the ERC was established soon afterwards. This coincided with the establishment of the Institute of Education (IoE) in Dublin City University (DCU) which incorporated St Patrick's College, Drumcondra, Mater Dei Institute of Education, Church of Ireland College of Education and the DCU School of Education Studies¹.

The work of the ERC is guided by the mission and functions set out in its Statutory Instrument². The Establishment Order (SI 392 of 2015) draws a distinction between two objects of the Centre:

- Providing an assessment support service to schools and centres for education
- Conducting independent research on all aspects of education and at all levels of the education system.

Although the Irish language is not explicitly mentioned in the Establishment Order (SI 392 of 2015), the programme of work and strategic planning of the ERC assumes a commitment to Irish language research, evaluation and assessment.

The Establishment Order (Articles 8 and 9) specifies a non-exhaustive list of activities consistent with the furtherance of the objects of the function of the ERC (Appendix 1). The breadth of the list is indicative of multiple strands of work and collaboration that need to exist between ERC and various layers of the education system.

The ERC acquits of its independent mission by carrying out the following actions:

- Publishing or submitting for publication personally authored or co-authored articles, books and reports
- Initiating research other than research on behalf of the Department, in accordance with agreed work-plans
- Carrying out research with and for other bodies
- Developing assessment instruments and related material for distribution and sale to schools
- Commenting publicly on education policy and practice on the basis of its own research and on the basis of the research literature more generally
- Seeking to clarify any matters relating to media reports of ERC work
- Maintaining a relationship with schools and the education community more generally that is different from the relationship between these parties and the Department (for example, information supplied by individual schools to the ERC is not shared with the Department unless the school has been made aware in advance that this will happen)
- Having its own website and develop this website and other forms of electronic communication
- Publishing *the Irish Journal of Education*.

¹ In order to maintain continuity in services and relationships between the ERC and the newly-established DCU Institute of Education, a two-year Transition Agreement (subsequently extended by one year) was drawn up. To protect the interests of ERC staff, a Staffing Agreement was drawn up and agreed by the DES, ERC, (then) St Patrick's College, and Irish Federation of University Teachers.

² See [SI 392/2015 Educational Research Centre \(Establishment\) Order 2015](#), and subsequent amendments in [SI 309/2017 Educational Research Centre \(Establishment\) \(Amendment\) Order 2017](#).

- This report, which is being submitted by the Board of the Centre to the Minister for Education and Skills, in accordance with Section 52 of the Establishment Order and covers the year 2017.

ERC staff

The ERC has an executive team led by the Chief Executive Officer (CEO) Dr Peter Archer.

Executive

CEO	Dr Peter Archer
Research Fellow	Dr Gerry Shiel
Research Fellow	Dr Susan Weir
Research Fellow	Dr Eemer Eivers
Senior Administrator	Ms Anne Comey

The staff in 2017 was as follows:

Research Staff

Dr Peter Archer	CEO
Dr Gerry Shiel	Research Fellow
Dr Susan Weir	Research Fellow
Dr Eemer Eivers	Research Fellow
Dr Mary Lewis	Research Associate
Dr David Millar	Research Associate
Dr Lorraine Gilleece	Research Associate
Dr Aidan Clerkin	Research Associate
Dr Rachel Perkins	Research Associate
Dr Emer Delaney	Research Associate
Ms Rachel Cunningham	Research Associate
Ms Caroline Mc Keown	Research Associate
Dr Lauren Kavanagh	Research Associate
Mr Sean Close	Research Associate
Mr Adrian O'Flaherty	Research Assistant
Ms Eva Moran	Research Assistant
Ms Joanne Kiniry	Research Assistant
Ms Sylvia Denner	Research Assistant
Dr Brenda Donohue	Research Assistant
Ms Emma Chubb	Research Assistant
Ms Sarah McAteer	Research Assistant
Ms Robyn Mulligan	Research Assistant (Finished July 2017)
Mr Terry O'Brien	Research Assistant
Mr Des O'Mahony	Research Assistant (Finished Nov 2017)
Ms Cathy Kellegher	Research Assistant (Finished May 2017)
Ms Mary Delaney	Research Assistant
Ms Lynsey O'Keefe	Research Assistant
Ms Katie Gilligan	Research Assistant (Career Break)

IT & Administrative Staff

John Coyle	System Administrator
Mary Rohan	Senior Administrator
Anne Comey	Senior Administrator
Blána Kelly	Executive Officer
Paula Chute	Executive Officer (Seconded to DCU)
Imelda Pluck	Executive Office
Patricia Gaffney	Executive Officer
Barry Paterson	Clerical Officer (Finished July 2017)
Eileen Corbett	Assistant Librarian

In 2017 the ERC had sanction for 31.15 full time equivalent (FTE). At December 31, 2017 staff level was 27.55 FTE.

Further information on staff of the ERC is available on our website at www.erc.ie/about/staff.

Chapter 2: 2017 Work programme and outputs

The work of the ERC can be categorised into seven strands:

1. Oversight, delivery and national reporting of large-scale international assessments³
2. Management and oversight of large-scale national assessments⁴
3. Contributing to policy on, and evaluation relating to, educational disadvantage
4. Test development, standardisation and support (in both paper and online formats)
5. Programme review/evaluation/analysis
6. Data analytic support⁵
7. Independently generated research.

A majority of studies undertaken by the ERC are on behalf of the Department of Education and Skills. Other studies are conducted on behalf of agencies of the Department, such as the NCCA or NCSE. The ERC frequently collaborates or works in partnership with other organisations and individuals on studies and also initiates its own strands of independent research.

The programme of work on the ERC's website (<http://www.erc.ie/programme-of-work/>) provides further details on specific studies and strands of work.

The rest of this chapter provides a high-level summary of the key outputs in 2017 and the list of publications produced in 2017.

³ Currently: Progress in International Reading Literacy Study (PIRLS), Programme for International Student Assessment (PISA), and Trends in International Mathematics and Science Study (TIMSS).

⁴ Chiefly National Assessments of Mathematics and English Reading (NAMER).

⁵ For example, ongoing analysis of TUSLA's attendance data and analytic input into the DES' resource allocation model for special educational needs.

Project activities and outputs 2017

Strand	Research Project/Activity (on behalf of)	Background information	Output 2017
(1) International assessments	PISA (The Programme for International Student Assessment) – 2015 (DES)	The Programme for International Student Assessment is a three-yearly assessment of the broad educational achievements of 15-year-olds in English reading, mathematics and science and their preparedness for adult life. It commenced in 2000. Each cycle of PISA focuses on a ‘major’ achievement domain. Reading was the major focus in 2000 and 2009; mathematics in 2003 and 2012 and science in 2006 and 2015. In addition, PISA also collects detailed contextual information from school principals, students, and, in some countries, including Ireland, parents. The assessment framework for PISA is developed through collaboration with all countries taking part in the study.	Following the publication of the international and national reports of PISA 2015 in December 2016, further analysis of the 2015 data was carried out and published in a number of thematic reports during 2017 (see list of publications in next section).
(1) International assessments	PISA (The Programme for International Student Assessment) – 2018 (DES)	See entry for PISA 2015.	Field Trial took place in 2017 and sample for main study was selected (Q3 and 4 2017).
(1) International assessments	PISA (The Programme for International Student Assessment) – 2021 (DES)	See entry for PISA 2015.	Planning of next cycle of PISA began.
(1) International assessments	PISA (Feasibility Study) (DES)	The purpose of this study is to assess the impact of switching testing from spring until the following autumn. This arises from a concern that a move of this kind may be needed to ensure continuation of good response rates.	Study was approved and staff assigned.
(1) International assessments	PIRLS (Progress in International Reading Literacy Study) (DES)	PIRLS assesses the reading achievement of Fourth-class pupils. First conducted in 2001, PIRLS takes place every five years. Ireland took part in PIRLS for the first time in the 2011 cycle, and participated in the most recent cycle in 2016 with results due for release in 2017.	A national report was published in December 2017 to coincide with the release of an international report.

Strand	Research Project/Activity (on behalf of)	Background information	Output 2017
(1) International assessments	TIMSS (Trends in Mathematics and Science Study) – 2015 (DES)	TIMSS is a project of the International Association for the Evaluation of Educational Achievement (IEA). It assesses the mathematics and science achievement of pupils in the Fourth and/or Eighth grades (equivalent to Fourth Class and Second Year in Ireland). First conducted in 1995, TIMSS takes place every four years	Following the publication of the international and national reports of TIMSS 2015 in November 2016, further analysis of the 2015 data was carried out and published in two thematic reports during 2017 (see list of publications in next section).
(1) International assessments	TIMSS (Trends in Mathematics and Science Study) – 2019 (DES)	See entry for TIMSS 2015	Sample selection for field trial in Q3 2017. Agreement to participate secured in Q4 2017. Staff contributed to instruments development and planning.
(2) National assessments	National Assessments of Mathematics and English Reading (NAMER) (DES)	The centre has been involved in implementing and reporting on National Assessments of Achievements since 1972. Since 1999 the assessments of English reading and mathematics have been carried out at five year intervals. The most recent assessments took place in 2014.	Work began on an examination of how future assessments might be expanded to allow for the monitoring of achievement in particular groups of schools (e.g., those in disadvantaged areas; those where Irish is the medium of instruction). However, discussions with the DES and stakeholders concluded that the next assessment should take place in 2020 rather than 2019 as had previously been planned.

Strand	Research Project/Activity (on behalf of)	Background information	Output 2017
(3) Policy/evaluation on educational disadvantage	Assessing Levels of Disadvantage in Schools (DES)	The Centre has been involved in assessing levels of educational disadvantage in schools for many years on behalf of the DES in the context of identifying schools to participate in intervention programmes to address disadvantage.	Centre staff are members of a DES technical group investigating how the assessment of levels of disadvantage might be improved using data sources that have recently become available as part of a wider review of the DEIS initiative. Arising from this, the Centre has been comparing the extent to which different indices of disadvantage predict school-level achievement in reading and mathematics. In particular, the <i>Haase Pratschke small area-based Deprivation Index (HP Index)</i> has been the focus of attention. Progress reports on this work were presented to meetings of the technical group throughout 2017 and a written report submitted to the Group in Q4.
(3) Policy/evaluation on educational disadvantage	An External Evaluation of DEIS (DES)	Work began in 2007 on an independent evaluation of the SSP (School Support Programme) component of DEIS in primary and post-primary schools. Since then, the evaluation has been monitoring implementation of the programme and assessing its impact on participants.	A report on the evaluation at primary school level was published in Q 3, 2017. It focuses mainly on student outcomes drawing on a fourth round of achievement testing in the sample of 120 schools that were tested in previous rounds. The impact of DEIS on class size in participating primary schools was the subject of a report released in Q3, 2017. A questionnaire for HSCL (Home-School-Community Liaison) teachers was piloted, refined and distributed to all HSCL teachers nationwide.

Strand	Research Project/Activity (on behalf of)	Background information	Output 2017
(4) Test development, standardisation and support	Development of Tests for Primary and Post-Primary Levels (DES)	As well as developing tests for use in research, the Centre has for almost 40 years has been developing tests for sale to schools. This is reflected in the fact that the 2015 Establishment Order specifies that the provision of an assessment support service is one of two objects of the Centre.	Try-outs of primary test items was completed. On the basis of this test content was finalised.
(4) Test development, standardisation and support	Computer-based Test Development (DES)	For the past three years, the Centre has been working on the development of a computer-based testing platform and of new tests that can be delivered on this platform. The work arises from the need to update and expand the pre-existing battery of paper-based tests, and to address concerns about teacher and student familiarity with test content.	In 2017, three tests became available for commercial sale at post-primary level – Reasoning, Reading, and Maths. Approximately 20,000 of the three tests were taken in 2017, of which most were DES grant-aided. In addition, almost 10,000 pilot primary tests in development were taken. Main activities in 2017 included training and user support for teachers, in-house support for test development (e.g. new Abstract Reasoning Test), and developing new functionality with tech partners.
(4) Test development, standardisation and support	Development of Computer Based Tests (DES)	Since 2016, the ERC has been developing new tests of English reading and mathematics for primary school pupils. The tests for Second to Sixth class pupils are being standardised in online format as well as on paper	The development of test content took place during 2016 and early 2017. In spring 2017, the pilot test content was uploaded to the DOTS and piloted in approximately 55 schools. In each subject, and at each grade level, up to five forms of the test were piloted, with a view to standardising three parallel forms. In June 2017, small-scale follow-up testing was carried out to ascertain that technical issues with online tests had been resolved. In September-October 2017, some further testing was carried out to bolster sample numbers at some grade levels, and to pilot a small amount of additional and amended material. Participating schools were provided with reports indicating percent correct scores for their pupils.

Strand	Research Project/Activity (on behalf of)	Background information	Output 2017
(5) Programme review/evaluation/analysis	A Secondary Analysis of Growing Up in Ireland: Data on Educational Experiences and Outcomes for Children with Special Educational Needs (NCSE)	The Centre in partnership with the School of Inclusive and Special Education, DCU Institute of Education (IoE), has been involved in secondary analysis of data from Growing Up In Ireland relating to children with special education needs.	Report was submitted to the Council and approved in Q4 2017.
(5) Programme review/evaluation/analysis	Tionchar an Tumoideachais ar Dhaltaí i mBun-Scoileanna Lán-Ghaeilge faoi Mhíbhuntáiste: Gnóthachtáil, Dul chun cinn agus Dúshlán (DES)	A study of the Influence of Immersion on the Irish-medium Disadvantaged Primary Schools: Performance, Progress and Challenges.	Data collection for this study was completed in June 2017. A report is being drafted for submission to COGG in June 2018. It is being prepared in collaboration with the DCU IoE.
(5) Programme review/evaluation/analysis	Perspectives on Junior Certificate Mathematics (Project Maths) (NCCA)	The purpose of this study is to provide input to the NCCA for its Review of Junior Certificate Mathematics.	A report was submitted to the NCCA in Q3 2017.
(5) Programme review/evaluation/analysis	Evaluation of the Digital Learning Framework (DLF) Trial (DES)	The Centre was asked by the DES to carry out an evaluation of the DFL which is a key part of the Digital Strategy for Schools 2015-2020. The trial is running in 30 primary and 20 post-primary schools from October 2017 to May 2018.	Questionnaires were completed by schools principals, teachers and PDST staff and data from these instruments were analysed. Focus groups in six participating schools were also held. Work on a baseline report began.
(6) Data analytic support	Development of a Resource Allocation Model for Special Education Needs (DES)	A National Council for Special Education (NCSE) Working Group published a proposal in June 2014 to improve how schools are resourced to support students with special educational needs. The Centre carried out the analysis that resulted in the production of a new model.	The Centre continued to participate in, and provide support to, a special needs resource allocation steering committee.
(6) Data analytic support	Analysis of School Attendance Data in Primary and Post-Primary Schools (TUSLA)	Data on non-attendance in primary and post-primary schools are collected by the Child and Family Agency through the Annual Attendance Report (AAR). The Centre has been involved in analysing non-attendance data for several years.	The report based on the AAR data (2015/16) was sent to Tusla in Q4 and was published on their website soon after.

Strand	Research Project/Activity (on behalf of)	Background information	Output 2017
(7) Independent research	Researching Transition Year (Independent)	Since 2010, the Centre (in the context of a PhD undertaken by one of its staff) has been carrying out a longitudinal study of psychosocial development in adolescence with particular regard to participation in Transition Year. Participating students in selected schools contributed annually in 2011 (Third Year, Transition Year, and Fifth Year students); in 2012 (Transition Year and Fifth Year students), and in 2013 (Fifth Year and Sixth Year students).	A number of papers have been published (see list of publications in next section).
(7) Independent research	A Study of Academic Resilience among Students from Disadvantaged Backgrounds (Independent)	This project, which was undertaken as a PhD, examines the psychosocial correlates of academic resilience and the processes by which they contribute to academic resilience, using data from the 9-year-old and 13-year-old cohorts of the Growing Up in Ireland (GUI) study.	Thesis submitted in 2017.

Publications 2017

Many of these publications are available for download at <http://www.erc.ie/2017/03/31/publications-2017/>.

Books/Monographs/Reports

- Clerkin, A., Perkins, R. & Chubb, E. (2017). Inside the primary classroom: What happens in Fourth Class? Dublin: Educational Research Centre.
- Eivers, E. (2017). Ireland. In Mullis, I. V. S., Martin, M. O., Goh, S., & Prendergast, C. (Eds.). (2017). PIRLS 2016 Encyclopedia: Education Policy and Curriculum in Reading.
- Eivers, E. & Chubb, E. (2017). Shaping schools: What TIMSS tells us about education systems. ERC Research Series (1). Dublin, Educational Research Centre.
- Eivers, E., Gilleece, L. & Delaney, E. (2017). Reading achievement in PIRLS 2016: Initial report for Ireland. Dublin, Educational Research Centre.
- Kavanagh, L., Weir, S., & Moran, E. (2017). The evaluation of DEIS: Monitoring achievement and attitudes among urban primary school pupils from 2007 to 2016. Report to the Department of Education and Skills. Dublin: Educational Research Centre.
- Kelleher, C., & Weir, S. (2017). The impact of DEIS on class size in urban primary schools in 2014/15 with comparative data from 2010. Report to the Department of Education and Skills. Dublin: Educational Research Centre.
- Murchan, D., & Shiel, G. (2017). Understanding and applying assessment in education. London: Sage. <https://us.sagepub.com/en-us/nam/understanding-and-applying-assessment-in-education/book244953>
- O'Reilly, M., Dooley, T., Oldham, E., & Shiel, G. (2017). Mathematics education in Ireland. In G. Kaiser (Ed.), Proceedings of the 13th international congress on mathematical education (ICME-13). Cham, Switzerland: Springer.
- Shiel, G. (2017). Can the outcomes of PISA 2015 contribute to evidence-based decision making in mathematics education? In T. Dooley, & G. Gueudet, (Eds.). Proceedings of the Tenth Congress of the European Society for Research in Mathematics Education (CERME10, February 1-5, 2017) (pp. 68-77). Dublin: DCU Institute of Education and European Society for Research in Mathematics Education. Access at: http://www.mathematik.uni-dortmund.de/~prediger/ERME/CERME10_Proceedings_2017.pdf
- Shiel, G., & Kelleher, C. (2017). An evaluation of the impact of Project Maths on the performance of students in junior cycle mathematics. Dublin: Educational Research Centre (on behalf of the National Council for Curriculum and Assessment).
- Weir, S., Kavanagh, L., Kelleher, C. & Moran, E. (2017). Addressing educational disadvantage. A review of evidence from the international literature and of strategy in Ireland: An update since 2005. Dublin: Educational Research Centre.

Articles

- Clerkin, A. (2017). Using international assessments to inform education policy in Ireland. In Proceedings of the 4th International Conference of the UNESCO Regional Center for Educational Planning. Dubai: Regional Center for Educational Planning.
- Clerkin, A. (2017). Can schools facilitate positive psychosocial development in adolescence? Assessing Ireland's "Transition Year" programme. European Association for Research on Adolescence (summer newsletter).
- Eivers, E. (2017). Joining the DOTS for student assessment. ETBI, Summer 2017, 14-17.
- Eivers, E. & Gilleece, L. (2017). PIRLS 2016. Reading achievement of Fourth Class pupils. Leadership+ 102, p.28.

Chapter 3: Governance

Composition of ERC's governing board

The ERC has a Board of 5 members appointed by the Minister.

Board

Chairperson	Dr Pauric Travers
Deputy Chairperson	Dr Denise Burns
Board member	Dr Michael Martin
Board Member	Dr Jude Cosgrove
Board Member	Mr Edward Murtagh

(Information relating to attendance at ERC meetings and expenses paid to the Board are listed further on).

Governance, risk, monitoring and compliance

The ERC is in the process of setting all compliance procedures in place this year. It reports regularly to its parent department, the Department of Education and Skills (DES). The ERC has reached an agreement with the DES regarding its level of compliance with the code of practice for the governance of State Bodies (Document issued by the DES listing any exemptions or phasing in of certain requirements).

The ERC progresses its work through its Board and its Audit and Risk Committee.

The Board holds office for a term of five years, completing its first term in 2021.

The Board has worked through 2017 to implement compliance with the code of conduct 2016 and a code of conduct for Board members and Employees of the ERC as well as Terms of Reference for the Board were adopted in Q2 2017.

The Board delegates operational responsibility for the day-to-day running of the ERC to the Chief Executive Officer and the ERC's executive team.

The Board receives regular reports from the ERC's management team and keeps itself up to date about strategic issues and changes affecting the ERC and the environment in which it operates.

The Board advises and supports the Chairperson, Chief Executive Officer and management. Board members look to satisfy themselves that financial controls and systems of risk management are robust and defensible.

The following are matters for decision by the Board:

- significant acquisitions, disposals and retirement of assets of the ERC
- major investments and capital projects
- delegated authority levels, treasury policy and risk management policies
- approval of terms of major contracts
- assurances of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading, and conditions of all staff, including remuneration and superannuation
- approval of annual budgets and corporate plans

- approval of annual reports and financial statements
- appointment, remuneration and assessment of the performance of, and succession planning for the CEO; and
- significant amendments to the pension benefits of the CEO and staff.

Attendance at Board meeting by Board members in 2017 was as follows:

- Dr Pauric Travers: 6/6
- Dr Denise Burns: 6/6
- Mr Michael Martin: 6/6
- Ms Jude Cosgrove: 5/6
- Mr Edward Murtagh: 5/6

Meetings are attended by the CEO and Senior Administrator who is Secretary to the Board. Other staff join meetings as appropriate. However, the Board meets at least twice a year without staff member present to discuss any matters deemed relevant. Board members are also in regular contacts between meetings when required.

All minutes from Board meetings are available for consultation on the ERC website (www.erc.ie). Any commercially sensitive information and personal matters are removed from the ERC's Board minutes before publishing.

The Board is authorised to seek the information it requires from the ERC in order to perform its duties. It is authorised to obtain, at the ERC's expense, outside legal and other professional advice where Board Members judge it necessary to discharge their responsibilities.

The Board endeavours to keep the Minister for Education and Skills informed of matters arising within the ERC.

Part of the work of the Board for 2017 was to set up an Audit and Risk Committee (ARC) who's first meeting took place in May 2017. The Chairperson of the ARC is Mr Edward Murtagh.

Its duties and responsibilities encompass systems of internal control, external and internal audit, risk management and financial control. The ARC is required to brief the authority at least four times a year. The ARC met 3 times in 2017 (year of inception) and is scheduled to meet at least 4 times in 2018.

The Committee's membership comprises of all members of the Board and the Board is now looking to appoint an extra member with financial expertise in 2018 to help the ARC in making recommendation to the Board in relation to financial matters.

Attendance for 2017 to ARC meetings is as follows:

- Mr Edward Murtagh: 3/3
- Ms Denise Burns 3/3
- Dr Pauric Travers: 3/3
- Dr Jude Cosgrove: 3/3
- Prof Michael Martin: 3/3

The ERC is currently working towards putting in place procedures and processes which will be followed by systems of internal control and risk assessment. To date the ARC undertook a number of activities in relation to continuing the establishment of processes in the ERC.

- ARC Committee training and development (Risk Assessment, Data Protection)
- Liaison with accountants
- Review of requirements of ERC in relation to risk management
- Review of progress on Data Protection
- Review of Progress on Health and Safety.

Financial position

The financial position of the ERC is as disclosed in our 2017 annual accounts, audited by the Comptroller and Auditor General in September 2018. The accounts were drafted by:

HSM Ashbourne
Chartered Accountants
2A Ashbourne Court
Ashbourne
Co. Meath
Ireland

and audited by

Comptroller and Auditor General
3A Mayor St Upper
Dublin 1,
D01PF72

With the exception of its first accounting period, the ERC's accounting years follow calendar years.

The ERC issued draft unaudited accounts to its parent department, the Department of Education and Skills in Q1 2018 before audits from both Mazars and the Comptroller and Auditors General.

No significant post-balance sheet events are anticipated.

The ERC will publish on its website its annual report no later than one month following completion of the audit of its financial statements by the Comptroller and Auditor General.

The ERC can confirm that it complies with:

- Its obligations under tax law (the ERC has been in regular contact with Revenue during this period of transition)
- The relevant aspects of the Public Spending Code
- The Government travel policy.

The Board has worked towards putting in place the required processes to ensure an effective system of internal control. Where processes and policies have not yet been updated to fit the ERC's specific requirements it should be understood that the policies relevant to St Patrick's College and the ERC prior to September 2015 are to be used to fulfil this purpose.

Financial Disclosures

(All figures quoted below are included in a number of headings on the financial statements.)

Although the ERC is not a commercial entity, its test department has a commercial side to it. No commercially significant developments affected the ERC in 2017.

1. DETAILS OF EXPENDITURES ON EXTERNAL CONSULTANCY/ADVISER FEES

Legal fees	8,029.45
Accountancy	39,201.40
Professional Fees (Graphic Design)	1,537.50
Consultancy (Data Protection)	5,842.50
Total:	54,610.85

2. DETAILS OF PAY BILLS

Government pay guidelines on the pay of the CEO and ERC employees are complied with.
Overall payroll costs for 2017: €1,788,427 (inclusive of redundancy payment detailed below).

ERC Staff : €1,674,442 (Inclusive of €43,000 pension adjustment)

ERC Casual staff for project work: €114,084.59

Details of the number of employees whose total employee benefits (excluding employer pension costs) **for the reporting period** fell within each pay band of €10,000 from €60,000 upwards

PAY BAND	Total number of employees whose benefits for the 12 months fell within the pay band
60,001 - 70,000	4
70,001 - 80,000	1
80,001 - 90,000	-
90,000 - 100,000	1
100,001 - 110,000	1
110,001 - 120,000	-
120,001 - 130,000	-

Pension contributions were made for staff members of the Single Pensions schemes. For the 12 month-period the total is €17,264.89 and covers 13 members of staff. All contributions were made to the Department of Public Expenditure and Reform.

Staff members of the St Patrick's College Pensions scheme were deducted pensions contributions. However contributions are not included in the pay budget and the money is not paid into a specific fund. St Patrick's College is responsible for the payment of pensions (including payment of lump sums) for the duration of the transition agreement.

3. DETAILS OF COMPENSATION TO KEY MANAGEMENT

- No member of the Board received Board fees.

- Dr Jude Cosgrove has received payment of €12,132 and vouched expenses of €671 for her work on a project of the ERC. This payment is entirely separate from her work as ERC Governing Board member.
- Prof Michael Martin who is residing in the USA attends Board meetings by Skype where possible and incurred no travel expenses for the ERC in 2017.
- Salaries and short term employee benefits: Nil.
- The CEO remuneration package was as follows: annual basic salary €99,368.
- The CEO received payment of €3,557.52 for vouched expenses relating to National and International travels and a €52.60 refund for books.
- Research Fellows and Senior Administrator received a total payment of € 6,162.60 for vouched expenses in relation to National and International travels and various project and office related expenditures. This figure is included in the travel and subsistence expenses quoted below.
- Post-employment benefits:
 - No pensions lump sums were issued for ERC staff in 2017 and pension monthly payments were carried out by DCU.
 - No added years were granted for pension purposes nor was there a case of retirement without normal actuarial reductions.
- Termination benefits.
 - One member of staff decided to take up the option to avail of redundancy following the establishment of the ERC as a legal entity. This member of staff was not part of key management staff and was awarded €33,450 statutory redundancy.

4. TRAVEL AND SUBSISTENCE

Project related:

National travel:	€13,796.12
International travel:	€ 22,262.82

Non-project related:

National:	€ 3,578.74
International:	€4,731.08

Total: €44,368.76

5. HOSPITALITY

Total hospitality expenditure for 12 months: € 2,315.49

Includes:

- Catering for ERC events and staff training related costs: € 816.79
- Meeting catering: €1,338.70
- Launch / Ministerial Visit: € 160.00

6. ICT

Project related:

Hardware:	€ 28,735.26 (includes depreciation)
Online programme:	€ 244,132.86
Survey Administration and Technical Support:	€ 40,321.35

Non project related:

Hardware:	€ 330.87 (€16,806.72 capitalised)
Software:	€ 23,101.63
Maintenance:	€ 15,197.50
Other:	€ 2,318.48

7. PUBLICATIONS

Irish Journal of Education:

IJE/Publication Sales:	€ 500.00
JStor Online Journal Sales:	€ 1,843.77
Total publications sales:	€ 2,343.77
Printing Costs IJE:	€ 410.00

Book and journal purchases:

Books expenditure:	€ 1,813.24
Journal expenditure:	€ 25,674.91

The ERC's Financial Statement inclusive of the C&AG report and the Statement on Internal Control for 2017 is available in Appendix 2.

The ERC Report on Protected Disclosure is in Appendix 3.

Appendix 1: Non-exhaustive list of activities consistent with the furtherance of the objects of the Centre Functions of the Centre

1. Enabling schools to assess the attainment levels and academic standards of students as required under Section 9(k) of the Education Act, 1998
2. Enabling schools to report systematically on the attainment levels and academic standards of students to parents, students, boards of management, the Minister for Education and Skills and others
3. Assisting schools to identify the special educational needs of individual students
4. Providing advice to schools and centres for education on the assessment of the attainment levels and academic standards of students
5. Carrying out national and international assessments of the attainment levels and academic achievement of students and reporting on such assessments to the Minister
6. Maintaining, storing securely and publishing information on the attainment levels and academic standards of students in schools and centres for education in Ireland
7. Engaging in the evaluation of educational programmes and activities
8. Initiating and conducting research consistent with the objects of the Centre, and publishing and disseminating the findings of this research
9. Building capacity for educational assessment and research in Ireland by making provision for the professional development of staff of the Centre and by providing to others training in, and advice on, areas of its competence
10. Serving on national and international bodies of relevance to the Centre
11. Co-operating with other bodies, as appropriate, in research, assessment and evaluation studies and in the dissemination of findings concerning research, assessment and evaluation
12. Providing consultancy services
13. Co-operating with other bodies, as appropriate

Appendix 2: Financial Statement and Statement on Internal Control

EDUCATIONAL RESEARCH CENTRE

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31
DECEMBER 2017**

**EDUCATIONAL RESEARCH CENTRE
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EDUCATIONAL RESEARCH CENTRE

BOARD MEMBERS AND OTHER INFORMATION

Board Members	Dr Pauric Travers Dr Denise Burns Dr Jude Cosgrove Prof Michael Martin Mr Edward Murtagh
Business Address	DCU, St Patrick's College Campus Drumcondra Dublin 9, D09AN2F
Auditors	Comptroller and Auditor General 3A Mayor St Upper Dublin 1, D01PF72
Bankers	Allied Irish Banks PLC 140 Lr. Drumcondra Road Dublin 9
Solicitors	Eversheds 1 Earlsfort Centre Earlsfort Terrace Dublin 2
	O Connell Brennan Armitage House 10 Lr Hatch St Dublin 2
	O' Mara Geraghty McCourt 51 Northumberland Road Dublin 4

EDUCATIONAL RESEARCH CENTRE

BOARD MEMBERS' RESPONSIBILITIES

for the year ended 31 December 2017

Section 45 of the Educational Research Centre (Establishment) Order 2015 requires the Educational Research Centre to keep, proper accounts of all income and expenditure of the Centre, and of the sources of such income and the subject matter of such expenditure, and of the property, credits and liabilities of the Centre.

In preparing these financial statements, the Educational Research Centre is required to:

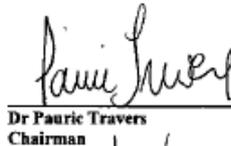
- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements

The Board is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, its financial position which enables it to ensure that the financial statements comply with Section 45 of the Educational Research Centre (Establishment) Order 2015 and are prepared in accordance with accounting standards generally accepted in Ireland. The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board


Dr Jyde Cosgrove
CEO

Date: 20/12/2018


Dr Pauric Travers
Chairman

Date: 20/12/18

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

for the year ended 31 December 2017

St Patrick's College Drumcondra played a role in internal control of the ERC until 09 September 2015 when the Centre was designated as a body corporate under section 54 of the Education Act, 1998. The Centre has always followed best practice in relation to public expenditures and has continued to do so during the period of transition especially in the area of finance. For the period between 09 September 2015 and the inaugural meeting of the new Board appointed by the Minister for Education and Skills in September 2016, the oversight function was performed by the Curriculum and Assessment Policy unit (CAP) of the Department of Education and Skills (DES). Since September 2016, that role has been performed by the new Board. Financial matters up to 01 October 2015 are included in the accounts of St Patrick's College.

Responsibility for the System of Internal Control

The Board of the Educational Research Centre acknowledges its responsibility for ensuring that a system of internal financial control is in place and for ensuring that the system is effective.

The system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

The Board is taking steps to ensure an appropriate control environment is in place by working towards:

- Establishing appropriate governance structures with clearly defined management responsibilities;
- Establishing formal procedures for reporting significant control failures and ensuring appropriate corrective actions;
- Establishing an Audit and Risk Committee to advise the ERC on discharging its responsibilities for the internal financial control system¹;
- Establishing formal procedures through various committee functions to monitor the activities and safeguard the assets of the organisation²;
- Clearly defining and documenting management responsibilities and powers;
- Developing a strong culture of accountability across all levels of the organisation.

The Board is also working towards establishing processes to identify and evaluate business risks, including:

- Identifying the nature, extent and financial implications of risks facing the ERC;
- Assessing the likelihood of identified risks occurring;
- Assessing the ERC's ability to manage and mitigate the risks that do occur;
- Carrying out regular reviews of strategic plans both short and long term and evaluating the risks to bringing those plans to fruition³.

The current system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- A comprehensive budgeting system with an annual budget which is reviewed and agreed by the Board;
- Regular reviews by the DES of periodic and annual financial reports which indicate financial performance against forecasts;
- Clearly defined capital investment control guidelines;
- Formal project management disciplines;
- The reporting of "relevant Wrongdoing" and Protected Disclosures Policy (formerly the Good Faith Reporting Policy) adopted in Q1 2018;
- Adoption of the Anti-Fraud policy scheduled for Q3 2018.

At its meeting of 22 March 2017, the Board of the ERC set up an Audit and Risk Committee which operates within the principles of the Code of Practice for the Governance of State Bodies 2016. The ERC's Internal Audit function will be overseen by its Audit and Risk Committee. Given that the ERC is a small organisation which does not have the manpower to have a full time audit function, the internal audit will be commissioned to an outsourced auditor and reviewed internally by management. The work of the internal audit function will be informed by an analysis of the risks faced by the ERC. These risk-based internal audit plans will be agreed with the Chief Executive Officer and approved by the ERC's Audit and Risk Committee. On a regular basis, the internal audit function will provide the management of the ERC and the ERC's Audit and Risk Committee with reports of internal audit activity. These reports will outline any findings and recommendations in relation to internal controls that have been reviewed. Progress against recommendations will be monitored and reported to the Audit and Risk Committee.

¹ Established in Q2 2017

² No other committees have been appointed to date, but the possibility is recognised in the Terms of Reference of the Board.

³ Strategic plan will be issued in Q3 2018

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

for the year ended 31 December 2017

The ERC adheres to relevant public procurement policies and where issues have been identified, work is being carried out to rectify them. The Test Department, through its specific printing requirements, has a procurement legacy issue which is being dealt with on a phased basis. It is anticipated that all printing purchases will be compliant with public procurement requirements by the end of 2018. The ERC aims to introduce a corporate procurement plan by the end of 2018, which will set up a buying strategy relevant to ERC requirements over a set period of time and which will allow for review, monitoring and effective measurement systems.

The ERC has a code of conduct for Board members and Employees as well as Terms of Reference for the Board which sets out the agreed standards of principles and practice in relation to confidentiality and conflict of interest.

The ERC is in the process of putting in place an appropriate framework to ensure it complies with the Data Protection Act 1988 amended by the Data Protection (Amendment) Act 2003 and the Regulation (EU) 2016/679 (General Data Protection Regulation) which came into force on 25 May 2018. As part of this framework, the ERC will implement systems and controls to restrict access to confidential data. A large number of these controls are already in place. Under the framework, where the ERC becomes aware of breaches or alleged breaches of confidential data, these will be fully investigated and where necessary reported to the appropriate authorities.

The ERC's monitoring and review of the effectiveness of the system of internal financial control will be informed by the management within the ERC, who have responsibility for the development and maintenance of the financial control framework, the findings from the work of the internal audit function and comments made by the Office of the Comptroller and Auditor General in management letters or other reports.

Plans for Internal Controls

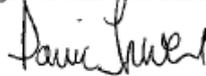
The Board had not at the 2017 financial year end formally adopted the Code of Practice for State Bodies 2016 although it developed its structure in line with its guidelines and is working towards full implementation. The ERC has regular reviews with the DES as to the stage of compliance with the 2016 Code.

The ERC's strategic plan which will issue in the fourth quarter of 2018 and will include an internal audit strategy audit plan, approved by the Audit and Risk Committee and revised annually where required. The work plan will take account of areas of potential risk identified in a risk assessment exercise, carried out by external consultants, with management during the current planning cycle. The Internal Auditor will then provide the Committee with reports on reviews carried out. These reports will aim to highlight deficiencies or weaknesses, if any, in the system of internal financial control and the recommended corrective measures to be taken where necessary. The Audit and Risk Committee will receive management reports on the status of issues raised by the Internal Audit.

Annual Review of Controls

On behalf of the Board of the ERC, I, the undersigned Chairperson of the board, confirm that, in respect of the year ended 31 December 2017, the Board members did not conduct a review of the effectiveness of the system of internal financial control.

Signed on behalf of the Board



Dr Pauric Travers
Chairperson

Date: 20/12/18



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Educational Research Centre

Opinion on financial statements

I have audited the financial statements of the Educational Research Centre for the year ending 31 December 2017 as required under the provisions of the Educational Research Centre (Establishment) Order 2015. The financial statements comprise

- the statement of income and expenditure
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Educational Research Centre at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Emphasis of matter — deferred pension funding

Without qualifying my opinion on the financial statements, I draw attention to Note 13 Pension Costs — Defined Benefit.

The recognition of a deferred pension funding asset of €160,000 in respect of the Single Public Service Pension Scheme reflects statutory provisions relating to the funding of that scheme.

The recognition of an asset of €5.379 million in respect of the Colleges of Education Pension Scheme anticipates that funding will be provided by the State to meet pension liabilities as they fall due. Inherent in this accounting treatment is an assumption that any income generated by the Centre will in the first instance be applied towards current expenses and that State funding will meet any shortfall in resources required to meet future pension liabilities.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Educational Research Centre and have fulfilled my other ethical responsibilities in accordance with the standards.

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

Report on information other than the financial statements, and on other matters

The Educational Research Centre has presented certain other information together with the financial statements. This comprises the statement of Board members' responsibilities and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Governance issues

The statement on internal control discloses that

- the Educational Research Centre had not at 31 December 2017 formally adopted the *Code of Practice for the Governance of State Bodies 2016*
- the Educational Research Centre did not have an internal audit function during the financial year ending 31 December 2017
- the Board did not carry out a review of the effectiveness of the system of internal financial control in respect of the financial year ending 31 December 2017.

Seamus McCarthy
Comptroller and Auditor General

21 December 2018

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Appendix to the report

Responsibilities of Board members

The statement of Board members' responsibilities sets out the Board members' responsibilities. The Board members are responsible for

- the preparation of financial statements in the form prescribed under Article 45 of the Educational Research Centre (Establishment) Order 2015
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Article 48 of the Educational Research Centre (Establishment) Order 2015 to audit the financial statements of the Educational Research Centre and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to these risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Educational Research Centre's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Educational Research Centre to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. 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.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

EDUCATIONAL RESEARCH CENTRE

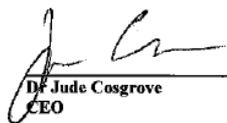
STATEMENT OF INCOME AND EXPENDITURE

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Income			
Project Income	7	719,670	1,191,268
Department of Education grant	6	1,347,108	1,034,000
DEIS funding		68,586	-
Tusla funding		15,500	31,000
Secondment		54,527	67,094
Test Department Sales		719,375	667,825
Publication sales		2,344	2,368
HEA Income		-	223,500
Other operating income		21,834	10,493
Net deferred funding for pensions	13.1	411,000	261,000
		<u>3,359,944</u>	<u>3,488,548</u>
Expenditure			
Staff costs	11	1,788,527	2,131,037
Other operating expenses	8	1,197,576	1,183,987
Retirement benefit costs	13	360,000	341,000
Depreciation	14	8,344	5,432
		<u>3,354,447</u>	<u>3,661,456</u>
Surplus/(Deficit) for the year		5,497	(172,908)
Retained (deficit) brought forward		<u>(172,908)</u>	<u>-</u>
Retained (deficit) carried forward		(167,411)	(172,908)

Educational Research Centre has no recognised gains or losses other than those reported in the Statement of Income and Expenditure and the Statement of Comprehensive Income. The results for the period have been calculated on the historical cost basis. Educational Research Centre's income and expenses all relate to continuing operations.

Approved by the board on 20/12/2018 and signed on its behalf by:


 Dr Jude Cosgrove
 CEO


 Dr Paatric Travers
 Chairman

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Surplus/(Deficit) for the year		5,497	(172,908)
Actuarial gain/(loss) in respect of the unfunded pension scheme	13.1	(134,000)	(931,000)
Adjustment to deferred funding asset	13.1	134,000	931,000
Transfer into statutory body		-	753,274
Total comprehensive income since last annual report		5,497	580,366

EDUCATIONAL RESEARCH CENTRE

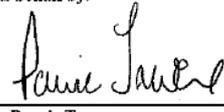
STATEMENT OF FINANCIAL POSITION

as at 31 December 2017

	Notes	2017 €	2016 €
Non-Current Assets			
Property, plant and equipment	14	30,563	17,894
Current Assets			
Stocks	15	73,628	73,721
Receivables	16	307,049	161,326
Cash and cash equivalents	21	254,455	386,178
		635,132	621,225
Payables: Amounts falling due within one year	17	(79,832)	(58,753)
Net Current Assets		555,300	562,472
Total Assets less Current Liabilities		585,863	580,366
Deferred funding asset for Pensions—Unfunded Scheme	13	5,539,000	4,994,000
Pension Liabilities – Unfunded Scheme	13	(5,539,000)	(4,994,000)
Net Assets		585,863	580,366
Reserves			
Income and expenditure		585,863	580,366
		585,863	580,366

Approved by the board on 20/12/2018 and signed on its behalf by:


 Dr Jude Cosgrove
 CEO


 Dr Pauric Travers
 Chairman

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF CASH FLOWS

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Cash flows from operating activities			
Total gain for the period including gain on transfer from St Patrick's College		5,497	580,366
Adjustments for:			
Depreciation		8,344	5,432
		<u>13,841</u>	<u>585,798</u>
Movements in working capital:			
Movement in stocks		93	(73,721)
Movement in receivables		(145,723)	(161,242)
Movement in payables		21,079	58,669
		<u>(110,710)</u>	<u>409,504</u>
Net cash outflow from operating activities		(110,710)	409,504
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(21,013)	(23,326)
		<u>(131,723)</u>	<u>386,178</u>
Net (decrease)/increase in cash and cash equivalents		(131,723)	386,178
Cash and cash equivalents at beginning of financial year		386,178	-
Cash and cash equivalents at end of financial year	21	254,455	386,178

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

1. GENERAL INFORMATION

The Educational Research Centre is a Public Body and was established by statutory instrument, Educational Research Centre (Establishment) Order 2015 as amended by the Educational Research Centre (Establishment) (Amendment) Order 2017. The centre has five members who are appointed by government.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Educational Research Centre financial statements.

Statement of compliance

The financial statements of the Educational Research Centre for the year ended 31 December 2017 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

Basis of preparation

Income

Income comprises of the invoice value of goods supplied by the Educational Research Centre, exclusive of any trade discounts. Income from project income is equivalent to the sum of the related expenditure incurred during the year.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except instances of properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below if in existence. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% Straight line
Computer equipment	- 25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Statement when received.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a weighted average cost basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within payables.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Educational Research Centre is a Statutory Body. It does not trade for gain.

Pensions

The Centre has certain defined benefit retirement arrangements as detailed in note 13.

Defined benefit pension scheme liabilities are measured on an actuarial basis using the projected unit method. The defined benefit pension charge to the Statement of Income and Expenditure comprises the current service cost and past service costs, and interest cost arising on the measurement of the pension liability at net present value. An amount corresponding to the pension charge is recognised as income to the extent that it is expected to be recoverable and offset by grants received in the year to discharge pension payments. Actuarial gains and losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the Statement of Comprehensive Income for the year in which they occur.

Pension costs reflect pension benefits earned by employees, and are shown net of staff pension contributions which are remitted to the Department of Public Expenditure and Reform in the case of the Single Pension Scheme and retained by the Department of Education and Skills in the case of the College Pension Scheme. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from the Department of Education and Skills.

Amounts charged are calculated using the following rates:

Current service costs	-	Discount rate at the start of the year
Interest cost	-	Discount rate at the start of the year
Expected return on assets	-	Expected rate of return at the start of the year

Receivable Asset

Colleges of Education Pension Scheme and Colleges of Education Spouses' and Children's Scheme

The College recognises as an asset, an amount corresponding to the unfunded deferred liability for pensions on the basis of a number of past events. These events include the statutory backing for the superannuation scheme, and the policy and practice in relation to funding public service pensions including the annual estimates process. While there is no formal agreement and therefore no guarantee regarding these specific amounts with the Department of Education and Skills, the Centre has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice.

Single Public Service Pension Scheme ("SPSPS")

The Single Scheme is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012. ERC is a relevant Authority under the scheme.

Significant accounting judgements and key sources of estimation uncertainty

In the preparation of the financial statements, management has made judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. Actual results may differ from these estimates. Estimates and judgments are reviewed on an ongoing basis. The estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements within the next financial year are addressed below:

Holidays earned but not taken and other employee benefits provision

This is calculated in respect of holidays earned but not taken at the balance sheet date of 31 December 2017 that is attributed across the whole population of employees.

Property, Plant and Equipment

Depreciation charge is calculated based on estimates and assumptions on asset useful economic lives and expected residual value.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

3. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 15 month period ended 31 December 2016.

4. GOING CONCERN

The members are aware that the entity is effectively funded by way of income from the Department of Education and Skills. The financial statements have been prepared on a going concern basis, the validity of which depends upon the continued availability of these funds.

In this regard the entity has considered that confirmation of funding for 2018. However the entity has not received confirmation of continued financial support from the Department and is unlikely to do so due to the nature of the budgeting process. The Department of Education and Skills undertake this annual process close to the year end and therefore the budget for 2019 and beyond has not yet been agreed upon. Historically the entity has had no issue in securing continued financing.

Having considered the foregoing the directors believe it is appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result from a failure to achieve the projected financial surplus or if the bank or Department of Education and Skills could no longer provide financial support.

5. INCOME

The whole of the Educational Research Centre's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the evaluation of educational provision, analysis of issues in education, analysis of public exam results and national assessments of educational achievement.

6. GRANTS RECEIVED

A grant of €2,064,000 (2016: €1,034,000) was received from the Department of Education and Skills. This includes a grant of €1,239,000 (2016: €811,066) for pay related costs and €825,000 (2016: €222,934) to cover non pay related costs. Of the total grants received €716,892 is included in project income and €1,347,108 is included in the Department of Education grant.

7. PROJECT INCOME

	2017	2016
	€	€
Delivering Equality of Opportunity in Schools (DEIS)	2,778	183,096
Programme for International Student Assessment (PISA)	178,954	137,890
Trends in International Mathematics and Science Study (TIMSS)	124,908	225,810
Progress in International Reading Literacy Study (PIRLS)	92,539	510,920
Test Standardisation	124,872	121,047
National assessments	-	12,505
CBT	195,619	-
	<u>719,670</u>	<u>1,191,268</u>

The income for the DEIS project is not part of Curriculum and Assessment Unit funding (note 6.) but is invoiced to the Social Inclusion Unit of the Department of Education and Skills.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

continued

8. OTHER OPERATING EXPENSES

The other operating expenses for the period are as follows:-	Notes	2017 €	2016 €
Project expenditure (see note below)	9	716,505	698,834
Archival project		-	11,124
Printing, postage and stationery		259,808	221,601
Opening stock		73,721	110,414
Closing stock		(73,628)	(73,721)
Test development		-	32,516
Staff training		24,633	8,620
Rent payable		7,998	7,601
Rates		1,106	201
Insurance		11,999	17,004
Light and heat		17,569	17,988
Cleaning		2,221	1,562
Repairs and maintenance		12,110	6,832
Advertising		-	348
Telephone		8,109	10,751
Computer costs		40,949	37,232
Conference costs		2,309	-
Travelling and subsistence		6,002	5,527
Maintenance contracts		32,501	15,224
Legal and professional		9,566	22,232
Consultancy fees		5,843	3,351
Accountancy		24,451	19,750
Meeting room hire and catering		1,980	2,133
Bank charges		1,854	1,130
Profit/loss on exchange		30	16
General expenses		6,224	3,792
Waste management and refuse		3,716	1,530
Royalties paid		-	395
		<u>1,197,576</u>	<u>1,183,987</u>

Note: Project expenditure of €716,505 (2016: €698,834) does not include depreciation on project assets of €3,165 (2016: €Nil) as this is shown separately under depreciation. See note 14 for further detail.

9. PROJECT EXPENDITURE

	Notes	2017 €	2016 €
Project hardware/ software		269,703	314,140
Travel		36,394	57,986
Printing, postage and stationery		83,516	60,823
Survey, administration and technical support		40,321	87,904
Advertising		-	1,000
Membership		200,586	176,981
Consultancy		85,985	-
		<u>716,505</u>	<u>698,834</u>
Wages and salaries – Project	11	-	1,183,440
Depreciation – Project assets	14	3,165	-
		<u>719,670</u>	<u>1,882,274</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

continued

10. OPERATING DEFICIT	2017	2016
	€	€
Operating deficit is stated after charging:		
Depreciation of property, plant and equipment	8,344	5,432
Deficit on foreign currencies	30	16
Auditors remuneration – comprised as follows:-		
- Comptroller & Auditor General	15,000	10,000
- Mazars	5,450	4,750
	<u> </u>	<u> </u>

11. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive Board Members) during the period was as follows:

	2017	2016
Notes	Number	Number
Unspecified staff as per 2017 pay headings	39	-
Administration staff	-	15
Project staff	-	27
	<u> </u>	<u> </u>
	39	42

The staff costs comprise:

	2017	2016
	€	€
Wages and salaries – Unspecified staff	1,788,527	-
Wages and salaries – Administration staff	-	947,597
Wages and salaries – Project staff	9	1,183,440
	<u> </u>	<u> </u>
	1,788,527	2,131,037

All pensions are paid by DCU.

The pension contributions for the Colleges of Education Pension Scheme are deducted from salaries. The pension deductions are removed from the salary funding received from the Department of Education and Skills. ERC receive funding from the Department of Education and Skills equal to the employee contributions of the Single Public Service Pension Scheme members.

Educational Research Centre has accrued €22,482 (2016: €16,134) in relation to holiday pay for 2017.

Details of the number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each pay band of €10,000 from €60,000 upwards are;

Payband	Total number of employees whose benefits for the year fell within the pay band
60,000-70,000	4
70,001-80,000	1
80,001-90,000	-
90,001-100,000	1
100,001-110,000	1
110,001-120,000	-
120,001-130,000	-

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

12. BOARD MEMBERS' EMOLUMENTS

No Board members received Board fees during the period. Prof Michael Martin received vouched expenses of €Nil (2016: €1,150) for travel and accommodation. Dr Jude Cosgrove received payment of €12,132 (2016: €Nil) and vouched expenses of €671 (2016: €Nil) for her work on a project of the ERC. This payment is entirely separate from her work as an ERC Governing Board member.

The CEO remuneration package for the period consisted of annual basic salary of €99,368 (for 15 month account period ended 31 Dec 2016: €121,275). The CEO received payment of €3,558 (2016: €Nil) for vouched expenses relating to national and international travel and a €53 (2016: Nil) refund for books.

During 2017, six Board meetings were held.

13. PENSION COSTS - DEFINED BENEFIT

ERC has two defined benefit schemes; Colleges of Education Pension Scheme and Colleges of Education Spouses' and Children's Scheme and the Single Public Service Pension Scheme ("SPSPS"). DCU (and prior to its integration as part of DCU, St Patrick's College) makes payments on behalf of ERC to the Centre's beneficiaries relating to the two defined benefit superannuation schemes on behalf of the Department of Education and Skills.

The first scheme the Colleges of Education Pension Scheme and Colleges of Education Spouses' and Children's Scheme is a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of Education and Skills through the Higher Education Authority and from contributions deducted from staff salaries. These contributions deducted are also removed from grants allocated by the Department of Education and Skills. The benefits at retirement include an annual pension and lump sum equivalent to the sum of the referable amounts in respect of each calendar year or part thereof and are based on final salary. The spouse benefits include a lump sum of twice the Pensionable Remuneration and 50% of the member's pension for death in service or 50% of the member's pension for death in deferment and death after retirement.

The second scheme the Single Public Service Pension ("Single Scheme") is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouse's and children's pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

Pension costs reflect pension benefits earned by employees in the period and are shown net of staff pension contributions which are remitted to the Department of Public Expenditure and Reform for members of the Single Scheme and retained by the Department of Education and Skills in the case of the College Pension Scheme. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising from changes in actuarial assumption and from experience surpluses and deficits are recognised in the Statement of Comprehensive Income for the year in which they occur and a corresponding adjustment is recognised in the amount recoverable from the Department of Education and Skills.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset to be recovered in future periods from the Department of Education and Skills.

The latest full actuarial valuation of the Scheme for accounting purposes was carried out with effect from 31 December 2017 by an independent qualified actuary. The major assumptions used by the actuary are as follows:

	2017	2016
Rate of increase in salaries	2.6%	2.5%
Rate of increase in pensions in payments	1.6%	1.5%
Discount rate	1.9%	1.9%
Inflation assumptions	1.6%	1.5%

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

13. PENSION COSTS - DEFINED BENEFIT CONTINUED

Investigations have been carried out within the past three years into the mortality experience of the Centre's major schemes. These investigations concluded that the current mortality conclusions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement at age 65 are:

Retiring today	2017	2016
Males	86	86
Females	89	89
Retiring in 20 years		
Males	89	89
Females	91	91

13.1. PENSION COSTS - DEFINED BENEFIT CONTINUED

Analysis of the amount charged to Income Statement

	2017	2016
	€	€
Current service cost	323,000	280,000
Net interest expense/(credit)	97,000	130,000
Total operating charge	420,000	410,000
Contributions from employees	(60,000)	(69,000)
Charge to Income Statement	360,000	341,000

Analysis of movement in scheme during the period

At start of year	(4,994,000)	(3,802,000)
Movement in year :		
Current service costs (net of employee contributions)	(263,000)	(211,000)
Benefits paid	9,000	149,000
Contributions from employees	(60,000)	(69,000)
Actuarial gains/(losses)	(134,000)	(931,000)
Net interest expense/(credit)	(97,000)	(130,000)
At end of year – Present value of scheme liabilities	(5,539,000)	(4,994,000)
Pension asset in the balance sheet	5,539,000	(4,994,000)

The deferred funding asset for retirement benefits at 31 December 2017 amounts to €5.539m (2016: €4.994m). €5.379m (2016: €4.895m) of the asset relates to the Colleges of Education Scheme and €0.160m (2016: €0.099m) relates to the Single Pension Scheme.

Deferred funding for retirement benefits

The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	2017	2016
	€'000	€'000
Funding recoverable in respect of current year retirement benefit costs	420	410
Benefits paid	(9)	(149)
	411	261

Nature and extent of the risks arising from financial instruments held by the defined benefit scheme

The Scheme is unfunded and has no investments.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

14. PROPERTY, PLANT AND EQUIPMENT

	Fixtures, fittings and equipment	Computer equipment	Total
	€	€	€
Cost			
At 1 January 2017	14,858	8,468	23,326
Additions	4,206	16,807	21,013
	<u>19,064</u>	<u>25,275</u>	<u>44,339</u>
Depreciation			
At 1 January 2017	2,786	2,646	5,432
Charge for the year	2,544	5,800	8,344
	<u>5,330</u>	<u>8,446</u>	<u>13,776</u>
Net book value			
At 31 December 2017	<u>13,734</u>	<u>16,829</u>	<u>30,563</u>
At 31 December 2016	<u>12,072</u>	<u>5,822</u>	<u>17,894</u>

The Educational Research Centre believes it has beneficial use of the Research Centre Building. This building is owned by DCU.

The Test Department building in Richmond Road is currently held in trust. It is expected that the ownership will be transferred to the entity as the building can only be used for the purpose of the Educational Research Centre.

Included in the depreciation charge for the year is €3,165 (2016: €Nil) for depreciation on project assets.

15. STOCKS	2017	2016
	€	€
Finished goods and goods for resale	<u>73,628</u>	<u>73,721</u>

The replacement cost of stock did not differ significantly from the figures shown.

16. RECEIVABLES	2017	2016
	€	€
Trade receivables	23,350	34,652
Other receivables	1,577	2,170
Taxation	-	84
Prepayments and accrued income	282,122	124,420
	<u>307,049</u>	<u>161,326</u>

17. PAYABLES	2017	2016
Amounts falling due within one year	€	€
Trade payables	12,493	10,843
Accruals	67,339	47,910
	<u>79,832</u>	<u>58,753</u>

18. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2017.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

19. RELATED PARTY TRANSACTIONS

Key management personnel in Educational Research Centre consists of the CEO. Total CEO remuneration amounted to €99,368 (2016: €121,275).

20. EVENTS AFTER END OF REPORTING PERIOD

There have been no significant events affecting the company since the year-end.

21. CASH AND CASH EQUIVALENTS

	2017	2016
	€	€
Cash and bank balances	<u>254,455</u>	<u>386,178</u>

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 13/11/2018 and signed on its behalf by:


Dr Jude Cosgrove
CEO


Dr Pauric Travers
Chairman

Appendix 3: Report on Protected Disclosure

In 2017 the ERC discussed a draft of its own policy on protected disclosures in accordance with section 21 (1) of the Protected Disclosure Act 2014.

In the Interim, processes in place prior to October 2015, as per St Patrick's College policies, remained, as confirmed to staff.

The ERC's protected Disclosure policy was adopted by the Board on 25 January 2018.

Section 22 of the Protected Disclosure Act, 2014 requires that an annual report be published in relation to protected disclosures received by the ERC. No such disclosures were received in 2017 and both a copy of the ERC policy and the 2017 annual report on protected disclosure are available on the ERC website <http://www.erc.ie>