



# Educational Research Centre

*Annual Report 2022*

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## Chairperson's Introduction

It is my privilege as Chair of the Educational Research Centre (ERC) to introduce the Centre's report on its work for the year 2022. The ERC is an independent statutory body with a dual mission: to provide an assessment support service to schools and centres of education and to conduct independent research on all aspects of education. The Centre offers a multilayered educational assessment and research service, with the aim of providing information and analysis that aids educational planning at the individual student, school and national policy levels.

This report offers an overview of the ERC's activities in 2022, highlighting key achievements, challenges and future directions in accordance with the strategic plan for 2022-24. It presents an overview of the work of the Centre across a range of activities in test development, national and international assessment projects and other research-related activities as well as highlighting the challenges in staffing and workload issues experienced during the year. The report also includes details of progress made against the goals set out in the Centre's Strategic Plan 2022 – 2024.

During 2022, there were significant changes in the leadership roles at the ERC. The CEO, Dr Jude Cosgrove, resigned her position to take up a role at the European Commission's Joint Research Centre in Seville. Jude made an outstanding contribution to the work of ERC as a leading researcher and as CEO over a period spanning more than 20 years. The board gratefully acknowledges the extraordinary commitment shown by Jude in leading the ERC through difficulty of the COVID 19 years. Dr Aidan Clerkin, who was appointed as Interim CEO following Jude's departure, oversaw the completion of a number important research reports and continues to capably manage the challenging workload of the ERC pending the appointment of a new CEO.

The Centre has a key statutory role in supporting schools to meet their obligations under the Education Act (1998) to report to parents on the progress made by their children. This is mainly achieved through the development and publication of standardised, norm-referenced tests. This Annual Report outlines a key strategic decision to establish a dedicated test development team to revise and renew tests both in online and in paper-based formats at primary and secondary levels and to enhance the range of tests available across both sectors. This initiative will ensure that the range of tests available reflects changes made in school programmes in recent years and that the tests will better support schools and teachers in accurately reporting on progress made by students. An important aspect of the work of this team will focus on the provision of Irish language versions of all tests to support assessment in Gaelscoileanna and Gaeltacht schools.

During 2022, the Centre continued to manage Ireland's participation in international student assessments where research managers and their research teams successfully incorporated innovations and adaptations into the design and administration of assessments. International collaboration in research project such as PIRLS, TIMSS and PISA underlines the ERC's ongoing prominent presence in the global educational research community. Notably, ERC's international standing was further affirmed by frequent requests for study visits and an invitation to the ERC to organise a major international research conference.

The ERC has a key role in informing educational policy development through evaluation of the impact of policy initiatives and programmes. The evaluation of teachers' professional learning (TPL) continued in 2022 with the publication of Phase 3 reports and a final report of this 5-year study will be completed in 2023. This will complete a comprehensive evaluation of the impact of teacher professional learning activities and the extent to which they address the needs of teacher, schools and students.

Monitoring of the DEIS programme and the Digital Learning Framework also continued, as did the evaluation of the critically important evaluation of the Gaeltacht Schools Recognition Scheme. Particular challenges were encountered in this latter study due to difficulties in recruiting research staff with appropriate levels of proficiency in the Irish language.

Among the significant developments in the governance area presented in this report are the introduction of ERC's Blended Working policy in 2022, aimed at enhancing staff well-being and productivity by promoting flexible work arrangements and commissioning of a Workforce Plan. I wish to acknowledge the exceptional commitment and dedication of Dr Denise Burns during her term as Acting Chair of the ERC and especially for her work in preparing for the recruitment of a new CEO, following the departure of Dr Jude Cosgrove. I would also like to express my sincere appreciation for the expertise and support of fellow board members Professor Michael Martin and Dr Sharon Feeney and also to Mr Ray Mooney for his leadership of the Audit and Risk Committee. On behalf of the board, I wish to thank Mr Damian Downes for his efficiency in his role as board secretary. Finally, the professionalism, dedication and commitment of all ERC staff is greatly appreciated and I thank them sincerely for their continued innovation and professionalism.

Mr Edward Murtagh

## Acronyms and abbreviations

ARC	Audit and Risk Committee
C&AG	Comptroller and Auditor General
CEO	Chief Executive Officer
CPD	Continuous Professional Development
CSO	Central Statistics Office
DCU	Dublin City University
DEIS	Delivering Equality of opportunity In Schools
DES	Department of Education and Skills
DLF	Digital Learning Framework
DoE	Department of Education
DOTS	Drumcondra Online Testing System
EAL	English as an Additional Language
ERC	Educational Research Centre
GSRS	Gaeltacht Schools Recognition Scheme
HEO	Higher Executive Officer
HR	Human Resources
IEA	International Association for the Evaluation of Educational Achievement
IJE	Irish Journal of Education
IRC	International Research Conference
IT / ICT	Information Technology - Information and Communications Technology
LSA	Large Scale Assessment
NAMER	National Assessments of Mathematics and English Reading
NCCA	National Council for Curriculum and Assessment
NCSE	National Council for Special Education
NEPS	National Educational Psychological Service
OECD	Organisation for Economic Co-operation and Development
PDST	Professional Development Service for Teachers
PIAAC	Programme for the International Assessment of Adult Competencies
PIRLS	Progress in International Reading Literacy Study
PISA	Programme for International Student Assessment
PO	Principal Officer
PPADe	Post-Primary Assessment and Diagnosis – English
RPO	Research-performing Organisations
SEC	State Examinations Commission
SEN	Special Educational Need
SI	Statutory Instrument
SIC	Statement on Internal Control
SPSS	Statistical Package for the Social Sciences
TIMSS	Trends in International Mathematics and Science Study
TPL	Teacher Professional Learning
UL	University of Limerick

# Chapter 1: About the Educational Research Centre

## Introduction

The Educational Research Centre (ERC) is an internationally recognised centre of excellence in research, assessment and evaluation in education. While the ERC was established in 1966 in St Patrick's College Drumcondra, it was not established as an independent statutory body until September 2015, under Section 54 of the Education Act, 1998.

The Centre continues to operate from a purpose-built premises located on the DCU St Patrick's Campus in Drumcondra in Dublin. Its Test Department is based in nearby Richmond Road.

The work of the ERC is guided by the mission and functions set out in its Statutory Instrument (SI 392 of 2015). The Centre carries out research at all levels of the education system. Research is undertaken on behalf of the Department of Education, at the request of other agencies and on the initiative of the ERC itself and its staff.

An assessment service is also provided through, for example, the supply of standardised tests to schools. The ERC also publishes the Irish Journal of Education. (Ref Appendix 2 – Function of the Centre)

This report, which is being submitted by the Board of the Centre to the Minister for Education in accordance with Section 52 of the Establishment Order, covers the year 2022.

## Strategic Plan

The ERC's first strategic plan covered the period 2019 – 2021, which coincided with a period of transition and change, not only in terms of the ERC's governance and structures, but also within the context of the COVID-19 pandemic.

In March 2022, the ERC introduced its second Strategic Plan 2022 - 2024 which can be found here: [24-ERC-Strategic-Plan-2022-A4\\_English.pdf](#).

The plan was developed in consultation with all staff, the Board, the Department of Education (DoE) and its agencies and other external stakeholders.

The Strategic Plan articulates its functions and objects in terms of a **Strategic Vision** of the ERC: excellence in conducting and supporting educational research, evaluation and assessment.

**The Mission** of the ERC, based on its Establishment Order, has three parts:

- To conduct and disseminate commissioned and independently-initiated national and international research, assessment and evaluation studies that are timely, accessible and relevant, on all aspects of education, and at all levels of the education system;
- To develop high-quality assessments and provide strong assessment support services to schools and centres of education; and
- To collaborate with national and international bodies to share learning and to develop capacity and expertise in all of the aforementioned areas.

**The Values** of the ERC are informed by six core values:

- valuing the quality, relevance, accessibility and impact of our work;
- valuing the public trust and confidence placed in us;

- valuing and respecting learners, parents/guardians, educators and stakeholders, and each other;
- the importance of investment in staff expertise and wellbeing;
- the importance of teamwork, relationships and working collaboratively;
- and our commitment to public service values.

The work of the ERC is supported by five **guiding principles**:

- quality, relevance and impact;
- balance between sustainability and development;
- alignment with national priorities while informed by international developments;
- collaborative spirit in both leadership and teamwork;
- and inclusiveness and respect.

The objectives of the second strategic plan are organised along the three themes of **stabilise, enhance and innovate**:

- **Stabilise** and bring flexibility to the working environment; physical environment and infrastructure; and conduct of research, evaluation and assessment studies and services, in response to resource challenges and the COVID-19 pandemic
- **Enhance**, strengthen and improve corporate governance and compliance; test development and delivery; and analysis and reporting
- **Bring innovation** to products and services; technology, tools and instruments; and knowledge and methods

### **Phases and High-Level Objectives**

The Plan evolves over the three years (2022-2024) and three phases.

Phases overlap and cut across organisational functions. Achieving Stability is a precursor to Enhance, which is a precursor to Innovate. Different phases may be in operation at a given time, depending on the organisation function being considered.

The phases are driven by a combination of:

- (i) **Consultation** – across all phases but particularly in the stabilise phase, consulting extensively with staff; and across all phases, placing a priority on reaching out to our key stakeholders, in particular school leaders, teachers, parents/guardians and students – to improve our outputs and services
- (ii) **Efficiency** – across all phases, we strive towards efficiency, through coherent business planning, collaboration, reduction in/streamlining of workflow steps and/or processes, and appropriate and effective uses of technology
- (iii) **Excellence** – across the stabilise and enhance phases, and then using the learning from these to inform the innovate phase, building on what we have learned, actively seeking approaches and solutions to improve our ways of working.

## Staff

At December 2022, the ERC had sanction for 46 whole-time equivalent staff. This includes three specified-purpose research staff contracts for non-cyclical research projects. The ERC has an executive team led by the Interim Chief Executive Officer (CEO) Dr Aidan Clerkin. The structure of the organisation is shown in the Organisation Chart at Figure 1.

### Executive

Dr Aidan Clerkin	Interim CEO
Mr Damian Downes	Principal Officer
Ms Anne Comey	Assistant Principal
Mr Peter Kennedy	Assistant Principal
Dr Rachel Perkins	Research Fellow
Dr David Millar	Research Fellow
Dr Lorraine Gilleece	Research Fellow
Dr Emer Delaney	Research Fellow
Dr Brenda Donohue	Research Fellow

The staff in 2022 was as follows:

### Research Staff

Dr Aidan Clerkin (Start 1 May 2022)	Interim CEO
Dr Jude Cosgrove (Finished 30 April 2022)	CEO
Dr Gerry Shiel (Retired December 2020 – GSRS only)	Research Fellow
Dr Rachel Perkins	Research Fellow
Dr Aidan Clerkin (Until 30 April 2022)	Research Fellow
Dr Lorraine Gilleece	Research Fellow
Dr David Millar	Research Fellow
Dr Brenda Donohue (From 2 June 2022)	Research Fellow
Dr Mary Lewis	Research Associate
Dr Emer Delaney	Research Associate
Ms Rachel Cunningham	Research Associate
Ms Caroline McKeown (Career Break from 17/04/2020)	Research Associate
Dr Lauren Kavanagh (Career Break from 16/01/2019)	Research Associate
Mr Adrian O'Flaherty	Research Associate
Ms Sylvia Denner	Research Associate
Ms Joanne Kiniry	Research Associate
Dr Brenda Donohue (Until 30 May 2022)	Research Associate
Dr Sharon Nelis	Research Associate
Dr Caroline Rawdon	Research Associate
Ms Mary Delaney	Research Associate
Ms Jessica Surdey (1 June 2022 to 30 Nov 2022)	Research Associate
Ms Eva Moran	Research Assistant
Ms Sarah McAteer	Research Assistant
Ms Fionnuala Short (Career Break from 18 January 2022)	Research Assistant
Ms Theresa Walsh	Research Assistant
Ms Alice Duggan	Research Assistant
Ms Caitriona Fitzgerald (Career Break from 1 March 2023)	Research Assistant
Mr Conall Ó Duibhir	Research Assistant
Mr Anastasios Karakolidis	Research Assistant
Mr Emmet Feerick	Research Assistant

Ms Grainne McHugh	Research Assistant
Mr George Piccio	Research Assistant
Ms Helena Ní Rocháin	Research Assistant
Mr Brendan O'Neill	Research Assistant
Dr Vasiliki Pitsia	Research Assistant
Ms Eimear Heffernan (Start 17 Jan 2022)	Research Assistant
Ms Natasha Toole	Research Assistant
Ms Keishia Taylor (Start 17 Oct 2022)	Research Assistant

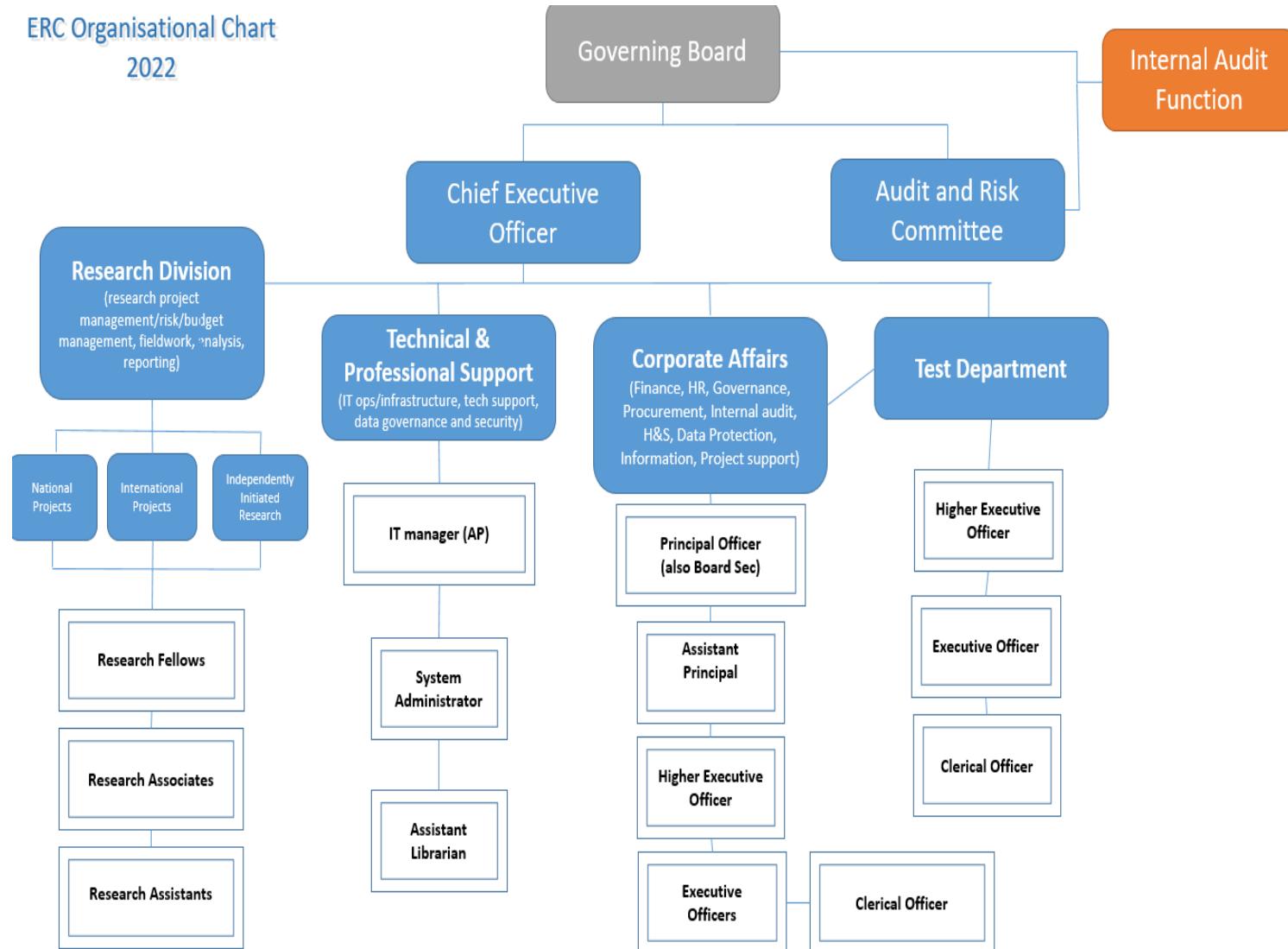
#### **IT & Administration Staff**

Mr Damian Downes	Principal Officer
Ms Anne Comey	Assistant Principal
Mr Peter Kennedy	Assistant Principal
Mr John Coyle	System Administrator
Ms Patricia Gaffney	Higher Executive Officer
Ms Claire Kenny (Start 7 Feb 2022)	Higher Executive Officer
Ms Blána Kelly (Retired 28 Jan 2022)	Executive Officer
Ms Imelda Pluck	Executive Officer
Mr Leo Devlin	Executive Officer
Ms Lynn Jackson	Executive Officer
Ms Marie Jones (Finish 13 April 2022)	Executive Officer
Mr Hertz O'Flynn (Start 28 April 2022)	Executive Officer
Mr Cian Ó Raghallaigh	Clerical Officer
Mr Padraig O'Reilly (Start 21 March 2022)	Clerical Officer

At December 31 2022, staff level was 38.20 FTE.

Further information on staff of the ERC is available on our website: <https://www.erc.ie/about/staff>

Figure 1. Organisation Chart for ERC, 2022



## Chapter 2: 2022 Work programme and outputs

The ERC's current Programme of Work is provided on our website at <https://www.erc.ie/programme-of-work>. At present, the ERC's work is mainly directed at primary and post-primary education. The ERC has a role as the Irish representative on the International Governing Board for the OECD's Programme for the International Assessment of Adult Competencies (PIAAC) but, otherwise, the ERC is not currently conducting any research, evaluation or assessment at pre-primary or post-secondary levels. Nonetheless, ERC has engaged in work in these areas in the past and may do so again in future should relevant opportunities arise.

In general, the activities of the ERC can be categorised into seven main strands:

1. Oversight, delivery and national reporting of large-scale international assessments.<sup>1</sup>
2. Management, oversight and reporting of large-scale national assessments.<sup>2</sup>
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 evaluation.
6. Data analysis and analytic support to other agencies.<sup>3</sup>
7. Independently-initiated research.

Most of the research studies currently in progress at the ERC are undertaken on behalf of the Department of Education. Other studies may be conducted on behalf of agencies of the Department, such as the NCCA, SEC, or NCSE, or in collaboration with other organisations and individuals – for example, recent collaborations with NEPS and with colleagues in DCU and UL, among others. In addition, the ERC initiates its own strands of independent research, including PhD research studies and other independent research projects.

This chapter provides a summary of progress made in 2022 with reference to the Actions set out in the ERC's *Strategic Plan 2022-24*, which was published in April 2022.

Table 1 provides a high-level summary of progress on the Actions during 2022. As noted in the table, while progress has been achieved or completed in several areas, there are other points of action which have not been progressed as much as originally envisaged for various reasons, including staff turnover and challenges in resourcing projects to the requisite level. Two significant points of note which have contributed to these challenges are (a) the departure of the ERC's CEO at the end of April 2022, with an Interim CEO appointed (and still in position as of September 2023) until a new CEO has been appointed by the Board; and (b) significant delays encountered in the appointment of ordinary Board members to the ERC Board. The impact of these challenges can be partially seen in Table 1 below, which notes several actions which have been delayed due to the slow pace of progress in resolving these challenges. A number of actions are similarly dependent on sustained engagement between ERC and DoE, and timely confirmation of key decisions to allow the agreed programme of work to progress on schedule.

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<sup>1</sup> Ireland is currently participating in the Progress in International Reading Literacy Study (PIRLS), Programme for International Student Assessment (PISA), and Trends in International Mathematics and Science Study (TIMSS), and has previously partaken in the International Civics and Citizenship Study (ICCS) and the Teaching And Learning International Survey (TALIS).

<sup>2</sup> This mainly refers to the cyclical National Assessments of Mathematics and English Reading (NAMER) but could include other studies in future.

<sup>3</sup> This includes, for example, analysis of TUSLA's attendance data, and analytic input into the Department of Education's resource-allocation model for special educational needs.

A significant factor in this context is the ERC's current staffing situation and the capacity of the ERC to discharge all of its responsibilities in a timely manner to the high standards expected by our staff. A major external review of ERC's workforce, conducted independently by Mazars, was in progress through Q4 2022 and was subsequently submitted to the Department of Education in 2023. The aim of this review is to provide external guidance on the levels of staffing that may reasonably be expected to be required for ERC to discharge its current duties appropriately, without placing undue or unreasonable demands on its staff. This follows previous independent reviews of the ERC's staffing and organisation, including one submitted to the Department in Spring 2019 which had recommended staffing increases and some organisational enhancements, and which subsequently led to some progress in strengthening the ERC's administrative and compliance functions (e.g., with the appointment of a new IT manager role and a Principal Officer overseeing governance functions). However, the range of challenges encountered in 2022 – including in the areas of legal, compliance, data protection, data sharing, provision of Irish-language services, staff wellbeing and retention, staff professional development, and research outputs – underline the need for a further sustained focus on improving ERC's staffing and organisational structures to ensure that the ERC maintains compliance in all respects as a young statutory organisation.

In 2022, significant progress was made in one particular area of ERC's work, with the appointment for the first time of a dedicated core team of research staff focusing on new test development work. Management of the ERC's DOTS online testing system has also been re-structured to more closely align ERC's online test services with our paper-based testing, with both coming under the oversight of the Test Department. In particular, much of the initial programme of work for the new test development team focuses on the development and updating of a suite of tests aimed at Irish-medium schools and the Irish-language community. Both these aspects – test development in general, and the provision of Irish-language services by ERC – had been identified in previous Annual Reports as being in need of strengthening. However, it should be noted that the ERC's repeated efforts to recruit Irish-proficient research staff at both Research Assistant and Research Associate levels have emphasised the difficulties with such recruitment, with a relative shortage of applicants with sufficient proficiency in Irish and research background evident across several recruitment campaigns. This difficulty also poses a concern for the ERC's work in other areas, most notably the ongoing evaluation work on the Gaeltacht Schools Recognition Scheme (GSRS), which also requires a team of skilled researchers with proficiency in Irish. The ERC is continuing to explore options to enhance the Irish-language capacity of our staff, including plans to offer courses and upskilling in Irish at all levels for all current staff.

More generally, the ERC remains under-staffed with respect to research staff relative to the research workload. At present, the demands on research staff are such that reporting on several projects (e.g., TIMSS, PIRLS, PISA, NAMER, DEIS, TPL, DLF) have been delayed significantly due to competing project demands and other demands placed on project teams (e.g., additional unplanned changes to the work programme requested by the Department of Education, or loss of staff due to sick leave without availability of any contingency staff). In addition, the demands placed on ERC's administrative and compliance-focused staff in supporting the Centre's research work (e.g., with reference to data protection, data sharing, legal issues, procurement and contract management, and examining legal, ethical, practical and technical issues related to the potential use of artificial intelligence in ERC's work) are significant and are unsustainable for the current level of staffing. ERC's board and management therefore have serious concerns about both the short- and longer-term impact of these demands on staff wellbeing, staff development, and staff retention. As noted above, an external review of ERC's staffing and structure was carried out through 2022 and submitted in early 2023 to inform both the ERC Board and the Department of Education of improvements that are needed in this area to ensure that ERC's project work is reported on fully and in a timely manner in future.

Despite these challenges, ERC's staff have maintained an exceptional standard of work. A selection of research, conference, and test development outputs are presented at the end of the chapter. ERC's standing as an international centre of excellence has also been underlined by the receipt of multiple requests for study visits to the ERC by policy-makers and researchers from other jurisdictions, including visitors in 2022 from Spain, Catalonia, Belgium, England, Palestine, and Japan. Similarly, ERC researchers took on leading roles in the organisation of several major international conferences in 2022, thereby bringing the conferences of the European Association for Research in Adolescence, the European Conference on Literacy, and the Association for Educational Assessment – Europe to Ireland in 2022. The ERC also agreed to take on hosting duties for the 10<sup>th</sup> IEA (International Association for the Evaluation of Educational Achievement) International Research Conference in 2023, stepping in at short notice following Russia's invasion of Ukraine in spring 2022 in support of our international colleagues.<sup>4</sup> Reporting on this 2023 conference is beyond the scope of the current 2022 annual report, beyond noting in brief that the event was highly successful.

One aspect of our working pattern that has helped to support staff needs has been the introduction of ERC's first Blended Working policy in 2022 and the evolution of flexible working at the ERC. The initial indications are that ERC's flexible blend of on-site and off-site work has helped to continue the high levels of productivity and commitment that are regularly demonstrated by staff, while providing a better work-life balance for staff. There will be ongoing review of the Centre's IT and HR infrastructure to ensure that appropriate tools and training are available to all staff to maintain a productive and healthy workplace.

<sup>4</sup> The 2023 IRC had been due to be held in Moscow.

**Table 1. Review of ERC's activities in 2022 under Goals and Actions of the *Strategic Plan 2022-24***

*Note: rows in grey shading are scheduled for action in 2023 or 2024.*

<b>Goal</b>	<b>Actions</b>	<b>Timeline</b>	<b>Dependencies</b>	<b>Status at end 2022</b>
1: Working with the Department, establish a sustainable, multi-year structure and resourcing plan for the programme of work	1.1. Working with the Department, establish key elements of multi-year structure and resourcing plan for the programme of work	Q2 2022	DoE dependency (resourcing)	Delayed; dependent on Department response to Mazars Workforce Plan review.
	1.2. Review and update workforce plan	Q3 2022		In progress at end 2022; completed Q2 2023.
	1.3. Working with the Department, finalise multi-year resourcing plan	Q4 2022	DoE dependency (resourcing)	Delayed; dependent on Department response to Mazars Workforce Plan review.
	1.4 Monitor/update multi-year resourcing plan and workforce plan as required	Q4 2023, Q4 2024, more often as required	DoE dependency (resourcing)	Upcoming.
	1.5. Apply for RPO status to the IRC	Q2 2023		Upcoming.
	1.6. Implement tracking system to enable strategic responses to research requests and opportunities	Q1 2023		Completed in Q2 2022; under ongoing review.
2: Working with the Department, strengthen the ERC's test development and standardisation programme of work in order to implement test development studies that are mutually identified as being of high priority	2.1. Revisit and agree test development/standardisation programme of work and resourcing with DoE	Q3 2022	DoE dependency (resourcing)	Complete: sanction for first cohort of new test development staff provided Q3 2022.
	2.2. With staff in place, commence first phase of test development/standardisation programme of work	Q4 2022	DoE dependency (resourcing)	Complete (noting that planned programme of work requires adjustment and monitoring due to lower-than-requested staff sanction).
	2.3. Working with online assessment supplier, identify and implement test development workflow efficiencies	Q4 2022	External supplier dependencies	In progress; under ongoing review.

			(relationship/contract management)	
3: Establish a sustainable and stable response to COVID-19 that incorporates ongoing monitoring and risk management and a long-term blended working policy	3.1. Monitor impacts of COVID-19 on timelines, budgets, procedures, outputs, suppliers	Q1 2022, Ongoing	External supplier dependencies (relationship/contract management)	In progress; under ongoing review.
	3.2. Complete staff consultation on blended working policy	Q2 2022		Complete.
	3.3. Finalise first version of blended working policy	Q2 2022	Dependencies with national and parent Department guidelines (compliance)	Complete Q4 2022.
4: Establish an IT strategy that is closely linked to governance and compliance as well as ERC's strategic priorities	4.1. Complete urgent IT infrastructural projects	Q4 2022	External supplier dependencies (relationship and contract management)	In progress; under ongoing review.
	4.2. Complete suite of IT policies and associated training supports	Q4 2022		In progress.
	4.3. Complete IT strategy document	Q2 2023		In progress.
5: Establish a comprehensive research and assessment strategy that cuts across large-scale assessments, evaluations, and test development and test services to schools activities; and which includes a strand covering analytic methodologies with	5.1. Finalise/complete strands of existing test development work: primary	Q4 2022	DoE dependency (resourcing)	Partially complete; some strands delayed due to staffing constraints.
	5.2. Finalise/complete strands of existing test development work: post-primary	Q4 2023	DoE dependency (resourcing)	Upcoming.
	5.3. Hire Head of Research and Operations (PO)	Q4 2022	DoE dependency (resourcing and approvals)	Delayed pending appointment of long-term CEO.
	5.4. Establish large-scale assessment and test development programme of work/priorities	Q2 2023	DoE and external stakeholder dependencies (consultations)	Upcoming; delayed pending appointment of long-term CEO.
	5.5. Establish ERC test data archive and comprehensive analysis plan associated with it	Q2 2023	DoE dependency (resourcing)	Upcoming; delayed pending appointment of long-term CEO.

links to the CPD strategy	5.6. Identify analytic priorities and link these with CPD strategy	Q3 2023	DoE and external stakeholder dependencies (consultations)	Upcoming; delayed pending appointment of long-term CEO.
	5.7. Complete research and assessment strategy document	Q2 2024	DoE dependency (resourcing and approvals, see 5.3)	Upcoming; delayed pending appointment of long-term CEO.
	5.8. Examine potential online administration of the next round of NAMER (including over-sampling options, benefits and challenges associated with a transition to online administration)	Q4 2023	DoE and external stakeholder dependencies (consultations)	Upcoming; delayed pending appointment of long-term CEO.
	5.9. Working with the Department, develop innovative annual monitoring programme based on standardised test results	Q3 2023	DoE dependency (resourcing and consultation)	Upcoming; delayed pending appointment of long-term CEO.
	5.10. Apply novel methodological and analytic approaches to existing datasets, e.g. exploratory work in cluster analysis, data mining, item level analyses of test items of LSAs	Q2 2024, Ongoing		In progress.
	6.1. Complete updated skills matrix	Q1 2023		Upcoming.
6: Establish a CPD strategy that covers CPD along a continuum, promotes collaboration, and incorporates engagement, retention and wellbeing	6.2. Complete staff consultation on professional and personal development, engagement, and wellbeing	Q1 2023		Upcoming.
	6.3. Complete CPD strategy document	Q3 2023		Upcoming.
	6.4. Establish ERC wellbeing committee	Q3 2023		Upcoming.
	6.5. Establish one or more working groups to promote shared learning on specific topics with appropriate	Q2 2024, ongoing		In progress (e.g., development of in-house guides for use of SPSS and R for analysis).

	collaborative links with other organisations, where relevant			
7: Establish a communications strategy that prioritises audience awareness, reach, Irish language, SEN and EAL groups	7.1. Complete stakeholder consultation on communications strategy	Q1 2024	DoE and external stakeholder dependencies (consultations)	Upcoming.
	7.2. Complete communications strategy document which incorporates both internal and external communication and includes enhancing (i) dissemination via infographics or other non-technical means to reach wider audiences, (ii) reach to teachers, parents/guardians and students through the use of videos or other dynamic means, (iii) Irish language outputs, (iv) dissemination in technical, research and academic fora, and (v) outputs including tests and surveys for SEN and EAL groups	Q3 2024	DoE dependency (resourcing)	Upcoming.
	7.3. Give consideration to innovative and collaborative approaches to outreach and dissemination activities, e.g. engagement with young people; an annual or biennial ERC-organised forum on assessment	Q3 2024, ongoing	DoE dependency (resourcing)	Upcoming.
8: Achieve enhanced efficiencies in the administration of research and evaluation studies	8.1. Identify and implement streamlined research-related administrative processes through teamwork	Q2 2023	DoE dependency (resourcing and approvals, see 5.2)	Upcoming; delayed pending appointment of long-term CEO.
	8.2. Identify and implement streamlined research-related	Q3 2023	DoE dependency (resourcing and approvals, see 5.3)	Upcoming; delayed pending appointment of long-term CEO.

	administrative processes through digital technologies			
	8.3. Identify and implement streamlined research-related administrative processes through data governance pathways	Q3 2023	DoE dependency (resourcing and approvals, see 5.3)	Upcoming; delayed pending appointment of long-term CEO.
9: Build on Agreement with DCU and progress made on the regularisation of the Test Department building in order to make urgent enhancements to ERC's physical infrastructure	9.1. Establish licence for works with DCU	Q4 2022	DCU dependency (agreements)	In progress; delayed.
	9.2. Working with architect team, establish specifications for building projects	Q4 2022		In progress; delayed.
	9.3. Working with DCU and other relevant parties, establish full regular ownership of Test Department	Q4 2022	DCU dependency (agreements)	In progress at end 2022; completed Q2 2023.
	9.4. Review fitness for purpose of Test Department in order to decide on next steps	Q3 2023		Upcoming.
	9.5. Establish 10-year building strategy	Q1 2024		Upcoming.
	9.6. Commence urgent building works (e.g. lift installation, library reconfiguration, kitchen refit)	Q3 2023, Ongoing	DoE dependency (resourcing)	Upcoming.
	9.7. Commence and monitor a range of improvements and innovations required for 2030 sustainability goals	Q1 2024, Ongoing	DoE dependency (resourcing)	Upcoming.
10: Further strengthen governance structures, prioritising finance, risk and audit, data governance, and HR	10.1. Establish up to date strategic risk register and dynamic monitoring system	Q4 2022		Delayed.
	10.2. Achieve further streamlining of financial management systems and reporting	Q4 2022		In progress: sanction provided to hire new HEO Accountant to improve financial management.

10.3. Maintain sustained engagement on pensions	Q1 2022, Ongoing	DoE and DPER dependencies (agreements)	Ongoing.
10.4. Establish HR handbook with complete set of HR policies and procedures, supported by staff intranet	Q4 2022		In progress; delayed.
10.5. Establish list of research data governance priorities	Q2 2023	DoE dependency (resourcing and approvals, see 5.3)	Upcoming; delayed pending appointment of long-term CEO.
10.6. Achieve required enhancements to data governance policies and processes	Q2 2024	DoE dependency (resourcing and approvals, see 5.3)	Upcoming; delayed pending appointment of long-term CEO.
10.7. Commence work on establishing long-term online library solution for research staff	Q4 2022	DoE dependency (resourcing)	In progress.

A summary of key research outputs achieved in 2022 under is presented below. More information on all of these studies can be found at <https://www.erc.ie/programme-of-work>.

### **International assessments**

- The TIMSS 2023 field trial, including trialling of a new digital mode of administration, was successfully completed in spring 2022. Preparations for the main study (scheduled for spring 2023) were ongoing for the remainder of 2022. These preparations included a significant amount of researcher and administrator time spent on resolving data-sharing issues with other public bodies. TIMSS 2023 marks the move from paper-based to digital assessment in Ireland, requiring significantly more complex administrative arrangements as well as procurement of laptops and technical support for participating primary and post-primary schools.
- Work on secondary analysis and report-writing reports on TIMSS 2019 data for Ireland, including contextual (questionnaire) data and item-level analyses, progressed slowly but was often paused due to lack of available staff. This work was originally planned for completion in 2021 but has been delayed due to limited staff availability.
- The PISA 2022 main study – scheduled to take place in autumn rather than spring for the first time in Ireland – was completed in Q3-Q4 2022. This transition to autumn testing followed the submission of a prior feasibility study report to the Department in 2020 and agreement with the Department and the OECD. The successful completion of this data collection is notable given challenges encountered in relation to student response rates in the immediate post-Covid period and administrative requirements such as the provision of technical support for testing in schools. Initial reporting on the outcomes of PISA 2022 will take place in 2023, followed by secondary reporting.
- Analysis and reporting work on the PIRLS 2021 main study (for which data were collected in autumn 2021) was ongoing through 2022. The publication of the initial national report was postponed following the IEA's decision to postpone the release of the international results from December 2022 to May 2023.
- The ERC continued to represent Ireland on the Board of Participating Countries for the OECD Programme for International Adult Assessment of Competencies (PIAAC), with the study fieldwork being implemented in Ireland by the Central Statistics Office.
- Several independent papers and conference presentations using TIMSS, PIRLS, and PISA data were delivered in 2022, in addition to a number of ERC-published reports (listed below).

### **National assessments**

- NAMER 2021 is the ninth iteration of Ireland's national assessment, and included several novel features. For the first time, DEIS Urban Band 1 and Band 2 schools (but not rural schools) were over-sampled to allow for more robust evaluation of DEIS outcomes via NAMER. In addition, the scaling methodologies planned for NAMER 2021 are more complex than for previous cycles, including the generation of plausible values of achievement outcomes.
- Following successful implementation of the NAMER 2021 main study data collection in 2021, work on analysis and reporting was ongoing through 2022. The launch of the initial findings from NAMER 2021 was scheduled for Q1 2023, to be followed by secondary reporting.

### **Test development, standardisation and support**

- A new dedicated team to work on new test development was established in Q4 2022 following sanction from the Department and ongoing recruitment. This team begins with an extensive programme of work for updating and developing new tests, including Irish-language reading tests, screening and diagnostic tests of early literacy and numeracy in both Irish and English, and an Irish-language version of the PPAD-E test.
- The ERC DOTS (Drumcondra Online Testing System) platform for delivery of online tests was integrated under the management of ERC's Test Department in Q3 2022, following a standalone launch of the system in 2021. As in 2021, dedicated ERC support staff were available to assist

schools by phone and email in using DOTS and administering tests online, particularly during the busy testing season in Q1-Q2 2022.

- Additional functionality was added to DOTS, most notably the creation of an integrated order form through which schools can order paper-testing materials through DOTS (streamlining the Test Department's internal order management procedures) and the addition of functionality for paper-testing schools to receive reports from DOTS from scanned machine-scored answer sheets.
- The Test Department maintained ongoing updates to their test catalogue and brochure, which are available via the ERC test information website (<https://www.tests.erc.ie>). In addition, new responsibilities in managing ERC's online test services (as described above) were taken on by the Test Department team. A procurement process was launched to enhance ERC's support service capacity to support schools during busy testing periods.
- There was significant interest among NEPS and post-primary schools in extending and developing further versions of the PPAD-E test, which was launched in 2021. This includes development of an Irish-language version of PPAD-E, as noted above.

### **Programme evaluation**

- DEIS: A primary focus for the ERC's work on the monitoring of DEIS in 2022 was analysis and report-writing based on the NAMER 2021 data, which included oversampling of DEIS Urban schools for this purpose. Reporting of DEIS-specific outcomes from NAMER 2021 was scheduled for Q1 2023. The DEIS team also continued work for the Department of Education on an evaluation of the P-TECH programme in three inner city schools in Dublin and on the refined DEIS identification model. Discussions were also held with the Department on a new Monitoring and Evaluation framework and future strands of research on DEIS.
- Teachers' Professional Learning (TPL) framework evaluation: The Phase 3a and Phase 3b reports from the TPL evaluation were published in 2022. The fourth, and final, stage of the study is scheduled for completion in Q1-Q2 2023, with the overall objective being the publication of a new descriptive and evaluative framework for TPL in Ireland.
- Digital Learning Framework (DLF) evaluation: This is a mixed-methods longitudinal study which combines surveys and focus groups/interviews, being administered by ERC with the support of the PDST Digital Technology team. The final rounds of data collection for this study were carried out up to the end of Q2 2022, with attention subsequently turning to analysis and writing for the final report on the evaluation. This final report will include descriptive findings from Wave 2 (2022) as well as comparisons back to earlier (Baseline and Wave 1) rounds of data collection. Progress on this project was severely impacted by the departure of the ERC's CEO, who had been overseeing work on the study, at the end of April 2022 given ERC's full programme of work elsewhere and the lack of contingency staff.
- Measúnú ar an Scéim Aitheantais Scoileanna Gaeltachta/Gaeltacht Recognition Scheme (GRS) evaluation: The Gaeltacht Schools Recognition Scheme arises from the Department of Education and Skill's Policy on Gaeltacht Education 2017-2022 (DES, 2016). The study was scheduled to run to the end of 2022 but has been extended to 2024 in agreement with the Department following the interruptions of Covid-19. The GSRS evaluation is longitudinal in nature and uses mixed methods (survey questionnaires, test instruments, and case studies) to gather data from participating schools, students, and parents. This study has involved the development of two new Irish-medium tests: a Sixth Class listening test for Gaeltacht schools which was scaled in Q4 2021, and an early literacy test for Senior Infants which has been criterion-normed for Gaeltacht schools. In 2022, progress was made on data collection and analysis of earlier rounds of data. However, staffing the project has been challenging given difficulties in recruiting experienced and Irish-proficient research staff.

### **Data analytic support**

- Work continued in 2022 concerning the special education resource allocation model on behalf of the Department.

### **Independent research**

- Peer-reviewed papers, book chapters, and conference presentations on a variety of topics were published or presented in 2022. These are listed below, and include topics as diverse as Transition Year, wellbeing in schools, teachers' use of digital technology at school, methodological developments, validation of indicators of education disadvantage, assessment of writing, bullying in schools, school compositional effects in science achievement, assessment of mental health in schools, factors related to high academic achievement in Ireland, engagement in reading, development of maturity in adolescence, gendered responses to reading tests, comparison of spring vs autumn testing, trends in inequalities of education outcomes, and parental influences on students' career expectations.
- A member of staff completed her PhD based on an analysis of differences in student achievement and engagement in spring and autumn on PISA testing (related to the move to PISA autumn testing as described above). This work represents a major contribution of the international body of work on potential testing effects associated with large-scale assessments. Separate PhD work, focusing on analysis of inference skills through the application of a cognitive model to large-scale national assessment data of reading comprehension, remains in progress.
- The recently-revamped *Irish Journal of Education* published five papers in Volume 45 (2022) (available at <https://www.erc.ie/ije>). Five papers were published in this first volume of the revamped *IJE*, including several contributions from ERC staff as well as external contributors. The topics covered were: reporting of child protection concerns in Irish schools; the needs of early years and primary schools post-Covid-19; behaviours associated with strategic leadership in schools and school settings; the experiences of third-level students in Ireland; and a review of literature on education disadvantage in Ireland from 1965-2020.
- Work is ongoing on several important opportunities for secondary analysis of existing datasets, including (but not limited to): detailed item-level analysis of maths and science misconceptions with reference to the Irish curriculum using TIMSS data; examining changes in educational inequality using NAMER, PIRLS, and TIMSS data; examining Leaving Certificate performance with reference to Transition Year participation; and other projects. However, sustained progress on these strands of independent research has been slow and difficult to maintain due to competing administrative and project demands on staff. This represents an under-use of these data sources and of ERC research staff skills, and demonstrates a significant opportunity cost of the current volume of work at the ERC relative to staffing and resourcing levels. The completion of these secondary analysis research studies and continued identification of secondary research opportunities would provide valuable information for the Department of Education, other education stakeholders, and the broader educational research literature.
- The ERC hosted or co-hosted the conferences of (i) the European Association for Research in Adolescence, (ii) the European Conference on Literacy, and (iii) the Association for Educational Assessment – Europe in 2022. Each of these conferences also provided opportunities for staff to meet and learn from colleagues and experts in other centres of research, and opportunities to present work in progress to international audiences. The ERC also agreed to take on hosting duties for the 10th IEA (International Association for the Evaluation of Educational Achievement) International Research Conference in 2023, with organisation of the conference ongoing through Q3-Q4 2022.

## Publications, Conferences, Presentations, Tests, 2022

Many of these publications are available for download at <https://www.erc.ie/2022/02/22/publications-2022/>

### Reports

- Cosgrove, J., Feerick, E., Moran, E., & Perkins, R. (2022). *Digital technologies in education – Ireland in the international context: Trends and implications from PISA 2012-2018*. Dublin: Educational Research Centre. <https://www.erc.ie/wp-content/uploads/2022/09/DT-in-Ed-PISA-2012-to-2018-for-web.pdf>
- Delaney, E., McAteer, S., McHugh, G., & O'Neill, B. (2022). *Primary school reading in Ireland in PIRLS 2016: Perspectives of pupils, parents and teachers*. Dublin: Educational Research Centre. <https://www.erc.ie/wp-content/uploads/2022/12/Primary-school-reading-in-Ireland-in-PIRLS-2016.pdf>
- Elsayed, M. A. A., Clerkin, A., Pitsia, V., Aljabri, N., & Al-Harbi, K. (2022). *What explains boys' educational underachievement in the Kingdom of Saudi Arabia?* Policy Research Working Paper 9896. World Bank. <https://openknowledge.worldbank.org/handle/10986/36817>
- Kennedy, E., & Shiel, G. (2022). *Addressing Achievement Gaps between Disadvantaged and non-Disadvantaged Students at Primary and Post-primary Level: A Review of Recent International Research*. Department of Education. <https://doi.org/10.5281/zenodo.7881164>
- Rawdon, C., Fitzgerald, C., & Gilleece, L. (2022). *Developing an evaluation framework for teachers' professional learning in Ireland: Phase 3b Small-scale consultation with children and young people*. Dublin: Educational Research Centre. <https://www.erc.ie/wp-content/uploads/2022/09/ERC-TPL-Phase-3b-Report-Sept-2022.pdf>
- Rawdon, C. & Gilleece, L. (2022). *Developing an evaluation framework for teachers' professional learning in Ireland: Phase 3a Consultation with TPL providers*. Dublin: Educational Research Centre. <https://www.erc.ie/wp-content/uploads/2022/09/ERC-TPL-Phase-3a-Report-Sept-2022.pdf>
- Shiel, G. (2022). *Summative Assessment of Literacy and Numeracy*. Department of Education. <https://zenodo.org/record/7882174#.ZFOj33bMKUI>
- Shiel, G. & Dooley, T. (2022). *Formative Assessment to Support Literacy and Numeracy Development at Primary and Post-primary Levels*. Department of Education. <https://zenodo.org/record/7881266#.ZFOkfHbMKUI>
- Shiel, G., McHugh, G. Delaney, M., Cosgrove, J., with McKeown, C. (2022). *Reading literacy in Ireland in PISA 2018: Performance, policy and practice*. Dublin: Educational Research Centre. [https://www.erc.ie/wp-content/uploads/2022/05/20-ERC-Reading-Literacy-PISA-2018-Report\\_A4\\_Digital-2-FINAL.pdf](https://www.erc.ie/wp-content/uploads/2022/05/20-ERC-Reading-Literacy-PISA-2018-Report_A4_Digital-2-FINAL.pdf)
- Shiel, G. & Pitsia, V. (2022). *Addressing the Needs of High-Achieving and Highly Able Students in Literacy and Numeracy*. Department of Education. <https://doi.org/10.5281/zenodo.7881210>

### Book chapters

- Clerkin, A., Jeffers, G. & Choi, SD. (2022). Wellbeing in Personal Development: Lessons from National School-Based Programmes in Ireland and South Korea. In: McLellan, R., Faucher, C. & Simovska, V. (eds) *Wellbeing and Schooling. Transdisciplinary Perspectives in Educational Research*. Vol. 4 (pp.155-172). Springer. [https://doi.org/10.1007/978-3-030-95205-1\\_10](https://doi.org/10.1007/978-3-030-95205-1_10)
- Department of Education, National Council for Curriculum and Assessment, Delaney, E., McHugh, G., McAteer, S., & O'Neill, B. (2022). Ireland. In K.A. Reynolds, E. Wry, I.V.S. Mullis, & M. von Davier (Eds.), *PIRLS 2021 Encyclopedia: Education policy and curriculum in reading*. <https://pirls2021.org/ireland/>
- Karakolidis, A., Pitsia, V., Cosgrove, J. (2022). Multilevel Modelling of International Large-Scale Assessment Data. In Khine, M.S. (eds) *Methodology for Multilevel Modeling in Educational Research*. Springer. [https://link.springer.com/chapter/10.1007/978-981-16-9142-3\\_8](https://link.springer.com/chapter/10.1007/978-981-16-9142-3_8)

- Looney, A., O’Leary, M., Scully, D., & Shiel, G. (2022). Cross-national achievement surveys and educational monitoring in Ireland. In L. Volante, S.V. Schnepf & D.A. Klinger (Eds.), Cross-national achievement surveys for monitoring educational outcomes: Policies, practices and political reforms within the European Union (pp. 153-176). Publications Office of the European Union.  
<https://op.europa.eu/en/publication-detail/-/publication/2eef1b-e21a-11ec-a534-01aa75ed71a1/language-en>

## Articles

- Elsayed, M.A.A., Clerkin, A., Pitsia, V., Aljabri, N., & al-Harbi, K. (2022). Boys’ underachievement in mathematics and science: An analysis of national and international assessment data from the Kingdom of Saudi Arabia. *Large-scale Assessments in Education*, 10 (23). <https://doi.org/10.1186/s40536-022-00141-9>
- Feerick, E., Clerkin, A. & Cosgrove, J. (2022) Teachers’ understanding of the concept of ‘embedding’ digital technology in education. *Irish Educational Studies*, 41(1), 27-39.  
<https://www.tandfonline.com/doi/abs/10.1080/03323315.2021.2022521?journalCode=ries20>
- Gilleece, L., & McHugh, G. (2022). Validating school-based measures of educational disadvantage in Ireland. *Education Policy Analysis Archives*, 30 (169).  
<https://epaa.asu.edu/index.php/epaa/article/view/7245>
- Kennedy, E., & Shiel, G. (2022). Writing assessment for communities of writers: rubric validation to support formative assessment of writing in Pre-K to grade 2. *Assessment in Education: Principles, Policy & Practice*, 29 (2), 127- 149, DOI: 10.1080/0969594X.2022.2047608
- Mazzone, A., Pitsia, V., Karakolidis, A., & O’Higgins Norman, J. (2022). Bullied, bystanders, and perpetrators in the workplace: The role of empathy in teachers and school leaders’ experiences. *Psychology in the Schools*, 59(3), 515–534. <https://doi.org/10.1002/pits.22628>
- Nonte, S., Clerkin, A., & Perkins, R. (2022). An examination of science achievement and school compositional effects in Ireland using TIMSS data. *European Journal of Educational Research*, 11(4), 2523-2536. <https://www.eu-jer.com/an-examination-of-science-achievement-and-school-compositional-effects-in-ireland-using-timss-data>
- O’Farrell, P., Wilson, C., & Shiel, G. (2022). Teachers’ perceptions of the barriers to assessment of mental health in schools with implications for educational policy: A systematic review. *British Journal of Educational Psychology*, 00, 1– 21. <https://doi.org/10.1111/bjep.12553>
- Pitsia, V. (2022). Examining high achievement in mathematics and science among post-primary students in Ireland: a multilevel binary logistic regression analysis of PISA data. *Large-scale Assessments in Education*, 10(14), 1-30.  
<https://largescaleassessmentsineducation.springeropen.com/articles/10.1186/s40536-022-00131-x>
- Pitsia, V., Lysaght, Z., O’Leary, M., & Shiel, G. (2022). High achievement in mathematics and science among students in Ireland: An in-depth analysis of international large-scale assessment data since 2000. *Irish Educational Studies*. <https://doi.org/10.1080/03323315.2022.2061563>
- Scanlon, G., Radeva, S., Pitsia, V., Maguire, C., & Nikolaevae, S. (2022). Attitudes of teachers in Bulgarian kindergartens towards inclusive education. *Teaching and Teacher Education*, 112, 1–13. <https://doi.org/10.1016/j.tate.2022.103650>

## Conference Presentations/Invited Workshops or Seminars

- Brozo, B., & Mc Ateer, S. (2022, July 4-6). Reading Will and Skill: Exploring Engagement and Reading Achievement in the newest cycles of PISA & PIRLS. In G. Shiel (Chair), *Engagement in reading in Europe and the US – What can we learn from recent cycles of PIRLS and PISA?* Symposium conducted at the 22<sup>nd</sup> European Conference on Literacy, Dublin, Ireland.
- Clerkin, A. (2022, September 1). *Ireland’s Transition Year: History and research*. Invited presentation to Japan-Ireland Committee and Mr Naoki Furukawa MP, Farmleigh House, Dublin.

- Clerkin, A. (2022, August 25). *Self-perceived maturity during a gap year at age 15*. Paper presented to the European Association for Research in Adolescence, Dublin.
- Delaney, E. (2022, July 4-6). Reading engagement at primary level: Patterns from PIRLS. In G. Shiel (Chair), *Engagement in reading in Europe and the US – What can we learn from recent cycles of PIRLS and PISA?* Symposium conducted at the 22<sup>nd</sup> European Conference on Literacy, Dublin, Ireland.
- Delaney, E. (2022, July 4-6). “Ready for a girl doctor”: *Representations of gender in constructed responses of children in Ireland to a digital reading task* [Conference presentation]. Twenty-second European Conference on Literacy, Dublin, Ireland.
- Delaney, E. (2022, July 8). *Standardised testing: What can it tell the teacher?* Invited seminar at Literacy Association of Ireland Summer Course for Teachers (in association with 22<sup>nd</sup> European Conference on Literacy), Dublin, Ireland.
- Denner, S. (2022, November 9-12). *A Comparison of Outcomes from Spring and Autumn Administrations of PISA Tests in Ireland*. 23rd Annual Meeting of the Association for Educational Assessment – Europe, Dublin, Ireland.
- Duggan, A., Karakolidis, A., Clerkin, A., Gilleece, L. & Perkins, R. (2022, November 11). *Patterns of educational inequalities in mathematics and science: An analysis using three cycles of TIMSS in Ireland*. Paper presented to the 23<sup>rd</sup> Annual Meeting of the Association for Educational Assessment –Europe, Dún Laoghaire.
- Educational Research Centre [various staff] (2022, Nov 28 – December 1<sup>st</sup>). *Four-day study visit from Palestine’s Ministry of Education, involving meetings and presentations from ERC staff on topics such as governance, data sharing and data management, TIMSS, NAMER, PISA, PIRLS, DEIS, TPL, DLF, DOTS, Transition Year, and test development*. Educational Research Centre.
- Flannery, D., Clavel, J. G., & Gilleece, L. (2022, June 30<sup>th</sup> – July 1<sup>st</sup>). *School socioeconomic context and student achievement: A heterogeneous analysis using Ireland’s PISA 2018 data*. Paper presented to the Annual Meeting of the Economics of Education Association, Porto.
- Flannery, D., Gilleece, L., & Clavel, J. G. (2022, April 7<sup>th</sup> – 9<sup>th</sup>). *School socioeconomic context and student achievement: A heterogeneous analysis using PISA 2018 data*. Paper presented at the Annual Meeting of the Educational Studies Association of Ireland, online.
- McAteer, S. (2022, August 24-27). *Parental influences on career expectations of 15-year-old students in Ireland*. 18<sup>th</sup> Biennial Conference of the European Association for Research on Adolescence, Dublin, Ireland.
- McHugh, G., & Denner, S. (2022, July 4-6). Engagement in Reading: PISA 2018. In G. Shiel (Chair), *Engagement in reading in Europe and the US – What can we learn from recent cycles of PIRLS and PISA?* Symposium conducted at the 22<sup>nd</sup> European Conference on Literacy, Dublin, Ireland.
- Pagkratidou, M., Michailides, M., Pitsia, V., & Karakolidis, A. (2022, October 12). *Factors associated with students’ intentions to pursue STEM careers based on PISA data from Greece (in Greek)*. Poster presented at the 18<sup>th</sup> Panhellenic Conference of Psychological Research, Hellenic Psychological Society.
- Rawdon, C. & Gilleece, L. (2022, February 23). *Development of a framework for the evaluation of Teachers’ Professional Learning*. Invited presentation to the Junior Cycle for Teachers Team Leaders, Lucan.
- Rawdon, C. & Gilleece, L. (2022, June 22<sup>nd</sup>). *Developing an evaluation framework for teachers’ professional learning in Ireland: Presentation of phases 1 and 2*. Invited presentation to the representatives from TPL Steering Group organisations, online.

#### Software or Tests

- Educational Research Centre. (2022). *New Drumcondra Primary Mathematics Test: Technical Supplement to the Manual. Levels 1 – 6 (Paper version)*. Author.
- Educational Research Centre. (2022). *New Drumcondra Primary Mathematics Test: Technical Supplement to the Manual. Levels 3 – 6 (Computer-based version)*. Author.

- Educational Research Centre. (2022). *New Drumcondra Primary Reading Test: Technical Supplement to the Manual. Levels 1 – 6 (Paper version)*. Author.
- Educational Research Centre. (2022). *New Drumcondra Primary Reading Test: Technical Supplement to the Manual. Levels 3 – 6 (Computer-based version)*. Author.
- Foras Taighde ar Oideachas. (2022). *Triail Nua Mhatamaitice Dhroim Conrach do Bhunscoileanna: Lámhleabhar Riaracháin agus Léirmhínithe Leibhéal 1-S (Triail Scagtha)(Leagan páipéir)*. Údar.\*
- Foras Taighde ar Oideachas. (2022). *Triail Nua Mhatamaitice Dhroim Conrach do Bhunscoileanna: Lámhleabhar Riaracháin agus Léirmhínithe Leibhéal 2 (Leagan páipéir)*. Údar.\*
- Foras Taighde ar Oideachas. (2022). *Triail Nua Mhatamaitice Dhroim Conrach do Bhunscoileanna: Lámhleabhar Riaracháin agus Léirmhínithe Leibhéal 3-6 (Leagan páipéir)*. Údar.\*
- Foras Taighde ar Oideachas. (2022). *Triail Nua Mhatamaitice Dhroim Conrach do Bhunscoileanna: Lámhleabhar Riaracháin Leibhéal 3-6 (ar líne)*. Údar.\*
- Foras Taighde ar Oideachas. (2022). *Triail Nua Mhatamaitice Dhroim Conrach do Bhunscoileanna, Leibhéal 1 – 6 (leagan páipéir)*. Údar.\*
- Foras Taighde ar Oideachas. (2022). *Triail Nua Mhatamaitice Dhroim Conrach do Bhunscoileanna, Leibhéal 3 – 6 (leagan ar líne)*. Údar.\*

\* Re-released with an updated Irish translation, following consultation with teachers and language experts.

## Chapter 3: Governance

The ERC progresses its work through both its Board and its Audit and Risk Committee (ARC).

### Governing Board

The Board consists of a Chairperson and four ordinary members, all of whom are appointed by the Minister for Education. The members of the Board were initially appointed for a period of 5 years with membership expiring on 4<sup>th</sup> July 2021. Three of the members were re-appointed for a period of three years and the Chairperson of the Board retired. The Deputy Chairperson took the role of Acting Chairperson of the Board until the appointment of the new chair of the Board in July 2022.

This appointment resulted in a vacancy at ordinary member level which is awaiting appointment.

The gender balance for the Board is 50:50. The appointment of the 5<sup>th</sup> member when it occurs will bring the gender split to 60:40.

The table below details the appointment period for current members:

Board Member	Role	Date of appointment	Expiry of appointment	Date of re-appointment
Dr Denise Burns	Deputy chairperson	05/07/2016	04/07/2021	12/07/2021
	Acting Chairperson	05/07/2021	27/07/2022 Expiry on appointment of new Chairperson	
Prof Michael Martin	Ordinary Member	05/07/2016	04/07/2021	12/07/2021
Mr Edward Murtagh	Ordinary Member	05/07/2016	04/07/2021	12/07/2021
	Chairperson	27/07/2022		
Dr Sharon Feeney	Ordinary Member	26/11/2021	25/11/2026	N/A

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:

- Strategic planning
- 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, including significant amendments to the pension benefits of the CEO and staff

- appointment, remuneration and assessment of the performance of, and succession planning for the CEO; and
- approval of annual budgets and corporate plans
- approval of annual reports and financial statements
- Governance matters including internal policies;
- Reports from Audit and Risk Committees and internal audits;
- Staffing; and
- Declarations of interest.

Membership of the Board in unremunerated.

The schedule of attendance at the Board meetings for 2022 is as follows:

<b>Member</b>	<b>Board (number of meetings)</b>
Mr Edward Murtagh	6
Dr Denise Burns	5
Prof Michael Martin	6
Dr Sharon Feeney	6

Meetings are attended by the CEO and the Principal Officer who is the Secretary to the Board. Other staff join meetings as appropriate. The Board meets regularly without ERC staff members present and Board members communicate with each other between meetings when required.

Minutes from Board meetings are published on the ERC website (<https://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 informed of matters arising within the ERC.

The Board continues to work within the principles of the Code of Practice for the Governance of State Bodies (COP) 2016 and reports regularly to its parent Department, the Department of Education (DoE). The ERC reviewed its level of compliance with the COP in Q4 2019. An external review of its current compliance with the COP and a review of the Board and ARC effectiveness are on the work programme for 2023 with audit scoping for approval by the Audit and Risk Committee.

In March 2022 the Board released its second Strategic Plan.

Organised along the three themes of stabilise, enhance and innovate to reflect the current context and strategic priorities of the ERC, this Strategic Plan aims to stabilise the ERC's programme of work and ways of working; to further enhance capacity, resources and governance; and, in certain areas of the ERC's work, implement innovations so that it can better deliver excellence and efficiency.

In May 2022, following the resignation of Dr Jude Cosgrove as CEO of the ERC, the Board appointed Dr Aidan Clerkin as interim CEO to cover the period required for the appointment of a longer term CEO. The

Board worked closely with the Department of Education on this recruitment.

The Board has established one committee, as follows.

### [Audit and Risk Committee \(ARC\)](#)

The role of the ARC is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurances.

The ARC comprises four members of the Board and one independent member.

The table below details the appointment period for current members:

ARC Member	Role	Date of appointment	Expiry of appointment	Date of re-appointment	Expiry of appointment
Mr Edward Murtagh	Chairperson Ordinary Member	05/07/2017 13/09/2022	05/09/2021	05/09/2021	13/09/2022
Mr Ray Mooney	Deputy Chairperson Chairperson	14/11/2019 13/09/22	13/09/2022	N/A	
Prof Michael Martin	Ordinary Member	05/07/2017	05/09/2021	05/09/2021	
Dr Denise Burns	Ordinary Member	05/07/2017	05/09/2021	05/09/2021	
Dr Sharon Feeney	Ordinary member	30/05/2022	29/05/2026	N/A	

The schedule of attendance at the ARC meetings for 2022 is as follows:

Member	ARC (number of meetings)
Mr. Edward Murtagh	4
Dr. Denise Burns	3
Prof Michael Martin	4
Mr. Ray Mooney	4
Dr. Sharon Feeney	3

Membership of the ARC is unremunerated.

The Audit and Risk Committee operates within the principles of the Code of Practice for the Governance of State Bodies 2019, oversees the ERC's Internal Audit function, and works to:

- Ensure risk assessment identification, monitoring and mitigation processes are put in place within the organisation to identify the nature, extent and financial implications of risks facing the ERC.
- Assess the likelihood of identified risks occurring.
- Assess the ERC's ability to manage and mitigate the risks that do occur.
- Implement a strategic plan (issued in March 2022) which is subject to regular reviews of both short and long term goals and an evaluation of the risks to bring those plans to fruition.

The ARC is independent from the financial management of the organisation and it ensures that the internal control systems including audit activities are monitored actively and independently.

In 2022, work continued on the ERC's internal processes for risk management.

In relation to the review of internal controls, the internal audit programme for 2022 was as follows:

- Internal Financial Control – Accounts Receivable Cycle Review
- Procurement
- Information Communication Technology

Findings were reviewed by the ARC and will be considered in any policy and process updates.

A formal annual draft written report to the Board, for the year 2022, was reviewed in February 2023 for issue at the Board meeting of 14 February 2023.

The ARC also continues to put data protection as a core item in its meetings.

## [\*\*Governance highlights 2022 and priorities for 2023\*\*](#)

### ***Key achievements overseen by the Board and ARC during 2022 include:***

Key achievements overseen by the Board and ARC during 2022 include:

- ✓ Appointment of New Board and ARC member (Dr Sharon Feeney)
- ✓ Appointment of a new Chair of the Board and resulting appointment of a new chair of the ARC
- ✓ 6 Board meetings
- ✓ 4 ARC meetings
- ✓ Board met with the Central Policy Unit of the Department of Education in May 2022
- ✓ Publication of the ERC's second Strategic Plan
- ✓ Appointment of an interim CEO
- ✓ The running of recruitment campaigns for several positions including Interim CEO, Interim Fellow, Research Assistants, Research Assistants with fluent Irish, Research Associates, Research Associate with fluent Irish and HEO Test Department
- ✓ Coimisinéir Teanga investigation completed and agreement reached with DoE for urgent test development work
- ✓ Three internal audits for the Financial Year 2022 were completed
- ✓ Completion of Blended working policy with roll out at year end 2022
- ✓ Workforce plan review at an advanced stage
- ✓ A number of HR policies and accounting policies approved or revised
- ✓ ARC and Board Terms of Reference updated
- ✓ Major updates to the transfer of the test department building matters with an agreement in principle reached by both parties (with transfer of the property to the ERC concluded in Q2 2023)
- ✓ A comprehensive review of and some upgrades to the ERC's IT infrastructure and IT governance completed
- ✓ 3 IT policies approved and Disaster Recovery Policy at advanced stage
- ✓ Handover of Test Department to new HEO and management of risks involved in the changeover in management
- ✓ Integration of Test Department in main Centre account system (SAGE)
- ✓ Continued Covid 19 Management
- ✓ New front door and archive room access revised in response to GDPR internal audit findings
- ✓ Test pricing review initiated (ongoing)

- ✓ Appointment of accountants for the FS 2022
- ✓ Work on library/online journal access continues
- ✓ Disability Survey and Disability Awareness training rolled out and completed in January 2023.
- ✓ Single Pension Scheme yearly statements issued
- ✓ Available pension data were compiled and an external supplier provided pension statements for ERC staff on the Single Scheme. Work on consolidation of pension information continues.
- ✓ ERC stepped in at short notice (re: Russia/Ukraine) to host IEA's International Research Conference in June 2023 – preparations ongoing.
- ✓ ERC researchers had senior roles on organising committees for several major international conferences held in Dublin in 2022, including the European Conference on Literacy, European Association for Research in Adolescence, and Association for Educational Assessment–Europe.
- ✓ ERC staff publications in 2022 are listed at: <https://www.erc.ie/2022/02/22/publications2022/>
- ✓ ERC hosted delegations of researchers/policy-makers from Palestine, Spain, Belgium, and Japan.
- ✓ Roll out of new online paper ordering system on DOTS platform

***The Board has identified the following as priorities for 2023:***

- ✓ Appointment of a new Board member is a very high priority and the ERC will continue to seek regular updates from its parent Department
- ✓ Review of the Statutory Instrument
- ✓ Continue the implementation of the Strategic Plan (2022/2024)
- ✓ Roll out of the risk management software across the organisation
- ✓ Finalisation of a long-term service-level agreement with DCU.
- ✓ Further upgrades of the ERC's IT infrastructure and IT governance, including the roll out of additional IT policies.
- ✓ Review of all internal and external audits findings and updates to policies and processes as required.
- ✓ Review and remedy of external and internal audit findings from 2022
- ✓ Three internal audits: Financial Internal Controls, Review of ERC compliance with the Code of Practice 2016 and Review of Board and ARC effectiveness.
- ✓ A number of procurement exercises are required in 2023 to include print, data entry, architectural services, public relation services
- ✓ Depending on DoE priorities, the completion of the Critical Review due since 2021
- ✓ Implementation of the Data Sharing and Governance Act 2019
- ✓ Review and Implementation of the Climate Action Plan 2023 (Climate Action and Low Carbon Development (Amendment) Act 2021
- ✓ Implementation of the Disability Act 2005
- ✓ Approval of budgets from DoE to allow for further enhancements to the ERC's services in the Irish language, particularly as they relate to assessment
- ✓ Discussions with DOE of online and paper tests pricing review
- ✓ Progress lease agreement with DCU
- ✓ Increase the number of fluent Irish Speakers within the ERC

## Financial Statement 2022 and related disclosures

The financial position of the ERC is as disclosed in our 2022 annual accounts, audited by the Comptroller and Auditor General in 2023. The accounts were drafted by:

Mazars  
Mazars Harcourt Centre,  
Block 3,  
Harcourt Road,  
Dublin 2

and audited by

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

The ERC's accounting years follow calendar years.

The ERC issued draft unaudited accounts to its parent department, the Department of Education (DoE) in Q1 2023 before audit from the Comptroller and Auditor General.

The ERC will publish on its website its annual report 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 relevant aspects of the Public Spending Code
- The Government travel policy.

The Board has put in place processes to ensure an effective system of internal control. The ERC is a small organisation and has no capacity to conduct its own internal audits. Audits are, therefore, conducted by external third-party suppliers. The ERC is continuously updating its processes to fit its specific requirements<sup>5</sup>.

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<sup>5</sup> 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 sells standardised tests to schools. No commercially significant developments affected the ERC in 2022.

### 1. DETAILS OF EXPENDITURES ON EXTERNAL CONSULTANCY/ADVISER FEES

Legal fees	40,828.53
Accountancy	51,903.85
Professional and Consultancy Fees	92,015.16
Professional and Consultancy Fees (Project related)	122,353.00
<b>Total:</b>	<b>307,100.54</b>

### 2. DETAILS OF PAY BILLS

Government pay guidelines on the pay of the CEO and ERC employees are complied with.

Overall payroll costs for 2022: €2,585,898

ERC Staff: €2,455,003

ERC Casual staff for project work: €92,276

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 <b>12 months</b> fell within the pay band
60,001 - 70,000	2
70,001 - 80,000	5
80,001 - 90,000	1
90,000 - 100,000	-
100,001 - 110,000	-
110,001 - 120,000	2
120,001 - 130,000	0

Pension contributions were made for staff members of the Single Pensions schemes. For the 12 month-period the total is €59,632 and covers 32 members of staff. The Scheme currently covers 47 ERC members. 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. Dublin City University (DCU) was responsible for the payment of pensions (including payment of lump sums) for the duration of the transition agreement which lapsed in September 2018. Interim arrangements were in place in 2020 and ERC manages its own pensions since January 2021.

### 3. DETAILS OF COMPENSATION TO KEY MANAGEMENT

- No member of the Board received Board fees.

- Prof Michael Martin who is residing in the USA attends Board and ARC meetings by remote video conferencing. In 2022, all meetings for both Board and ARC were held remotely.
- There were no payments to Board or ARC members for work related to their work as ERC Governing Board member other than vouched expenses (€486.30 received by Denise Burns).
- The CEO remuneration package amounted to €132,083. This is split between the former CEO for the period 1<sup>st</sup> January to 30<sup>th</sup> April 2022 (€44,376) and the interim CEO for the period 1<sup>st</sup> May to 31 December 2022 (€87,707).
- The former CEO also received vouched expenses relating to national and international travel of €940. The Interim CEO received €575.67 on vouched expenses relating to conference attendance.
- Research Fellows and Senior Administrator received a total payment of €5,973.85 for vouched expenses in relation to national and international travel and various project and office related expenditures. This figure is included in the travel and subsistence expenses quoted below.
- Post-employment benefits:
  - A pension lump sum payment was made to a retiring staff member in January 2022, the value of same is included in the pay related expenditure. Monthly pension payments were made by ERC to two staff member, other pensions pre-existing before 2021 continue to be carried out by DCU.
  - There were no pension years added during the year and there were no cases of retirement without normal actuarial reductions.

#### 4. TRAVEL AND SUBSISTENCE

**Project related:**

National travel: € 29,695

International travel: € Nil

**Non-project related:**

National: € 486.00

International: €10,040.06

Total: €40,221.00

#### 5. HOSPITALITY

Total hospitality expenditure for 12 months: €1,020.00

Includes:

- Catering for ERC events and staff training-related costs: € 129.00
- Meeting catering: € 891.00

#### 6. ICT

**Project related:**

Hardware: €184,751.43

Online programme: € 10,907.60

Survey Administration and Technical Support: €193,359.60

**Non-project related:**

Hardware: € 28,871.04

Software: € 87,581.64

Other : € 33,258.43

## 7. PUBLICATIONS

### **Irish Journal of Education:**

IJE/Publication Sales:	€ Nil
JStor Online Journal Sales:	€ 377
Total publications sales:	€ 377
Printing Costs IJE:	€ Nil

### **Book and journal purchases:**

Books expenditure:	€ 646.04
Journal expenditure:	€ 18,085

The ERC Report on Protected Disclosure is in Appendix 2.

The ERC's Financial Statement, inclusive of the Comptroller and Auditor General Report, and the Statement on Internal Control for 2022 are available in Appendix 3.

## Appendix 1: Non-exhaustive list of activities consistent with the furtherance of the objects of the 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 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: Report on Protected Disclosure

The ERC adopted its own policy on protected disclosures on 25 January 2018 in accordance with section 21 (1) of the Protected Disclosure Act 2014 and the requirement of the Code of Practice for the Governance of State Bodies (2016).

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 2022 and both a copy of the ERC policy and the 2022 annual report on protected disclosure are available on the ERC website (<https://www.erc.ie>).

**EDUCATIONAL RESEARCH CENTRE**  
**Report and Financial Statements**  
**For the year ended**  
**31 December 2022**

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## **EDUCATIONAL RESEARCH CENTRE**

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### **REPORT AND FINANCIAL STATEMENTS 2022**

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## EDUCATIONAL RESEARCH CENTRE

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### BOARD MEMBERS AND OTHER INFORMATION

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**BOARD MEMBERS**

Dr Denise Burns  
Prof Michael Martin  
Mr Edward Murtagh  
Dr Sharon Feeney

**BUSINESS ADDRESS**

DCU, St Patrick's College Campus  
Drumcondra  
Dublin 9  
D09AN2F

**AUDITORS**

Comptroller and Auditor General  
3A Mayor Street Upper  
Dublin 1  
D01 PF72

**BANKERS**

Allied Irish Banks PLC  
140 Lower Drumcondra Road  
Dublin 9

**SOLICITORS**

Holmes  
Suite 1  
2 Ely Place,  
Dublin 2  
D02FR58

O'Connell Brennan  
Armitage House  
10 Lower Hatch Street  
Dublin 2

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## EDUCATIONAL RESEARCH CENTRE

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## GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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### **Governance**

The Board of the Educational Research Centre was established under the Educational Research Centre (Establishment) Order, 2015. The functions of The Board are set out in section 45 of this Order. The Board is accountable to the Minister for Education and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Educational Research Centre are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team follow the broad strategic direction set by the Board, and ensure that all members of the Board have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of the Educational Research Centre.

### **Responsibilities of the Board**

The work and responsibilities of the Board are set out in its Terms of Reference which also contain the matters specifically reserved for decision of the Board. Standing items considered by the Board include:

- Strategic planning
- Governance matters including internal policies;
- Delegated authority levels and risk management policies;
- Finance / Accounts including approval of annual budgets and corporate plans;
- Appointment, remuneration and assessment of the performance of, and succession planning for, the CEO;
- Reports from Audit and Risk Committees and internal audits;
- Staffing; and
- Declarations of interest.

Section 45 of the Educational Research Centre Order, 2015 requires the Board to keep, in such form as may be approved by the Minister for Education with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of all money received and expended by it.

In preparing these financial statements, the Board 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 a going concern basis unless it is inappropriate to presume that it will continue in operation; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position, and enable it to ensure that the financial statements comply with Section 47 of the Educational Research Centre Establishment Order, 2015.

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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The Board is responsible for approving the annual plan and budget. An evaluation of the performance of the Centre (actual performance against plan/budget required by the Code of Practice para 1.19) by reference to the annual plan and budget is issued to the Audit and Risk Committee (ARC) at each meeting and the ARC reports findings to the Board.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

The Board considers that the financial statements of the Educational Research Centre give a true and fair view of the financial performance and the financial position of the ERC at 31 December 2022.

#### **The Board Structure**

The Board consists of a Chairperson and four ordinary members, all of whom are appointed by the Minister for Education. The members of the Board were initially appointed for a period of 5 years with membership expiring on 4<sup>th</sup> July 2021. Three of the members were re-appointed for a period of three years and the Chairperson of the Board retired. The Deputy Chairperson took the role of Acting Chairperson of the Board until the appointment of the new chair of the Board in July 2022. This appointment resulted in a vacancy at ordinary member level which is awaiting appointment.

The Board meet at least 6 times per year. There were 7 meetings in 2022.

The table below details the gender balance of our Board during 2022:

<b>Period</b>	<b>Male Board Members</b>	<b>Female Board Members</b>
1 January 2022 to 31 December 2022	2	2

The Educational Research Centre (Establishment) Order 2015 (S.I. No. 392/2015) states that the Centre shall have 5 members. While it is preferable to maintain an even gender split on the board this will be impacted when, on the appointment of the new ordinary member, there will be a 60:40 split. Any future board appointments will be cognisant of the need to maintain that diversity.

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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The table below details the appointment period for current members:

Board Member	Role	Date of appointment	Expiry of appointment	Date of re-appointment
Dr Denise Burns	Deputy chairperson Acting Chairperson	05/07/2016 05/07/2021	04/07/2021 Expiry on appointment of new Chairperson 27/07/2022	12/07/2021
Prof Michael Martin	Ordinary Member	05/07/2016	04/07/2021	12/07/2021
Mr Edward Murtagh	Ordinary Member Chairperson	05/07/2016 27/07/2022	04/07/2021	12/07/2021
Dr Sharon Feeney	Ordinary Member	26/11/2021	25/11/2026	N/A

The Board has established one committee, as follows:

**Audit and Risk Committee (ARC):** comprised four members of the Board and one independent member appointed in Q4 2019 until 5<sup>th</sup> September 2021 at which point one member retired. The role of the ARC is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurances. The ARC is independent from the financial management of the organisation. In particular, the ARC ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports directly to the Board after each meeting. A formal annual draft written report to the Board, for the year 2022, was reviewed in February 2023 for issue at the first Board meeting of 14 February 2023. The members of the Audit and Risk Committee are Mr Edward Murtagh (Chairperson until September 2022), Mr Ray Mooney (Chairperson from September 2022), Dr Denise Burns, Prof Michael Martin and Dr Sharon Feeney. There were 4 meetings of the ARC in 2022.

The members of the Audit and Risk Committee are:

ARC Member	Role	Date of appointment	Expiry of appointment	Date of re-appointment
Mr Edward Murtagh	Chairperson Ordinary Member	05/07/2017 13/09/2022	05/09/2022	05/09/2021
Mr Ray Mooney	Deputy Chairperson Chairperson	14/11/2019 13/09/2022	21/10/2025 20/10/2027	N/A
Prof Michael Martin	Ordinary Member	05/07/2017	05/09/2021	05/09/2021
Dr Denise Burns	Ordinary Member	05/07/2017	05/09/2021	05/09/2021

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## EDUCATIONAL RESEARCH CENTRE

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Dr Sharon Feeney	Ordinary member	30/05/2022	29/05/2026	N/A
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## GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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### Schedule of Attendance, Fees and Expenses

The Board Members do not receive a fee. A schedule of attendance at the Board and Committee meetings for 2022 is set out below including the expenses received by each member.

Member	Board (number of meetings)	ARC (number of meetings)	Expenses 2022 (€)
Mr Edward Murtagh	6	4	0
Dr Denise Burns	5	3	180
Prof Michael Martin	6	4	0
Mr Ray Mooney	N/A	4	0
Dr Sharon Feeney	6	3	0

### Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the ERC has complied with the requirements of the Code of Practice for the Governance of State Bodies (“the Code”), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

<i>Consultancy Costs</i>	€
Legal fees	40,283
Audit & Accountancy	51,904
Professional & Consultancy – General	92,015
Professional & Consultancy – Project Related	122,353
Total:	306,555

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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#### *Legal Costs and Settlements*

There were no cumulative legal costs incurred in 2022 including legal fees and compensation costs in relation to any court cases or compensations.

#### *Travel and Subsistence Expenditure*

Travel and subsistence expenditure is categorised as follows:

	2022	2021
	€	€
Domestic		
– Board	486	-
– Employees	29,695	189
International		
– Board	-	-
– Employees	<u>10,040</u>	<u>1,010</u>
<b>Total</b>	<b><u>40,221</u></b>	<b><u>1,199</u></b>

CEO travel expenses included above are as follows:

National: €Nil

International: €1,515 (Jude Cosgrove €940; Aidan Clerkin €575)

€1,486 was paid to Mr Edward Murtagh for work done on PISA which is unrelated to his work on the Board and which is included in the employee domestic travel expenditure amount in the table above.

#### *Hospitality Expenditure*

The Income and Expenditure Account includes the following hospitality expenditure:

	2022	2021
	€	€
Staff hospitality	129	-
Client hospitality	<u>891</u>	<u>—</u>
<b>Total</b>	<b><u>1020</u></b>	<b><u>—</u></b>

The Board has adopted the Code of Practice (COP) for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The ERC has been working towards full compliance since its inception in October 2015 and issued a gap analysis of the Code of Practice for the Governance of State Bodies (2016) to its overseeing section of its parent department in November 2019. Work continues on matters such as internal audits, risk management, IT and HR policies. An audit of compliance with the COP is due to be carried out in 2023.

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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Following the retirement of the Chairperson in July 2021, the Deputy Chairperson took the role of Acting Chairperson until the appointment of a new Chair of the Board. The appointment took place in September 2021 and resulted in a vacancy for an ordinary member and work is ongoing between the DoE and Public Appointments Service to fill the position. Matters relating to the ownership of the Test Department building are still with the ERC's legal team but significant progress was made in 2021. Although it was expected that the matter be resolved by the end of 2022, arising matters such as possible tax liability queries have delayed the process slightly and it is now hoped that the matter be concluded in 2023.

The CEO of the ERC resigned in April 2022. The post was filled through internal recruitment on an interim basis and the Board is currently working to fill the post on a long-term basis. This process was delayed by the recruitment of the Chair of the Board.

Discussions on the long-term replacement to the transition agreement between the ERC and DCU did not progress as much as expected in 2022 but discussions resumed in early 2023 with both legal teams.

Funding for ERC pension payments for post 2020 retirees were identified in early 2022. Payments of pensions for staff who retired after 2015 but before 2021 continue to be paid by DCU, however it is expected that they will transfer to ERC in the medium term.

Inclusivity and respect underpin all aspects of our work and are related to the principle of collaborative spirit. In addition, the ERC places a high value on being aware of and sensitive to the range of needs and interests of the diverse groups within and connected to the education system.

The themes of Equality, Diversity and Inclusion are of relevance to all of the ERC's work but in particular to four areas –

- accessibility of the building;
- accessibility and diversity of representation in ERC tests and other outputs (e.g. reports);
- accessibility and diversity of representation in ERC staff working with each other ;
- accessibility and diversity of representation in consulting with the range of stakeholders that interact with the ERC.

These themes were identified, in consultation with staff and stakeholders, as of particular importance in the ERC's Strategic plan for the period 2022-2024.

#### On behalf of the Board

  
Aidan Clerkin (Jun 27, 2023 09:05 GMT+1)

**Dr Aidan Clerkin**  
Chief Executive Officer

  
Edward Murtagh (Jun 27, 2023 09:48 GMT+1)

**Mr Edward Murtagh**  
Chairperson

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL FINANCIAL CONTROL

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#### **Scope of Responsibility**

On behalf of the Educational Research Centre I acknowledge the Board's responsibility for ensuring that an effective system of internal control is implemented, monitored and maintained, with improvements as required. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

#### **Purpose of the System of Internal Control**

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, was in place in the ERC for the year ended 31 December 2022 and up to the date of approval of the financial statements, except for the internal control issues outlined below. The ERC complies with the requirements of the Public Spending Code.

#### **Capacity to Handle Risk**

The ERC has an Audit and Risk Committee (ARC) comprising of 5 members (the 5<sup>th</sup> member was appointed in May 2022). The members include the Chairperson and 3 other members of the Board and one external member with financial and audit expertise who was appointed Deputy Chairperson in September 2021. Following the appointment of the Chair of the ARC as Chair of the Board in November 2022, the Deputy Chairperson of the ARC was appointed Chairperson of the ARC.

The ARC met four times in 2022.

The Audit and Risk Committee operates within the principles of the Code of Practice for the Governance of State Bodies, oversees the ERC's Internal Audit function, and works to:

- Ensure risk assessment identification, monitoring and mitigation processes are put in place within the organisation to identify the nature, extent and financial implications of risks facing the ERC.
- Assess the likelihood of identified risks occurring.
- Assess the ERC's ability to manage and mitigate the risks that do occur.
- Implement a strategic plan (issued in March 2022) which is subject to regular reviews of both short and long term goals and an evaluation of the risks to bringing those plans to fruition.

In relation to the Financial Year 2022, three internal audits were carried out:

- Information Communications Technology Audit;
- Procurement Audit;
- Internal Financial Control Audit - Accounts receivable Cycle Review (covered the period December 2021 to November 2022).

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL FINANCIAL CONTROL

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The Audit and Risk Committee reviewed the findings of the various internal audits and approved the responses at its meeting of 13 December 2022 and 14 February 2023 and by email on 28 February 2023. The findings of the 2022 audits were included in the 2022 ARC report to the Board presented on 14 February 2023 and updated on 28 February 2023.

Updates to the accounting policies were approved by the Board on 13 December 2022.

Risk Management is a recurring item at both Board and ARC meetings. The Risk Policy was finalised at the ARC and Board Meetings of 18 February 2022. The ERC is still working towards formalisation of its Risk Register and the ERC continued to have extensive discussions with the DoE on risk throughout 2022 and to inform the DoE on risk in its quarterly early warning reports and regular governance meetings. The ERC procured risk management software in 2022 and has commenced the roll out of same with initial inputs being worked on. It is expected that the roll out of this system will allow all sections of the ERC to feed into organisational risks and allow a more consolidated approach to risk management. The various audits as well as regular project reports by the Centre's Project Managers continue to populate the reviews of strategic risks.

The ERC has Terms of Reference for the Board as well as a Code of Conduct for Board members and employees which sets out the agreed standards of principles and practice in relation to confidentiality and conflicts of interest. The Board reviewed the Terms of Reference of the Audit and Risk Committee as well as its own terms at its meeting of 10 November 2022.

The Protected Disclosure Policy was adopted on January 17th 2018 and the anti-fraud policy on the 13th of November 2018. The protected disclosure report for 2022 is available on the ERC website. There were no protected disclosure in 2022.

With regards to the General Data Protection Regulation which came into effect in May 2018, the ERC continues to regularly review its internal practices in relation to data gathering and storing. In light of the Data Sharing and Governance Act 2019, which came into force on 16 December 2022, the ERC has had extensive communication with the DoE, the OGCIO and ETB schools (which, unlike other schools, are designated as public bodies and therefore come within the scope of the legislation) to work towards signed shared agreements to allow the work of the ERC to continue with ETB schools. It should be noted however that the legislation has resulted in numerous delay in the rolling out of the TIMSS Main study and is currently the basis for restriction of ETB schools' access to online tests and reports that require sharing of personal data. Work to resolve this matter urgently continues with the support of the Department of Education.

#### **Risk and Control Framework**

The ERC has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

The risks identified are reviewed and managed by the CEO and the Audit and Risk Committee, who in turn inform the Board as needed. Through open discussions with both the Audit and Risk Committee and its Board the ERC is confident that information relating to risk is accurately conveyed to members. The Principal Officer was appointed Chief Risk Officer at the ARC meeting of December 2021 and work continued in 2022 to address the formalisation of risk management processes within the organisation.

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL FINANCIAL CONTROL

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The identification of risks includes the controls and actions needed to mitigate them and assigns responsibility for operation of controls to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business financial and processes have been documented,
- documentation of key Governance and HR processes are documented for the most part with some items in progress,
- financial responsibilities have been assigned at management level with corresponding accountability
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- the systems aimed at ensuring the security of the information and communication technology systems were updated in 2022 and most IT policies updated in 2022 (with the remainder included in the work programme for 2023), and
- there are systems in place to safeguard the assets.

The ERC continuously assesses risks to projects as well as day to day activities of the Centre. It does so through monthly project management risks reports, discussions on specific items taking place in the Centre and by discussing risks at its Senior Management Team meetings and Governance Departmental meetings. The ERC reports all significant risks to the Board and ARC at all of its meetings. It also completes quarterly Early Warnings for issue to its parent Department. The work on the formalisation of the risk register and streamlining of its risk processes continues.

#### **Ongoing Monitoring and Review**

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to those responsible for taking corrective action, and to management and the Board, where relevant, in a timely way. The following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

A number of risks associated with staffing or legacy issues such as pension/payroll/transition and lease agreements, and the nomination of an additional Board member, have been highlighted by the Comptroller and Auditor General (C&AG) and internal auditors on a number of occasions. These risks are largely dependent on making progress in discussions with the Department of Education (DoE) and DCU for resolution. Some further progress has been made on most of the following items in 2022:

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL FINANCIAL CONTROL

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- ✓ Transfer of pension data as well as transfer for service for pre-2015 ERC employees is still pending and discussions continue with DCU.
- ✓ The ERC, following discussions with its Department started managing its own pension payments from January 2021. It received its first funding for payments of post 2020 retirees in 2022 and will work to consolidate its pensioners by transferring the current pre 2020 ERC pensioners (currently managed by DCU) to its own pension arrangements. At this point DCU continue to pay these pensions with no funding available. Before the transfer can take place additional pension funding will need to be secured.
- ✓ Work on the Lease agreement between DCU and ERC continues and although progress has been slower than anticipated (due to external factors) the two legal teams are currently working towards completion of the project.
- ✓ Significant progress has been made on the transfer of the Test Department building to the ERC. The matter is currently with Revenue on the issue of the stamp duty implication of the transfer for the ERC and once this matter is settled the transfer is expected to be completed in a timely manner.
- ✓ The appointment of the Chair of the Board in 2022 has created another Board vacancy at ordinary level so the Board membership is still not at full complement. The DoE and the Public Appointment Commission are now working to fill this latest vacancy.

The CEO of the ERC resigned in April 2022. The post was filled through internal recruitment on an interim basis and the Board is currently working to fill the post on a long term basis. This process was delayed by the delay in the appointment of the Chair of the Board.

#### Procurement

The ERC adheres to relevant public procurement policies and where issues are identified, work is carried out to rectify them. The ERC is working with the Office of Government Procurement (OGP), where frameworks are in place to identify services. However, the ERC has also had to run a number of procurement tenders directly to market. The ERC did not identify any occurrence of non compliant expenditure within the period. In 2022 the ERC tendered for procurement services to assist in such situations and help ensure the ERC complies with its procurement obligations. It also developed a procurement plan to end 2023 to help set a purchasing/procurement strategy relevant to ERC requirements and allow for the acquirement of goods/services in a timely manner.

The high inflation rate in 2022 brought some issues with our current printing contract, procured in 2021, where the suppliers were not in a position to continue working with the ERC at the rates agreed in the original procurement. The ERC sought assistance from its procurement consultant (appointed in June 2022) to manage this matter, who went to market to check whether the increase sought was in line with rates provided by other suppliers. Taking into consideration the findings of this review and the risks brought on by changing suppliers at a critical time of year for printing supplies for the ERC, the increases were agreed. However the contract is for two years (renewable twice for one year) and the ERC will procure for printing services again in 2023 rather than extend the current contract.

The internal auditor appointed in 2020 for a period of two years (renewable twice for one year) withdrew from reappointment in Q1 2022. In order to allow for the planned audits for the year 2022 to proceed, an internal auditor was appointed on the basis of quotations for the year 2022. The services were procured in compliance with procurement rules and fell below the 25K threshold. The ERC is grateful to the auditors for taking over the audit programme for 2022 and for their willingness to engage with ERC despite resourcing issues.

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL FINANCIAL CONTROL

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An internal audit of procurement processes and ICT took place in 2022 and the findings will be worked through. The internal audit on financial control was slightly delayed due into January 2023 due to resourcing issues from the auditors but covers the period December 2021 to November 2022 and was reviewed prior to the conclusion of this statement.

The ERC reached out to the Office of Government Procurement for assistance in running a new competition to ensure appointment of a new auditor by Q1 2023. The appointment process was completed in Jan 2023. The audit programme for 2023 includes a review of compliance with the Code of Practice 2016 (Q1 2023), a review of effectiveness of Board and ARC (End Q3/Q4 2023) and an audit of financial internal controls (Q4 2023)

#### Review of Effectiveness

The Board continues to develop its structure in line with the Code of Practice for the Governance of State Bodies 2016 (COP). A COP compliance review is planned for Q1/Q2 2023 as part of the internal audit programme for the year and the findings from the review will be addressed by the ARC.

I confirm that the ERC has implemented procedures to monitor the effectiveness of its risk management and control procedures. The ERC's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work and the senior management within the ERC responsible for the development and maintenance of the internal financial control framework.

The Audit and Risk Committee reviewed the findings of the financial internal controls audit carried out in 2022 as well as the findings from the C&AG audit of the 2021 Financial Statements (signed off in October 2022) and its management letter issued in November 2022. The internal control review for the 2022 period covered 1<sup>st</sup> December 2021 to 30<sup>th</sup> November 2022 and looked at the Receivable cycle.

The Committee reviewed the internal financial controls audit report on 28 February 2023 and minuted same at its meeting of 14 February 2023 and subsequently reported the findings along with the findings of all internal and external audits carried out in 2022 to the Board by way of its annual report. The Board reviewed and approved the report at its meeting of 14 February 2023

The ARC identified and monitored the implementation of work towards corrective measures for any deficiencies or weaknesses identified and this was then incorporated into the governance action plan, which is the main driver for remediation works for corporate governance failings.

Both Board and ARC perform yearly self-assessments to monitor it performance. Due to the change in Chairs in both the Board and the ARC in late 2022 it was felt that this exercise would have been immaterial due to the end of financial year timing. Therefore a self-assessment was not carried out in January 2023 for the year 2022. However an internal audit of the Board and ARC effectiveness by an external auditor is programmed for Q3 / Q4 2023. In parallel an internal audit of the compliance of the ERC to the Code of Practice for the Governance of State Bodies is planned for end Q1 / early Q2 2023.

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL FINANCIAL CONTROL

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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 2022, the Board, following recommendations from the Audit and Risk Committee, have conducted a review of the effectiveness of the system of internal control on 14<sup>th</sup> February 2023. The Board is satisfied that the period covered up to November 2022 is deemed acceptable as reasonable assurance that the controls were operating effectively for the entire 12 month 2022 period.

**Signed on behalf of The Board:**

**Mr. Edward Murtagh**  
Chairperson

**27 June 2023**

  
Edward Murtagh (Jun 27. 2023 09:48 GMT+11)



**Ard Reachtaire Cuntas agus Ciste**  
**Comptroller and Auditor General**

**Report for presentation to the Houses of the Oireachtas**

**Educational Research Centre**

**Opinion on the financial statements**

I have audited the financial statements of the Educational Research Centre for the year ended 31 December 2022 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 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

***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.

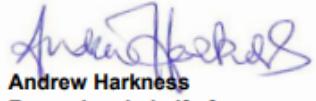
I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**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 a governance statement and Board members' report and a 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.

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.

I have nothing to report in regard to those matters.

  
Andrew Harkness  
For and on behalf of  
Comptroller and Auditor General

27 June 2023



## Ard Reachtaire Cuntas agus Ciste

## Comptroller and Auditor General

### Appendix to the report

#### Responsibilities of Board members

The members are responsible for

- the preparation of annual 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 those 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.

I 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.

#### 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 bodies in receipt of substantial funding from the State in relation to their management and operation. I report if I identify 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 I identify 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.

# EDUCATIONAL RESEARCH CENTRE

## STATEMENT OF INCOME AND EXPENDITURE

	Notes	Year ended 31 December 2022	Year ended 31 December 2021
		€	€
<b>Income</b>			
Core project income	8a	763,423	642,302
Department of Education grant	7	2,681,021	2,381,413
Funding for pension costs		59,632	67,000
Non-core project income	8b	143,202	168,497
Test department sales		1,276,698	1,328,755
Publication sales		-	2,071
Other operating income		307	1,092
Net deferred funding for pensions	14.1	<u>918,000</u>	<u>752,000</u>
		<u>5,842,283</u>	<u>5,343,130</u>
<b>Expenditure</b>			
Staff costs	12	2,585,898	2,261,446
Other operating expenses	9	1,915,277	1,521,731
Retirement benefit costs	14.1	977,632	819,000
Depreciation	15	<u>22,908</u>	<u>23,767</u>
		<u>5,501,715</u>	<u>4,625,944</u>
<b>Total comprehensive income relating to the year</b>		340,568	717,186
Income and expenditure account brought forward		<u>2,686,089</u>	<u>1,968,903</u>
<b>Income and expenditure account carried forward</b>		<u>3,026,657</u>	<u>2,686,089</u>

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 year 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 27 June 2023 and signed on its behalf  
by:

Aidan Clerkin  
Aidan Clerkin (Jun 27, 2023 09:05 GMT+1)

Edward Murtagh  
Edward Murtagh (Jun 27, 2023 09:48 GMT+1)

**Dr Aidan Clerkin**  
Chief Executive Officer

**Mr Edward Murtagh**  
Chairperson

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## EDUCATIONAL RESEARCH CENTRE

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27 June 2023

### STATEMENT OF COMPREHENSIVE INCOME

	Notes	Year ended 31 December 2022	Year ended 31 December 2021
		€	€
Total comprehensive income relating to the year		340,568	717,186
Actuarial gain on retirement benefit obligations	<b>14.1</b>	4,798,000	144,000
Adjustment to deferred retirement benefits funding	<b>14.1</b>	(4,798,000)	(144,000)
<b>Total comprehensive income in the year</b>		<b><u>340,568</u></b>	<b><u>717,186</u></b>

# EDUCATIONAL RESEARCH CENTRE

## STATEMENT OF FINANCIAL POSITION

	Notes	31 December 2022	31 December 2021
		€	€
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	15	43,738	64,035
<b>CURRENT ASSETS</b>			
Stocks	16	307,746	316,508
Receivables	17	428,584	490,318
Cash and cash equivalents	22	2,540,318	2,079,451
		3,276,648	2,886,277
<b>PAYABLES</b>			
Amounts falling due within one year	18	(293,729)	(264,223)
<b>NET CURRENT ASSETS</b>			
		2,982,919	2,622,054
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
Deferred funding asset for pensions – Unfunded Scheme	14	8,952,000	12,871,000
Pension liabilities – Unfunded scheme	14.1	(8,952,000)	(12,871,000)
<b>NET ASSETS</b>			
		3,026,657	2,686,089
<b>RESERVES</b>			
Income and expenditure account		3,026,657	2,686,089

Approved by the board on 27 June 2023 and signed on its behalf by:

Aidan Clerkin  
Aidan Clerkin (Jun 27, 2023 09:05 GMT+1)

Edward Murtagh  
Edward Murtagh (Jun 27, 2023 09:48 GMT+1)

**Dr Aidan Clerkin**  
Chief Executive Officer

**Mr Edward Murtagh**  
Chairperson

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## EDUCATIONAL RESEARCH CENTRE

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27 June 2023

### STATEMENT OF CASH FLOWS

	Notes	Year ended 31 December 2022 €	Year ended 31 December 2021 €
<b>Cash flows from operating activities</b>			
Total income for the year		340,568	717,186
Adjustments for:			
Depreciation		<u>22,908</u>	<u>23,767</u>
		363,476	740,953
Movements in working capital:			
Movement in stocks		8,761	165,256
Movement in receivables		61,733	(275,058)
Movement in payables		<u>29,508</u>	<u>86,084</u>
Net cash inflow from operating activities		<u>463,478</u>	<u>717,235</u>
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant and equipment		(2,611)	(18,364)
Net increase in cash and cash equivalents		460,867	698,871
Cash and cash equivalents at beginning of financial year		<u>2,079,451</u>	<u>1,380,580</u>
Cash and cash equivalents at end of financial year	22	<u>2,540,318</u>	<u>2,079,451</u>

## 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. At the year end the Centre has four members who are appointed by government.

## 2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard, and the Companies Act 2014.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *a) 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.

### *b) 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.

### *c) 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
Artwork	-	0% 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.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

##### *d) Financial assets*

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the income and expenditure account in the year in which it is receivable.

##### *e) 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.

##### *f) 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.

##### *g) 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.

##### *h) 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.

##### *i) 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.

##### *j) Taxation*

Educational Research Centre is a statutory body. It does not trade for gain and therefore is exempt from corporation tax.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

##### *k) Pensions*

The Centre has certain defined benefit retirement arrangements as detailed in note 12.

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 in the case of the College Pension Scheme.

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.

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

##### *l) Receivable Asset*

*Colleges of Education Pension Scheme and Colleges of Education Spouses' and Children's Scheme*  
The ERC 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, the Centre has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice.

As further explained in note 14 to the financial statements, ERC has recognised a deferred pension asset in respect of the Colleges of Education Pension Scheme and Colleges of Education Spouses' and Children's Scheme on the basis that it anticipates that funding will be provided by the State to meet retirement benefit obligations as they fall due. This accounting treatment assumes that any income generated by ERC will in the first instance be applied towards current expenses and that State funding will meet any shortfall in resources to fund future retirement benefit liabilities.

##### *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.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 4. 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:

*a) 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 2022 that is attributed across the whole population of employees.

*b) Property, Plant and Equipment*

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

#### 5. GOING CONCERN

The members are aware that the entity is effectively funded by way of income from the Department of Education. 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 as confirmation of funding for 2023, and the budget for 2023 was agreed in February 2023. The Department of Education undertake this annual process close to the year end and therefore budgets beyond 2023 have not yet been agreed upon. Historically the entity has had no issue in securing continued financing.

Having considered the foregoing, the Board Members 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 could no longer provide financial support.

#### 6. 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.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 7. GRANTS RECEIVED

The ERC was allocated three grants by the Department of Education in 2022, Pay, Non Pay and Pension. The purpose of the grants is to cover Pay, Non Pay (such as general office or project costs) and pension expenditure items. No capital grants were received.

A total grant of €3,444,444 (2021: €3,023,715) was received from the Department of Education. Of the total grants received €763,423 (2021: €642,302) is included in project income and €2,681,021 (2021: €2,381,413) is included in the Department of Education grant.

These grants are accounted for through regular discussions with the Department of Education. Funding for other projects not included in core ERC projects which fall under the Non Pay grant are invoiced to the relevant party.

#### 8. PROJECT INCOME

##### a) *Core Project Income*

Core Project Income	Grantor	2022	2021
		€	€
Delivering Equality of Opportunity in Schools (DEIS) Programme for International Student Assessment (PISA) Trends in International Mathematics and Science Study (TIMSS)	Department of Education – Social Inclusion Unit Department of Education – Central Policy Unit	1,221 271,603	1,903 8,525
Progress in International Reading Literacy Study (PIRLS)	Department of Education – Central Policy Unit	393,021	194,282
Test Standardisation	Department of Education – Central Policy Unit	6,069	42,391
	Department of Education – Central Policy Unit	1,100	5,391
National Assessment (NAMER)	Department of Education – Central Policy Unit	15,032	115,748
Post primary assessment and diagnosis – English for NEPS	Department of Education – Central Policy Unit	(3,346)	56,115
Computer based testing (CBT/DOTS)	Department of Education – Central Policy Unit	59,911	179,364
Gaelteach Recognition Scheme (GRS)	Department of Education – Central Policy Unit	18,812	38,583
		<u>763,423</u>	<u>642,302</u>

Core project are recurring projects such as international assessments (e.g, PIRLS/TIMSS/PISA) and national assessments (e.g.NAMER which form the basis of the ERC funding from the Department of Education (DES). Core project funding is included in the overall DES pay and non-pay funding which cover core project costs as well as general ERC expenditure (e.g.: health and safety, IT etc).

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 8. PROJECT INCOME *(continued)*

All costs for the Post primary assessment and diagnosis – English for NEPS were covered under the core project funding although it is a NEPS initiative.

The income for the DEIS project is not part of Curriculum and Assessment Unit funding (note 7) but is invoiced to the Social Inclusion Unit of the Department of Education.

##### *b) Non-Core Project Income*

Non-Core Project Income	Grantor	2022	2021
		€	€
Digital Learning Framework (DLS)	Department of Education – ICT Policy Unit	53,661	68,653
Teacher Professional Learning (TPL/CPD - Wellbeing)	Department of Education – Teacher Education Section	89,541	99,844
Postprimary assessment and diagnosis – English for NEPS	Department of Education – NEPS	—	—
		<u>143,202</u>	<u>168,497</u>

Non-core projects are projects which are not included in the overall yearly DES funding and relate to ad-hoc projects (such as the Digital Learning Framework or Teacher Professional Learning). These projects attract specific funding from sections of the Department other than Central Policy Unit (CPU) or other agencies and each funding relate only to the relevant projects. Gaelteach Recognition Scheme is included in Core Project Income for 2022.

## EDUCATIONAL RESEARCH CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

9. OTHER OPERATING EXPENSES	Note	2022	2021
		€	€
Core project expenditure (see note below)	8a	763,423	642,302
Non-core project expenditure (see note below)	8b	12,984	5,455
Printing, postage and stationery		514,220	258,628
Opening stock		316,508	481,764
Closing stock		(307,746)	(316,508)
Staff recruitment and training		24,784	33,525
Rent payable		12,063	12,000
Rates		500	151
Insurance		38,368	16,372
Light and heat		24,190	16,958
Cleaning		15,441	12,043
Repairs and maintenance		58,281	13,605
Telephone		12,037	12,175
Computer costs		168,657	119,751
Conference costs		5,095	1,067
Travelling and subsistence		1,282	1,199
Maintenance contracts		41,161	34,584
Legal fees		40,283	84,586
Consultancy and professional		92,015	24,657
Audit and accountancy		51,904	41,600
Meeting room hire and catering		1,021	619
Bank charges		8,057	6,897
General expenses		4,602	5,471
Waste management and refuse		5,592	3,954
Penalties and fines		781	-
Membership		<u>9,774</u>	<u>8,876</u>
		<u>1,915,277</u>	<u>1,521,731</u>

**Note:** Non-core project expenditure of €12,984 (2021: €5,455) does not include wages and salaries on non-core project work of €128,922 (2021: €162,135) as this is shown separately under wages and salaries. See note 12 for further detail.

# EDUCATIONAL RESEARCH CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

10. PROJECT EXPENDITURE	Note	2022 €	2021 €
<i>a) Core Project Expenditure</i>			
Project hardware/software		184,751	-
Travel		33,211	-
Printing, postage and stationery		40,035	88,414
Survey, administration and technical support		141,870	47,095
Professional and consultancy		122,353	316,966
Membership		193,244	187,479
Sundry		<u>47,959</u>	<u>2,348</u>
		<u>763,423</u>	<u>642,302</u>
<i>b) Non-Core Project Expenditure</i>			
Travel		148	-
Printing, postage and stationery		4,798	5,455
Survey, administration and technical support		4,569	-
Sundry		<u>3,469</u>	<u>-</u>
		12,984	5,455
Wages and salaries – non-core project work	12	<u>128,922</u>	<u>162,135</u>
		<u>141,906</u>	<u>167,590</u>
<b>11. OPERATING DEFICIT</b>		<b>2022 €</b>	<b>2021 €</b>
Depreciation of property, plant and equipment		22,908	23,767
Auditors remuneration – comprised as follows:			
– Comptroller & Auditor General		20,500	18,590
– Crowe		1,472	15,889
– RSM		15,683	-
<b>12. EMPLOYEES AND REMUNERATION</b>			
<b>Number of employees</b>			
The average number of persons employed (including executive Board Members) during the year was as follows:			
	2022 Number	2021 Number	
Staff	51	49	

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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12. EMPLOYEES AND REMUNERATION <i>(continued)</i>	2022	2021
	€	€

The staff costs comprise:

Wages and salaries	<u>2,585,898</u>	<u>2,261,446</u>
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Included in wages and salaries charge for the year is €128,922 (2021: €162,135) on non-core project work.

Pension costs for 2022 and HR payments are included in wages and salaries.

Pension for pre 2021 retirees are paid by DCU. Pensions for retirees post 2021 are paid by the ERC. The ERC received its first pension funding for the DOE in 2022.

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 paid to Department of Public Expenditure and Reform. ERC receive funding from the Department of Education equal to the employee contributions of the Single Public Service Pension Scheme members.

Educational Research Centre has accrued €47,207 (2021: €39,193) in relation to holiday pay for 2022.

Details of the number of employees whose total employee benefits (excluding employer pension costs) for the reporting year 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
60,001 - 70,000	2
70,001 - 80,000	5
80,001 - 90,000	1
110,001 - 120,000	2
120,001 - 130,000	0

### 13. BOARD MEMBERS' EMOLUMENTS

No Board members received Board fees during the year. Mr Edward Murtagh received payment of €2,668 (2021: €Nil) and vouched expenses of €1,486 (2021: €Nil) for his work on a project of the ERC. This payment is entirely separate from his work as an ERC Governing Board member.

Total CEO remuneration\*\* amounted to €132,083 (2021: €125,068). This is split between the former CEO for the period 1<sup>st</sup> January to 30<sup>th</sup> April 2022 (€44,376) and the interim CEO for the period 1<sup>st</sup> May to 31 December 2022 (€87,707).

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 13. BOARD MEMBERS' EMOLUMENTS (*continued*)

An amount yet to be confirmed is owed to the former CEO in relation to the application of pay adjustments due on February 2<sup>nd</sup> and October 1<sup>st</sup> 2022. The confirmation from the Department of Education of the CEO salary was not received until Q1 2023 and ERC is working on processing a payroll adjustment from a previous financial year. It is expected to be resolved by Q3 2023.

The former CEO received payment of €1,515 (2021: €1,006) for vouched expenses relating to national and international travel. During 2022, seven Board meetings were held.

*\*\*The former CEO is a member of the Single Public Service Pension Scheme, and no other additional entitlements. The interim CEO is a member of the COE scheme and no other entitlements.*

#### 14. 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.

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 was funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of Education 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. 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. Pension's payments until the end of 2020 were paid by DCU. No funding was received by DCU from 2020 onwards for the payment of ERC pensions and DCU continues to pay pre 2021 ERC retirees from its own funds. In 2021 ERC took over the payment of its pensions for post 2020 retirees. No funding was made available by the Department of Education for these payments in 2021 and these were paid from ERC reserves. Funding for the pensions paid by ERC was made available for 2022. ERC recognises the full pension liability of all former staff. DCU is discharging certain pension payments at the moment but ERC continues to recognise the liability.

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.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 14. PENSION COSTS – DEFINED BENEFIT *(continued)*

Pension costs reflect pension benefits earned by employees in the year 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 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.

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.

The latest full actuarial valuation of the Scheme for accounting purposes was carried out with effect from 31 December 2022 by an independent qualified actuary. The major assumptions used by the actuary are as follows:

	2022	2021
Rate of increase in salaries	3.6%	3.2%
Pension increases in payment	3.6%	3.2%
Discount rate	3.6%	1.3%
Inflation assumptions	2.6%	2.2%
Pension increases in deferment	3.6%	3.2%
State pension increase	2.6%	2.2%

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**

Males aged 65 at balance sheet date	22.1	21.9
Females aged 65 at balance sheet date	24.4	24.3

##### **Retiring in 20 years**

Males aged 65 in 20 years' time	24.3	24.2
Females aged 65 in 20 years' time	26.4	26.3

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 14. PENSION COSTS – DEFINED BENEFIT *(continued)*

##### 14.1 Analysis of the amount charged to Income Statement

	2022 €	2021 €
Current service cost	845,000	774,000
Net interest expense	<u>176,000</u>	<u>65,000</u>
Total operating charge	<u>1,021,000</u>	<u>839,000</u>
Contributions from employees	<u>(103,000)</u>	<u>(87,000)</u>
Charge to Income Statement	<u>918,000</u>	<u>752,000</u>
	2022 €	2021 €
<b>Analysis of movement in scheme during the year</b>		
<b>At start of year</b>	(12,871,000)	(12,412,000)
Movement in year :		
Current service costs (net of employee contributions)	(742,000)	(687,000)
Benefits paid	142,000	236,000
Contributions from employees	(103,000)	(87,000)
Actuarial gains	4,798,000	144,000
Net interest expense	<u>(176,000)</u>	<u>(65,000)</u>
<b>At end of year – Present value of scheme liabilities</b>	<u>(8,952,000)</u>	<u>(12,871,000)</u>
Pension asset in the balance sheet	<u>8,952,000</u>	<u>12,871,000</u>

The deferred funding asset for retirement benefits at 31 December 2022 amounts to €8.952m (2021: €12.871m).

€8.032m (2021: €11.577m) of the asset relates to the Colleges of Education Scheme and €0.919m (2021: €1.295m) relates to the Single Pension Scheme.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 14. PENSION COSTS – DEFINED BENEFIT *(continued)*

##### **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:

	2022 €'000	2021 €'000
Funding recoverable in respect of current year retirement benefit costs	1,021	839
Benefits paid	(142)	(236)
	<u>879</u>	<u>603</u>

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

The scheme is unfunded and has no investments.

##### **History of deferred benefit obligations**

	2022 €'000	2021 €'000	2020 €'000
Deferred benefit obligations	8,952	12,871	12,412
Experience gains/(losses) on scheme liabilities amount	4,798	144	(1,250)
Percentage of scheme liabilities	53.60%	1.12%	10.07%

The valuation used for FRS102 disclosures has been based on an actuarial valuation at 31 December 2022 by a qualified actuary taking account of the requirements of FRS102 in order to assess the scheme liabilities at 31 December 2022.

Single scheme members are included in the pension liability at 31 December 2022, the actuarial calculation took into account the differing entitlements that apply to the scheme.

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#### 15. PROPERTY, PLANT AND EQUIPMENT

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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	<b>Fixtures, fittings and equipment</b>	<b>Computer equipment</b>	<b>Artwork</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2022	51,048	91,948	5,000	147,996
Additions	<u>–</u>	<u>2,611</u>	<u>–</u>	<u>2,611</u>
At 31 December 2022	<u>51,048</u>	<u>94,559</u>	<u>5,000</u>	<u>150,607</u>
<b>Depreciation</b>				
At 1 January 2022	30,506	53,455	–	83,961
Charge for the year	<u>6,357</u>	<u>16,551</u>	<u>–</u>	<u>22,908</u>
At 31 December 2022	<u>36,863</u>	<u>70,006</u>	<u>–</u>	<u>106,869</u>
<b>Net book value</b>				
At 31 December 2022	<u>14,185</u>	<u>24,553</u>	<u>5,000</u>	<u>43,738</u>
At 31 December 2021	<u>20,542</u>	<u>38,493</u>	<u>5,000</u>	<u>64,035</u>

The building occupied by the Educational Research Centre is owned by DCU. ERC have permitted use of the building at no cost. A transition agreement between both parties expired in September 2019 and work is ongoing to put these arrangements on a formal footing.

The Test Department building in Richmond Road is currently held in trust by the St. Laurence O'Toole Trust. ERC have had discussions with the Department of Education, DCU and the St Lawrence O'Toole Trust to formally transfer the building to ERC. 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.

Artwork relates to paintings which were left to the Centre as part of an inheritance. They are currently not depreciated as their residual value is considered to be the same as the current cost they are held at.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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16. STOCKS	2022	2021
	€	€
Finished goods and goods for resale	<u>307,746</u>	<u>316,508</u>

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

17. RECEIVABLES	2022	2021
	€	€
Trade receivables	272,466	230,046
Other receivables	3,328	4,505
Prepayments and accrued income	<u>152,790</u>	<u>255,767</u>
	<u>428,584</u>	<u>490,318</u>

18. PAYABLES	2022	2021
Amounts falling due within one year	€	€
Trade payables	14,826	1,845
Paye/Prsi	79,631	63,571
PSWT	358	5,980
Accruals	<u>198,914</u>	<u>192,827</u>
	<u>293,729</u>	<u>264,223</u>

### 19. CAPITAL COMMITMENTS

The entity had no material capital commitments at the year ended 31 December 2022.

### 20. RELATED PARTY TRANSACTIONS

Key management personnel in Educational Research Centre consists of the CEO. Total CEO remuneration amounted to €132,083 (2021: €125,068). This is split between the former CEO for the period 1<sup>st</sup> January to 30<sup>th</sup> April 2022 (€44,376) and the interim CEO for the period 1<sup>st</sup> May to 31 December 2022 (€87,707).

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 21. EVENTS AFTER END OF REPORTING PERIOD

In Q1 2023 the ERC received confirmation that the transfer of the Test Department building was agreed and both parties signed the deeds in April 2023. The deeds of the building have now transferred to the ERC although the land registration may take up to two years. The ERC also received confirmation that there would be no tax implication (capital gains or stamp duty) from Revenue. The ERC will include the buildings in its assets in its 2023 Financial Statements.

22. CASH AND CASH EQUIVALENTS	2022	2021
	€	€
Cash and bank balances	<u>2,540,318</u>	<u>2,079,452</u>

#### 23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 27 June 2023 and signed on its behalf by:

Aidan Clerkin  
Aidan Clerkin (Jun 27, 2023 09:05 GMT+1)

**Dr Aidan Clerkin**  
Chief Executive Officer

Edward Murtagh  
Edward Murtagh (Jun 27, 2023 09:48 GMT+1)

**Mr Edward Murtagh**  
Chairperson

