



# Educational Research Centre

*Annual Report 2020*

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## Chairperson's Introduction

I am pleased to introduce the annual report of the Educational Research Centre for 2020. The Centre, which became a statutory body in September 2015, has a dual mission: to provide an assessment support service to schools and centres of education (including the development and provision of standardised tests and other assessment instruments); and to conduct independent research on all aspects of education including research that will inform policy making and the improvement of educational standards (Establishment Order SI No 392 of 2015).

The publication of the [ERC's first Strategic Plan](#) in 2019 has guided and shaped the work of the Centre this year. The Plan has three phases, each roughly corresponding to a calendar year: transition, consolidation and development. The year 2020 saw further transition and development, along with consolidation of several important functions of the ERC.

There is no doubt that 2020 has been an extremely challenging year due to the onset of the Covid-19 pandemic. The ERC and its staff responded in a timely and effective manner to the challenges posed. By mid-March, remote working arrangements were established to allow staff of the Centre to work safely while ensuring continuance of all of ERC's programmes. By early July, a detailed Covid-19 policy and response plan was fully implemented.

Significant research, assessment and evaluation achievements in 2020 included:

- A successful launch of the national report on the TIMSS 2019 results.
- The publication of two thematic reports drawing on TIMSS 2015 data.
- The publication of a multi-strand literature review on teachers' professional learning.
- The issuing of Vol. 43 of the *Irish Journal of Education* and preparation for an online-only relaunch of the journal in 2021.
- Intensive discussions with the Department of Education and other relevant bodies, and successful adaptation of several strands of the ERC's programme of work in response to the pandemic. These included the re-scoping and postponement of the NAMER main study data collection until May 2021, the re-scheduling of the PIRLS 2021 main study data collection from the spring to the autumn, and the postponement of the PISA main study from 2021 to 2022. Regarding PISA, the ERC and the Department of Education agreed (subject to approval by the OECD) on the re-scheduling of fieldwork from the spring to the autumn to ease the burden on post-primary schools and students following the submission of the PISA autumn feasibility study report to the Department in 2019.
- The successful procurement of a new online assessment platform supplier, Prodigy Learning, and good progress made on the early phases of this project during the latter half of 2020.
- The roll-out of a diagnostic literacy test for first year students, developed in collaboration with NEPS, to some 450 schools in the autumn, as a strategic response to the pandemic.
- Support for the Department in the accredited grades for the 2020 Leaving Certificate by completing detailed quality assurance checks on the data and providing a summary report on these checks and outcomes to the Department.
- Making the required adjustments following the cancellation of standardised testing in primary schools, with various teams working together to produce high-quality test catalogues and a new integrated online and paper-based test website at [www.tests.erc.ie](http://www.tests.erc.ie).

Substantial progress was made on corporate aspects of the Centre, including staffing, for example:

- Agreement in principle reached on all major aspects of the planned service level agreement between the ERC and DCU.
- The identification of a solution for ERC's future library needs.



- Agreement with the Department on the arrangements for ERC pension payments.
- Approval for and commencement of recruitment of staff in the area of administrative support, IT and Governance and Corporate Services.
- Completion of internal audits on payroll and risk as well as preparations for the Internal Financial Control audit for the financial year 2020 in quarter one of 2021.
- Completion of the external audit for the financial year 2019.
- Updates to various internal policies relating to Data Protection and Health and Safety.

This year saw the retirement of Dr Gerry Shiel who has contributed significantly for many years to the work of the Centre. Dr Shiel will continue to maintain an oversight role on the Gaeltacht School Recognition Scheme into 2021. We also said goodbye to Emma Ní Churraíon, Lynsey O’Keefe, Mary Rohan and Caitlin Myron. We welcomed Gráinne McHugh, Helena Ní Rocháin, Alexandra Philbin and George Piccio to our research teams. In 2020, four research staff (Eemer Eivers, Lauren Kavanagh, Caroline McKeown and David Millar) were on career breaks.

It has been a productive year but, of course, much remains to be done. In particular, the ERC will be focusing on IT oversight and strategy, data governance, HR development, and risk management into 2021. These corporate strands will be significantly supported by new staff joining the Centre. Also, the Centre came under the remit of the 2003 Official Languages Act in 2020. A priority will be to achieve full compliance with the Act in 2021 and establish, in agreement with the Department, the resources required to re-develop and enhance the ERC’s Irish-language tests for schools.

I would like to thank my fellow Board members for their invaluable contribution during the year. The work of the Board and the progress of the Centre were greatly facilitated by the outstanding leadership of the CEO, Dr Jude Cosgrove. I would also like to express my appreciation to Ms Anne Comey, Board Secretary and to all the research and administrative staff for their unstinting work and commitment. The prompt and wholehearted response of the Senior Management and Administrative Teams to the myriad challenges presented by Covid-19 was exemplary. Finally, I wish to acknowledge staff in various sections of the Department (Central Policy Unit, Curriculum and Assessment Policy Unit, Inspectorate, Social Inclusion, NEPS, Teacher Education, and Gaeltacht Education Units) for their ongoing collaboration and support of the ERC.

*Pauric Travers*

Pauric Travers  
Chairperson, ERC Governing Board



# Chapter 1: About the Educational Research Centre

## Introduction

The Educational Research Centre (ERC) was founded in 1966 and became an independent statutory agency of the (then) Department of Education and Skills<sup>1</sup> in September, 2015. As such, the ERC has to comply with a range of requirements, including the development of a strategic plan. A Governing Board for the ERC was established 12 months after it became a statutory body. This coincided with the establishment of the Institute of Education (IoE) in Dublin City University (DCU) which incorporated St Patrick's College, Drumcondra, Mater Dei Institute of Education, Church of Ireland College of Education and the DCU School of Education Studies<sup>2</sup>.

The work of the ERC is guided by the mission and functions set out in its Statutory Instrument<sup>3</sup>. The Establishment Order (SI 392 of 2015) draws a distinction between two objects of the Centre:

- Providing an assessment support service to schools and centres for education
- Conducting independent research, both commissioned and initiated by the Centre itself, on all aspects of education and at all levels of the education system.

The Establishment Order (Articles 8 and 9) specifies a non-exhaustive list of activities consistent with the furtherance of the objects of the function of the ERC (Appendix 1). The breadth of the list is indicative of multiple strands of work and collaboration that need to exist between ERC and various layers of the education system. It includes enabling schools to assess attainment levels and academic standards of students and to report systematically on these; assisting schools to identify individual student's special educational needs; carrying out national and international assessments of educational achievement and securely storing and reporting on these data; engaging in programme evaluations; conducting independently (self-) initiated research; building capacity; serving on national and international advisory bodies; providing consultancy services; and co-operating with other bodies as appropriate.

This report, which is being submitted by the Board of the Centre to the Minister for Education and Skills, in accordance with Section 52 of the Establishment Order, covers the year 2020.

## Strategic Plan

Establishing the [ERC's first Strategic Plan](#) was identified as a priority by the Board, and it was approved by the Board for publication (in March 2019) about seven months after the appointment of the new CEO (September 2018).

The Strategic Plan articulates its functions and objects in terms of a strategic vision - *Excellence in conducting and supporting educational research, evaluation and assessment* – and three-part mission:

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<sup>1</sup> In this report, references to 'the Department' and 'DoE' should be understood as referring to the Department of Education, which was referred to as the Department of Education and Skills until October 2020.

<sup>2</sup> In order to maintain continuity in services and relationships between the ERC and DCU including the newly-established Institute of Education, a two-year Transition Agreement (subsequently extended by one year) was drawn up. To protect the interests of ERC staff, a Staffing Agreement was drawn up and agreed by the DES, ERC, (then) St Patrick's College, and Irish Federation of University Teachers.

<sup>3</sup> See [SI 392/2015 Educational Research Centre \(Establishment\) Order 2015](#), and subsequent amendments in [SI 309/2017 Educational Research Centre \(Establishment\) \(Amendment\) Order 2017](#).

- 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
- To collaborate with national and international bodies to share learning and to develop capacity and expertise in all of the aforementioned areas.

The plan was developed in consultation with all staff, the Board, and other Department of Education (DoE) agencies and other stakeholders. The consultation process resulted in the identification of six values and five guiding principles, as listed below.

#### **Values**

- We place a high value on the quality, relevance, accessibility and impact of our work
- We value the public trust and confidence placed in us and are committed to living up to that trust
- We value and respect learners, parents, educators and stakeholders, as well as each other
- We value investment in staff expertise, support and wellbeing
- We view teamwork, relationships and working collaboratively as essential
- We are committed to public service values.

#### **Guiding Principles**

- Quality, relevance and impact
- Balance between sustainability and development
- Aligned with national priorities, informed by international developments
- Collaborative spirit in leadership and teamwork
- Inclusiveness and respect.

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

The Plan evolves over the three years, moving from *transition*, to *consolidation*, then to *development*. The current year (2020) is characterised by *consolidation*, while it must at the same time be acknowledged that *transition* featured heavily due to Covid-19.

Three high-level objectives are also identified in the Plan, cognisant of its 'young' statutory body status and recent and significant transitions:

- stabilise and enhance the ERC's staffing base and physical environment
- achieve a sustainable and strategic approach to test development/analysis and both commissioned and independently-initiated research
- continue to build and enhance strong, transparent governance structures.



## Staff

At December 2020, the ERC had sanction for 42.5 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 Chief Executive Officer (CEO) Dr Jude Cosgrove. The structure of the organisation is shown in the Organisation Chart at Figure 1.

### Executive

Dr Jude Cosgrove	CEO
Dr Gerry Shiel (Retired December 2020)	Research Fellow
Dr Eemer Eivers (Career Break from 01/09/2018)	Research Fellow
Dr Rachel Perkins	Research Fellow
Dr Aidan Clerkin	Research Fellow
Dr Lorraine Gilleece (Acting up)	Research Fellow
Dr David Millar (Career Break from 01/09/2019)	Research Fellow
Ms Anne Comey	Assistant Principal

The staff in 2020 was as follows:

### Research Staff

Dr Jude Cosgrove	CEO
Dr Gerry Shiel (Retired December 2020)	Research Fellow
Dr Eemer Eivers (Career Break from 01/09/2018)	Research Fellow
Dr Rachel Perkins	Research Fellow
Dr Aidan Clerkin	Research Fellow
Dr Lorraine Gilleece (Acting up)	Research Fellow
Dr David Millar (Career Break from 01/09/2019)	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 (Acting Up)	Research Associate
Ms Joanne Kiniry	Research Associate
Dr Brenda Donohue	Research Associate
Dr Sharon Nelis	Research Associate
Dr Caroline Rawdon	Research Associate
Ms Mary Delaney	Research Associate
Dr Lynsey O'Keefe (Acting up – Finished 13/11/2020))	Research Associate
Ms Eva Moran	Research Assistant
Ms Sarah McAteer	Research Assistant
Ms Fionnuala Short	Research Assistant
Ms Theresa Walsh	Research Assistant
Ms Alice Duggan	Research Assistant
Ms Emma Ni Churraoin (Finished 01/05/2020)	Research Assistant
Ms Caitriona Fitzgerald	Research Assistant
Mr Conall O'Duibhir	Research Assistant
Mr Anastasios Karakodilis	Research Assistant
Ms Kara Sampson	Research Assistant
Mr Emmet Feerick	Research Assistant
Ms Caitlin Myron (Finished 06/03/2020)	Research Assistant
Ms Grainne McHugh	Research Assistant



Mr George Piccio  
Ms Helena Ní Rocháin  
Ms Alexandra Philbin  
**IT & Administrative Staff**

Mr John Coyle  
Ms Anne Comey  
Ms Mary Rohan  
Ms Patricia Gaffney  
Ms Blána Kelly  
Ms Imelda Pluck  
Mr Leo Devlin  
Ms Lynn Jackson

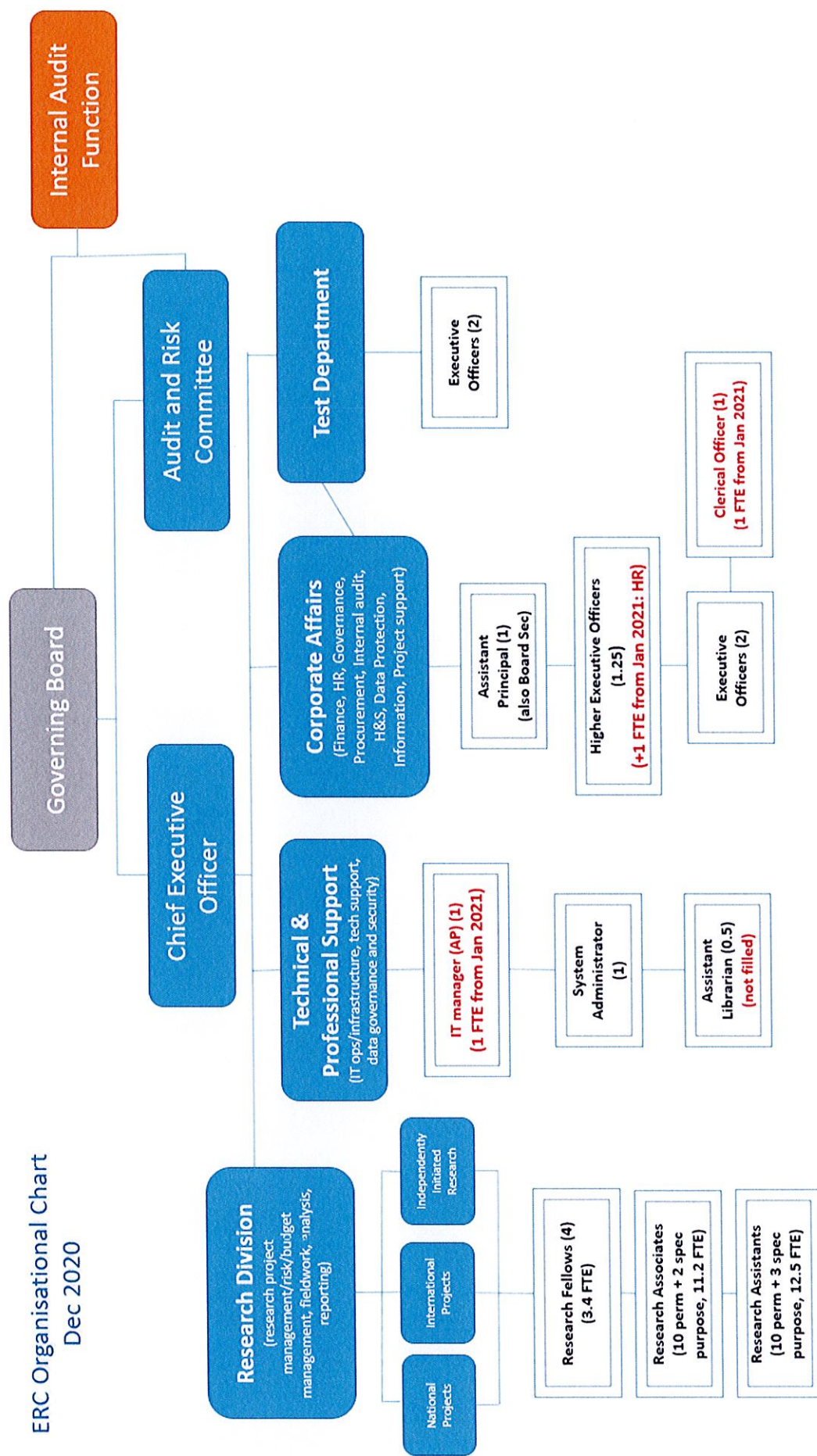
Research Assistant  
Research Assistant  
Research Assistant

System Administrator  
Assistant Principal  
Senior Administrator  
Higher Executive Officer  
Executive Officer  
Executive Office  
Executive Officer  
Executive Officer

At December 31, 2020 staff level was 34.4 FTE.

Further information on staff of the ERC is available on our website at [www.erc.ie/about/staff](http://www.erc.ie/about/staff).

Figure 1. Organisation Chart for ERC, 2020



## Chapter 2: 2020 Work programme and outputs

A detailed Programme of Work of the ERC is described elsewhere (see <http://www.erc.ie/programme-of-work/>). The ERC is not presently conducting any research, evaluation or assessment at pre-primary or post-secondary levels, although it has done so in the past. It currently has a role in the OECD's Programme for the International Assessment of Adult Competencies (PIAAC) as the Irish representative on its International Governing Board. Activities and work of the ERC can be grouped into seven strands:

1. Oversight, delivery and national reporting of large-scale international assessments<sup>4</sup>
2. Management, oversight and reporting of large-scale national assessments<sup>5</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 analytic support<sup>6</sup>
7. Independently-initiated research.

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

This chapter provides a summary of the progress made with respect to the specific Actions set out in the ERC's Strategic Plan. Commentary is provided on Actions which have not been progressed as much as originally envisaged. It then lists a selection of research and test development/standardisation outputs.

Table 1 provides a high level summary of progress on the Actions (relevant to 2020). While many actions have been progressed as planned for 2020, some have not progressed as envisaged. Four reasons explain this.

First, the staffing situation at the ERC is still evolving. The independent review of ERC's staffing and organisation, submitted to the Department in Spring 2019, had recommended staffing increases and some organisational enhancements; these occur as a consequence of the significant additional administrative, governance, financial and compliance functions and duties of the ERC as a statutory body. In 2020, the 2019 review was built on through the submission of business cases for additional administrative, technical and administrative staff (namely, a clerical officer, an executive office, an IT manager, and a principal officer) and the case for an IT manager was supplemented with an independent review of ERC's IT systems and infrastructure. At the end of 2020, recruitment had begun on the first three of these posts with recruitment of the principal officer planned for 2021. Following successful recruitment and some 'bedding in' time of staff to these new roles, the required organisational corporate and governance enhancements will take further time to address, monitor and review.

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<sup>4</sup> Currently: Progress in International Reading Literacy Study (PIRLS), Programme for International Student Assessment (PISA), and Trends in International Mathematics and Science Study (TIMSS).

<sup>5</sup> Chiefly, National Assessments of Mathematics and English Reading (NAMER).

<sup>6</sup> For example, ongoing analysis of TUSLA's attendance data and analytic input into the DES' resource allocation model for special educational needs.



Second, unfortunately not as much progress was made on the implementation of the Strategic Plan as had originally been envisaged due to the onset of the Covid-19 pandemic. This impacted on the work of the Centre in three broad senses. It firstly required the urgent and unavoidable diversion of time and resources to respond rapidly to the risks and challenges presented; secondly, the postponement of some of the Centre's planned 2020 programme of work necessitated intensive and extensive negotiation and adjustment of project plans in co-operation with the Department; and thirdly, new elements of work emerged in 2020 (such as quality assurance on the 2020 Leaving Certificate accredited grades, themselves a response to Covid-19) which had not been envisaged needed to be accommodated within the overall programme of work.

Third, while research and data standards are generally high, there is still a need for enhanced data governance and oversight; this need is linked to the first point above, and in particular with a need to modernise and upgrade some of the IT infrastructure and functions of the Centre.

Finally, the status of the Test Department building is legally complex and characterised by interdependencies, so although progress has been made, it is slower than originally envisaged.

**Table 1. Review of ERC's activities in 2020 under strands and activities under the Strategic Plan 2019-2021**

Strand and action	Timeframe	Phase	Comment
<b>1: International assessment programme</b>			
1a: Maintain high standards in development, fieldwork, analysis and reporting	Ongoing	Ongoing	Achieved as planned in 2020 with the need for improved data governance identified as a priority for 2021
1b: Successfully implement TIMSS 2019, PIRLS 2021 and PISA 2021	Ongoing	Ongoing	Achieved as planned in 2020 (partial field trials of PISA and PIRLS completed and accepted by the international project consortia)
1c: Initiate work on TIMSS 2023 and PISA 2024	Q1-Q2 2021	Further development	N/A
1d: Enhance reporting to better meet stakeholders' needs	Initial national reporting scheduled for Q4 2020 (TIMSS) and Q4 2022 (PIRLS and PISA)	Consolidation; Further development	TIMSS publication achieved as planned with enhanced infographic disseminated; other reporting enhancements in progress and on track
1e: Establish the feasibility and value of participation in new international assessment programmes such as the International Computer Information Literacy Study (ICILS 2023)	2021	Further development	N/A
<b>2: National assessment programme</b>			
2a: Maintain high standards in development, fieldwork, analysis and reporting	Ongoing	Ongoing	Not achieved as planned in 2020 due to necessity to cancel NAMER 2020 and re-schedule for 2021 as a result of the pandemic
2b: Successfully manage the integration of aspects of the DEIS evaluation into NAMER 2020	Ongoing	Ongoing	Not achieved as planned in 2020 due to necessity to cancel NAMER 2020 and re-schedule for 2021 as a result of the pandemic
2c: Enhance reporting to better meet stakeholders' needs	Initial reporting scheduled for Q2 2021	Consolidation; Further development	Reporting enhancements in progress and on track



**Table 1 (continued).**

Strand and action	Timeframe	Phase	Notes
<b>3: Test development, standardisation and support</b>			
3a: Successfully manage the transitions from old to new paper tests and from paper to online tests, including regular updating of existing tests, as needed	2019-2020	Transition	Partially achieved as planned in 2020: catalogues of tests and new ERC tests website developed. However, due to pandemic, standardised testing in primary schools was cancelled. As a strategic response to this cancellation, the roll-out of the post primary assessment and diagnostic test-English (PPADE), developed in collaboration with NEPS, was rolled out to schools along with an integrated scoring and reporting software tool. Some 450 schools registered a request to receive PPADE.
3b: Review and update our online testing platform, as required	Q2 2019-Q1 2020	Transition	New online platform supplier identified and work successfully begun and on schedule.
3c: Undertake new test development work	2021	Further development	N/A
3d: Enhance engagement with test users (teachers, learners, principals, parents)	2021	Further development	Achieved as planned in 2020.
3e: Maintain and improve on test support to schools and other centres of education	2019-2020	Consolidation	Already largely achieved as planned in 2019: ERC website restructured and phone and email support enhanced; upgrade of phone system achieved. Further enhancements to website made in 2020 and new test catalogues prepared.
3f: Establish rolling/ongoing test development and assessment strategy in consultation with stakeholders	Q1 2021	Further development	N/A



**Table 1 (continued).**

Strand and action	Timeframe	Phase	Notes
<b>4: Educational disadvantage</b>			
4a: Establish overall programme of work for 2019-2021 with reference to 2017 DEIS plan and targets and in consultation with relevant partners and agencies	Q1-2 2019	Transition	Already achieved as planned in 2019: new research team for this strand successfully established and evaluating, analytic and technical strands identified and commenced; in addition, initial stakeholder consultation on refined DEIS identification model achieved and initial model run completed.
4b: Report on the achievements of DEIS learners drawing on DEIS/NAMER 2020	Initial reporting scheduled for Q2 2021	Further development	N/A
4c: Implement and report on the educational disadvantage programme of work	2020-2021	Consolidation; Further development	Significant progress made in this area in 2020 with agreement reached on workplan and broader DEIS monitoring and evaluation strategy in collaboration with the Department.
<b>5: Programme evaluation (new projects 2019-2021)</b>			
5a: Agree terms of reference for new programme evaluation studies	Q1 2019	Transition	Already achieved for three new projects in 2019: national evaluation of Digital Learning Framework; evaluation of CPD in wellbeing; evaluation of Gaeltacht Recognition Scheme (each running for approximately three years). Achieved for PPADE project in 2020.
5b: Successfully complete programme evaluation studies according to their respective terms of reference	2019-2021	Consolidation; Further development	Achieved as planned in 2020, albeit with some delays and agreed adjustments to the DLF evaluation study.
5c: Identify links and common themes across evaluation studies to inform future work	2021	Further development	N/A

**Table 1 (continued).**

Strand and action	Timeframe	Phase	Notes
<b>6: Analysis, capacity building and skills development</b>			
6a: Building on the IPA staffing and organisational structure review and other sources (e.g. performance appraisals, staff consultation), establish a structured plan for capacity building and skills development	2019	Transition	Partially achieved and in progress: Annual appraisals which link with staff professional development successfully implemented in 2019 and refined and implemented again in 2020; more resources provided for professional development. In-house capacity-building and mentoring functions continued to be enhanced through for example the identification and initial drafting of guidelines on folder/file management; data processing; and publication and reporting. Structured plan for capacity building not yet achieved.
6b: Maintain high standards in existing projects that provide analytic support	Ongoing	Ongoing	Achieved as planned in 2020
6c: Maintain support for existing PhD studies and existing strands of independently-initiated research	Ongoing	Ongoing	Achieved as planned in 2020, albeit with cancellations of some conference events. Several conference and seminar presentations made by ERC staff in 2020 as documented in the publications section of this annual report.
6d: Identify strategic opportunities for extending analytic support to other agencies	2020-2021	Further development	N/A
6e: Review ERC's analytic needs and priorities	Q3-4 2019	Transition	Partially achieved as planned but less progress made than envisaged due to necessary diversion of resources to responding to the pandemic.
6f: Establish ERC's analytic strategy, to include exploration of potential new data sources	Q2 2020	Further development	Partially achieved with initial drafting of data processing and publication/reporting guidelines but less progress made than envisaged due to necessary diversion of resources to responding to the pandemic.



**Table 1 (continued).**

Strand and action	Timeframe	Phase	Notes
<b>7: Independent functions</b>			
7a: Identify ways to develop and support independently-initiated research particularly through secondary analysis (via ERC's analytic strategy, 6f)	2020-2021	Further development	Partially achieved: ERC is now participating in a five country EU study on AI in teaching and learning. Less progress than was originally envisaged due to pandemic and diversion of significant research resources to provide quality assurances for the 2020 Leaving Certificate Accredited Grades processes.
7b: Actively seek/respond to opportunities for new strands of independently-initiated work in consultation and collaboration with national and international agencies	2020-2021	Further development	As above
7c: Re-launch the Irish Journal of Education (IJE)	Q4 2020	Further development	Re-launch not achieved due to delays in issuing volume 43 (the last paper-based volume). However, plans established to re-launch volume 44 as a first online-only publication in Q2-Q3 2021.
7d: Increase publication and reach of independently-initiated work of ERC staff (e.g. via conferences, national and international journal articles)	2020-2021	Consolidation; Further development	While some conference presentations were achieved in 2020 these were less than originally hoped for due to pandemic.
7e: Build independently-initiated research more explicitly into programme of work through structured, timely planning of work commissioned by the DoE and other agencies	Ongoing	Consolidation; Further development	Partially achieved as expected in 2020: ongoing sustained communication and planning both internally and externally has taken place as opportunities arose; to be prioritised for 2021.
<b>8: Stakeholder consultation</b>			
8a: Through consultation with groups and agencies, obtain and collate views on the ERC's outputs (reports, presentations, etc.) and assessments	2019- 2020	Consolidation	Internal planning with senior management team advanced and enhancements made to ERC's test offerings and publications released in 2020, but consolidated plan including stakeholder consultation not yet implemented.
8b: In response to the consultations, build strategic priorities into planning on assessment and outputs	2020	Further development	See above. To be prioritised for 2021.
8c: Develop triennial stakeholder consultation strategy	2020	Further development	See above. To be prioritised for 2021.



**Table 1 (continued).**

Strand and action	Timeframe	Phase	Notes
<b>9: Governance</b>			
9a: Establish long-term service agreement with DCU through tri-party agreement between DCU, ERC and the DoE, taking into account the future development needs of the ERC	2019	Transition	Partially achieved: solution for pensions identified; library services solution identified; and agreement reached on all major components of SLA with DCU.
9b: Secure longer-term status of Test Department	2019	Transition	Not achieved: Complex external dependencies exist, but some progress made in 2020.
9c: Respond strategically to IPA's staffing review in the context of changes and developments in ERC's internal and external contexts	From Q1 2019	Transition; Consolidation	Largely achieved in 2020: Sanction provided for CO, EO, IT manager and PO. Work has begun on a workforce plan to cover 2021-2024.
9d: Enhance HR functions and conduct and respond to a full review of current processes to ensure alignment with best practice	2019	Transition	Partially achieved, with significant enhancements to recruitment. HR resources were significantly diverted to achieve Covid-19 response plan, policy and procedures. Plans in 2021 to fast-track the general area of HR with third party support.
9e: Raise awareness of the work of the ERC	Ongoing	Ongoing	Achieved as planned in 2020: Further enhancements to ERC website; sustained and strategic use of Twitter achieved; structured approach/process with the Department for reporting implemented.
9f: Continue to monitor compliance function in line with the Code of Practice for the Governance of State Bodies 2016	Ongoing	Ongoing	Achieved as planned in 2020 (gap analysis under the Code of Practice was completed in 2019).
9g: Improve risk registration and management through internal audit function	Ongoing	Consolidation	Partly achieved as planned in 2020: risk register further enhanced; risk appetite statement and policy drafted; internal risk audit completed.
9h: Continue to ensure regular review of financial activities in line with best practice	Ongoing	Ongoing	Achieved as planned in 2020: several updates to project budgets throughout 2020 were confirmed with DoE, along with significant review and adjustment to accounts for Test Department income loss and projects underspend due to Covid-19.



A summary of key research outputs achieved in 2020 under ERC's programme of work strands follows.

### **International assessment programme**

- The national report for TIMSS 2019 was successfully launched online in tandem with the international report publication. The online launch featured an introduction from the Minister for Education, presentations from the TIMSS grade 4 and grade 8 project managers, and commentary from the CEOs of the NCCA and the ERC. Schools also received a summary brochure on key findings, and schools participating in TIMSS 2019 received reports on their own results. The ERC also contributed to the international TIMSS encyclopaedia (Chapter on Ireland) in collaboration with the Department and the NCCA.
- Two reports drawing on TIMSS 2015 data were published. These covered the topics of the home learning environment and students' perspectives on learning mathematics and science.
- The ERC submitted its report on the PISA 2018 autumn feasibility study whose purpose was to assess the feasibility of transitioning from the spring to the autumn. Based on this report and discussions between the ERC and the Department, agreement was reached (subject to approval from the OECD) to conduct the next main study fieldwork in the autumn, in order to ease the burden on post-primary schools principals, teachers and students.
- Two further reports based on PISA 2018 on the themes of reading literacy and ICT were begun and will be published in 2021. These are relevant to the Literacy and Numeracy Strategy, and the Digital Strategy for Schools. Schools participating in PISA 2018 also received feedback on their performance in early 2020.
- The PISA 2021 field trial was partially implemented (due to school closures in March), and data were processed, coded and quality assured. The OECD accepted the field trial data and procedures as sufficient to proceed to the main study phase. The PISA Governing Board member and Project Manager at the ERC engaged in extensive discussions with other PISA countries, led by the OECD, to reach agreement to postpone the PISA main study until 2022.
- The PIRLS 2021 field trial was partially implemented (due to school closures in March), and data were processed, coded and quality assured. The IEA accepted the field trial data and procedures as sufficient to proceed to the main study phase. The PIRLS project manager engaged in extensive discussions with the Department and the IEA, to explore options for postponing the PIRLS main study until autumn 2021 and to consider the implementation of paper-based rather than computer-based assessments.
- The ERC continued to represent Ireland on the Board of Participating Countries on the OECD Programme for International Adult Assessment of Competencies (PIAAC) (with the study being implemented by the CSO in Ireland). Like PISA, it was necessary to postpone the PIAAC field trial in light of the pandemic.

### **National assessment programme**

- The ERC has overseen national assessments of English reading and mathematics on behalf of the Department for many years, with the previous assessment in 2014. NAMER 2020, the ninth such national assessment, represents a development from 2014, and is directly linked to the Educational Disadvantage programme of work. Working with the Department, the ERC established a study design and budget that would permit robust estimates of the achievements and other outcomes in DEIS Band 1 and Band 2 schools.
- In 2019, the ERC oversaw a successful NAMER field trial, achieving high response rates, high quality data processing and coding, and the establishment of high quality main study versions of materials and procedures.



- The NAMER study, originally due to be implemented in May 2020, was postponed following school closures and discussions with the Department. The ERC and the Department also reached agreement on bringing the scope of the NAMER study in, given the increased risks involved. The NAMER team revised and updated the questionnaires to correctly reflect the 2020/2021 school year and added some survey questions exploring the impact of Covid-19 on teaching and learning; extensive revision of operational and administrative planning was also underway in 2020 in preparation for the administration in May 2021.

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

- 2020 saw the procurement of a new online assessment platform (commenced in Q4 2019) reach a successful conclusion with the appointment of Prodigy Learning in July. By the end of 2020, the first phases of the development and implementation were underway according to plan, with the exception of user acceptance testing, due to commence Q1 2021, where contingency plans needed to be developed due to school closures.
- Standardised testing in primary schools was cancelled in 2020. This necessitated a rapid response from the Test Department which had a number of orders in progress, and required a communications plan with all schools. This also presented a financial risk to the ERC which was successfully managed in discussions and collaboration with the Audit and Risk Committee, the Board, and the Department.
- The consolidation of the ERC's tests continued into 2020 with the design of brochures for ERC's paper-based and online tests, and a new part of the ERC website dedicated to ERC tests ([www.tests.erc.ie](http://www.tests.erc.ie)).
- Working with NEPS, the standardisation of a new diagnostic test of reading literacy (PPAD-E) was completed with first years in autumn 2019. Following this, the ERC worked with NEPS and technical assessment expert, Polymetrika, to produce a secure cloud-based scoring and reporting tool for use by schools. As a strategic response to the pandemic, where incoming first years would not have the usual standardised test results, PPAD-E was offered to all post-primary schools, and some 450 schools registered to receive the materials, which were dispatched in Q4 2020. These materials include the tests themselves, scoring stencils, three manuals and training videos, and the scoring and reporting software. Work will continue into 2021 to more formally incorporate the PPAD-E test with ERC's other tests.

### **Programme evaluation**

The terms of reference and project plans for three new multi-year projects were established, with work begun on all three:

- The ERC has, for many years, had a work strand dedicated to the monitoring and evaluation of educational disadvantaged. In 2020, the DEIS team published secondary analysis of the achievements of students in DEIS schools. A companion report, on the home and learning environments and wellbeing of students in DEIS schools, is under development for publication in 2021. In 2020 the ERC also produced the first refined model for the identification of primary and post-primary schools for inclusion in DEIS. The refined model incorporates the Haase-Pratchke index of social deprivation. A presentation on the model was made by the ERC to partners and stakeholders in Q1 2020. Feedback was positive, and the ERC and the Department plan to make further refinements to the model in 2021.
- Teachers' professional learning (TPL) framework evaluation (with a focus on wellbeing): This study comprises three phases with the overall objective of producing a descriptive and evaluative framework for TPL in Ireland – a multi-strand literature review, a representative survey of principal and teachers, and an in-depth 'case' analysis of specific TPL in the area of

wellbeing. The literature review was published as planned in 2020. The survey was finalised and administered to a representative sample of schools, though response rates were somewhat hampered by the onset of the pandemic. The survey data analyses were underway with initial planning for the third strand of the study taking place towards the end of 2020.

- Longitudinal evaluation of the Digital Learning Framework (DLF): This is a mixed-methods longitudinal study combining surveys and focus groups/interviews. With the support of the PDST Technology in Education team, the baseline survey was administered as part of the initial DLF seminars for schools, and a baseline report was published at the end of 2019. In 2020, the ERC discussed and agreed a re-scoping of the study to include three rather than four data collection waves in total. The first wave of data collection (one year on from baseline) concluded in Q1 2020, having been extended due to low response rates from Q4 2019. Analysis and drafting of the wave 1 report were well underway by the end of 2020.
- 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), which, in turn, draws on the Government's 20-year Strategy for the Irish Language 2010-2030 (Government of Ireland, 2010). The study, which runs until around the end of 2022, is longitudinal and uses mixed methods: survey questionnaires, assessment, and case studies. The tests to be administered combine existing instruments (post-primary) and the development of new tests (primary), which include speaking and listening tests.

#### Data analytic support

- The annual attendance report for 2017-2018 was submitted to Tusla. This included the reporting on student-level data for the first time.
- Work in 2020 concerning special education resource allocation on behalf of the Department was focused on the validation of the SNA model with further updates expected in 2021.

More information on these studies is at <https://www.erc.ie/programme-of-work/>.

#### Independent research

- [PhD candidates](#) working at the Centre have continued to progress on their research in three areas relating to assessment: online and paper-based science assessment in PISA with a focus on validity (Caroline McKeown); an analysis of achievement and engagement in spring and autumn on PISA (Sylvia Denner); and an analysis of inference skills through the application of a cognitive model to large scale national assessment data (Joanne Kiniry).
- The ERC was pleased to publish volume 43 of its Irish Journal of Education. This volume included an article that reviews Tom Kellaghan's contribution to the IJE over the years; a review of school effectiveness literature; an analysis of the mathematics standards of university entrants; and a commentary on the reading experiences of undergraduate students in Ireland. Work also began to prepare for the first online-only volume of the IJE, which is due to be launched in 2021.



## Publications, Conferences, Presentations, Tests, 2020

Many of these publications are available for download at

<https://www.erc.ie/2020/08/17/publications-2020/>

### Reports

- Clerkin, A., Perkins, R., & Chubb, E. (2020). *The home learning environment in Ireland: Insights from TIMSS 2015*. Dublin: Educational Research Centre.
- Denner, S. (2020). *PISA Testing in Spring vs Autumn 2018: A Feasibility Study*. Unpublished report submitted to the Department of Education.
- Denner, S. & Cosgrove, J. (2020). *School attendance data, primary and post-primary schools and student absence reports, primary and post-primary schools 2018/19*. Analysis and Report to the Child and Family Agency. Dublin: Educational Research Centre.
- Gilleece, L., & Cosgrove, J. (2020, September). *Application of revised DEIS identification model to 2019/2020 data: Primary level*. Unpublished report submitted to the Social Inclusion Unit of the Department of Education.
- Gilleece, L., Nelis, S.M., Fitzgerald, C., & Cosgrove, J. (2020). *Reading, mathematics and science achievement in DEIS schools: Evidence from PISA 2018*. Dublin: Educational Research Centre.
- Ní Chlochasaigh, K., Shiel, G., & O'Duibir, P. (2020). *Iniúchadh ar an tumoideachas do dhaltai i scoileanna lán-Ghaeilge i gceantair mhibhuntaíste*. Baile Atha Cliath: An Chomhairle Um Oideachas Gaeltachta agus Gaelscoláiochta.
- Perkins, R., Clerkin, A., & Chubb, E. (2020). *Students' perspectives on learning maths and science: Results from TIMSS 2015*. Dublin: Educational Research Centre.
- Perkins, R. & Clerkin, A. (2020). *TIMSS 2019: Ireland's results in mathematics and science*. Dublin: Educational Research Centre.
- Rawdon, C., Sampson, K., Gilleece, L., & Cosgrove, J. (2020). *Developing an evaluation framework for teachers' professional learning in Ireland: Phase 1 Desk-based research*. Dublin: Educational Research Centre.
- Rawdon, C., Sampson, K., Gilleece, L., & Cosgrove, J. (2020). *Developing an evaluation framework for teachers' professional learning in Ireland: Phase 1 Desk-based research (Executive summary)*. Dublin: Educational Research Centre.

### Articles

- Department of Education, National Council for Curriculum and Assessment, Clerkin, A., & Perkins, R. (2020). Ireland. In Kelly, D.L., Centurino, V.A.S., Martin, M.O., & Mullis, I.V.S. (Eds.) (2020). *TIMSS 2019 Encyclopedia: Education Policy and Curriculum in Mathematics and Science*.
- Fitzgerald C. (2020). Reflections on conducting qualitative school-based research with children: A research note. *Research in Education*. DOI: <https://doi.org/10.1177/0034523720970990>
- Gilleece, L. & Clerkin, A. (2020). A review of the school effectiveness literature: Lessons for Ireland. *Irish Journal of Education*, 43, 30-60.
- Lewis, M. & Shiel, G. (2020). Tom Kellaghan and the Irish Journal of Education: Works of a leader and a pioneer in educational research. *Irish Journal of Education*, 43, 3-29.
- Shiel, G., Millar, D. & Cunningham, R. (2020). Performance of mathematics in students entering university in Ireland: Has curriculum reform contributed to a decline in standards? *Irish Journal of Education*, 43, 74-108.
- Scully, D., Pitsia, V., & Karakolidis, A. (2020). Exploring the interpersonal dimension of teaching in an Irish post-primary context. *Irish Educational Studies*, 39(3), 355–374. <https://doi.org/10.1080/03323315.2019.1697947>

### Conference Presentations/Invited Workshops or Seminars

- Clerkin, A., Jeffers, G. & Choi, S.D. (2020). *Career exploration and personal development: Lessons from national school-based programmes in Ireland and South Korea*. Paper presented to the European Association for Research in Adolescence, Porto (remotely), 3 September 2020.
- Cunningham, R. (2020, November). *Standardised tests: How are they developed and how can they be used?* [Online guest lecture]. Assessment and Evaluation module, B.Sc. Education Studies, Marino Institute of Education, Dublin 9.
- Cunningham, R. & O'Flaherty, A. (2020, February). *Standardised tests: What are they, how are they developed and how should they be used?* [Seminar presentation]. Professional Development Service for Teachers (PDST) National Training Day, Mullingar, Co. Westmeath.
- Delaney, E. (2020, November). *PIRLS in context(s): International assessment of literacy in a changing world* [Invited presentation]. Literacy Association of Ireland 44<sup>th</sup> Annual Conference, online.
- Denner, S. & McKeown, C. (2020, September). The Test-Taking Behaviour of Students in Ireland in PISA 2015 and 2018. In *PISA in Ireland: national and international comparisons in a world of opportunity and challenges* [Symposium]. Presented at the ESAI Conference [Online]. <http://esai.ie/category/conference-2020/>.
- Gilleece, L. (2020, March 12th). *Refined identification model for DEIS: Background and technical analyses completed by the ERC*. Presentation to the Education Partners on behalf of the DEIS Technical Group, DCU, St Patrick's College Campus.
- Gilleece, L., Nelis, S.M., & Fitzgerald, C. (2020, September). Reading, Mathematics and Science Achievement in DEIS Schools: Evidence from PISA. In *PISA in Ireland: national and international comparisons in a world of opportunity and challenges* [Symposium]. Presented at the ESAI Conference [Online]. <http://esai.ie/category/conference-2020/>.
- Shiel, G. & McKeown, C. (2020, September). Reading Habits and Strategies of Students in Ireland and across the OECD, 2009-2018. In *PISA in Ireland: national and international comparisons in a world of opportunity and challenges* [Symposium]. Presented at the ESAI Conference [Online]. <http://esai.ie/category/conference-2020/>.

### Manuals

- Educational Research Centre and National Educational Psychological Service (2020). *PPAD-E Manual 1: Teacher Administration*. Dublin: Educational Research Centre.
- Educational Research Centre and National Educational Psychological Service (2020). *PPAD-E Manual 2: Marking Guidance*. Dublin: Educational Research Centre.
- Educational Research Centre and National Educational Psychological Service (2020). *PPAD-E Manual 3: Scoring, Reporting, Interpretation and Intervention*. Dublin: Educational Research Centre.

### Tests

- Educational Research Centre and National Educational Psychological Service (2020). *PPAD-E assessment booklet: Blue*. Dublin: Educational Research Centre.
- Educational Research Centre and National Educational Psychological Service (2020). *PPAD-E assessment booklet: Yellow*. Dublin: Educational Research Centre.

### Software

- Educational Research Centre and National Educational Psychological Service (2020). *Online scoring and reporting tool for PPAD-E*. Dublin: Educational Research Centre. Developed by Polymetrika on behalf of ERC and NEPS.



## Chapter 3: Governance

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

### Governing Board

The ERC has a Board of 5 members appointed by the Minister. The ERC has a vacancy for a Board member since September 2018 and has advised the Minister that it is seeking a member with Financial expertise to help the Board in making decision on financial matters.

#### Board

Chairperson	Dr Pauric Travers
Deputy Chairperson	Dr Denise Burns
Board member	Dr Michael Martin
Board Member	Mr Edward Murtagh
Board Member	[Vacancy since September 2018]

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

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

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

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

The following are matters for decision by the Board:

- significant acquisitions, disposals and retirement of assets of the ERC
- major investments and capital projects
- delegated authority levels, treasury policy and risk management policies
- approval of terms of major contracts
- assurances of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading, and conditions of all staff, including remuneration and superannuation
- approval of annual budgets and corporate plans
- approval of annual reports and financial statements
- appointment, remuneration and assessment of the performance of, and succession planning for the CEO; and
- significant amendments to the pension benefits of the CEO and staff.

Attendance at Board meeting by Board members in 2020 was as follows:

- Dr Pauric Travers: 6/6
- Dr Denise Burns: 5/6
- Mr Michael Martin: 6/6
- Mr Edward Murtagh: 6/6.

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

Minutes from Board meetings are published on the ERC website ([www.erc.ie](http://www.erc.ie)). Any commercially sensitive information and personal matters are removed from the ERC's Board minutes before publishing.

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

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

The Board has continued its implementation 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 by issuing a document listing any exemptions or phasing in of certain requirements.

#### Audit and Risk Committee

Since its establishment in May 2017 with Mr Edward Murtagh as Chairperson, the Audit and Risk Committee (ARC) has been reviewing systems of internal control, external and internal audit, risk management and financial control.

The ARC is required to brief the authority at least four times a year. The ARC met four times in 2020. The Committee's membership comprises of all members of the Board and an additional member with governance expertise.

Attendance for 2020 ARC meetings is as follows:

- Mr Edward Murtagh: 4/4
- Ms Denise Burns: 3/4
- Dr Pauric Travers: 4/4
- Prof Michael Martin: 4/4
- Mr Ray Mooney: 4/4.

In 2020 the ARC continued working on improving the ERC's internal audit and risk functions. In the same way the ARC worked in 2019 on its internal audit function, it focused on Risk in 2020. A number of processes and policies guided by the work of the ARC were adopted including draft Risk documents which will be implemented on the appointment of the Chief risk Officer in 2021. The internal audit programme for the year included internal financial control (to be carried out in Q1 2021 to allow for a full review of the financial year 2020), risk and payroll. All findings will be considered in any process and policy updates.

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

#### Governance highlights 20120 and priorities for 2021

Key achievements overseen by the Board and ARC during 2020 include:

- Three internal audits for the Financial Year 2020 were completed (Risk and Payroll in 2020 and Internal Financial controls in Q1 2021 to allow for a full review of the year 2020).
- The completion of the external audit for 2019.



- Available pension data were compiled and an external supplier provided pension statements for ERC staff on the Single Scheme.
- Agreement on principle was reached on the high level items to be included in the Service Level Agreement with DCU.
- Agreement was reached between the ERC, DCU and the DoE on ERC pension arrangements from 2021 onwards.
- The implementation of remote working from 13 March 2020, and the subsequent development and implementation of a Covid-19 Protocol, safety statements, risk assessments and a response plan.
- The review of all projects budgets in spring 2020 and again in autumn 2020 in light of the impact of Covid-19 on the ERC work programme.
- The running of recruitment campaigns (remotely) for several positions including HR Officer, Clerical Officer, and IT Manager.

The Board has identified the following as priorities for 2021:

- Achieving governance continuity is a very high priority, with the expiry of the current Board in July 2021 and expiry of the current ARC in September 2021.
- The recruitment of a Principal Officer (post sanctioned by the DoE in Q4 2020).
- The finalisation of risk processes and policies following the appointment of the Principal Officer who will act as Chief Risk Officer.
- The finalisation of a long-term service-level agreement with DCU.
- The confirmation of funding arrangements for ERC pensions.
- The full review and upgrade of the ERC's IT infrastructure and IT governance.
- Review of all internal and external audits findings and updates to policies and processes as required.
- Although led by the DoE, the completion of the Critical Review due in 2021 is a priority.
- Review and updates to ERC corporate communication processes (e.g. phone system, signage and letterheads) following confirmation received by the ERC in Q3 2020 that the ERC is now one of the bodies coming under the scope of the Official Languages Act 2003 (Public Bodies) Regulations 2019 (S.I. No. 230 of 2020) with further enhancements to the ERC's services in the Irish language, particularly as they relate to assessment.

## Financial Statement 2020 and related disclosures

The financial position of the ERC is as disclosed in our 2020 annual accounts, audited by the Comptroller and Auditor General in 2021. The accounts were drafted by:

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

and audited by

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

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 2021 before audit from the Comptroller and Auditors 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. Those are therefore conducted by external third party suppliers. The ERC is continuously updating its processes to fit its specific requirements<sup>7</sup>.

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<sup>7</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 2020.

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

Legal fees	184,548.67
Accountancy	292.00
Professional Fees (Graphic Design)	12,365.29
Consultancy (IT Audit & Actuarial)	193,389.31
<b>Total:</b>	<b>390,595.27</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 2020: €1,968,805

ERC Staff: €1,888,673

ERC Casual staff for project work: €80,131.95

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	0
70,001 - 80,000	4
80,001 - 90,000	1
90,000 - 100,000	-
100,001 - 110,000	-
110,001 - 120,000	-
120,001 - 130,000	1

Pension contributions were made for staff members of the Single Pensions schemes. For the 12 month-period the total is €44,270.77, and covers 26 members of staff. The Scheme currently covers 36 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) is 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 will manage its own pensions from 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.
- Mr Edward Murtagh received payment of €570 and vouched expenses of € 113 for his work on a project of the ERC. This payment is entirely separate from his work as ERC Governing Board member.
- The CEO remuneration package amounted to €121,088. The CEO also received vouched expenses relating to national and international travel of €1,154.30.
- Research Fellows and Senior Administrator received a total payment of €3,092.08 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:
  - No pension lump sums was issued for ERC staff in 2020 and pension monthly payments were carried out by DCU.
  - No added years were granted for pension purposes nor was there a case of retirement without normal actuarial reductions.

### 4. TRAVEL AND SUBSISTENCE

#### Project related:

National travel: € 8,803.00

International travel: € 5,729.87

#### Non-project related:

National: € 746

International: € 1,500.18

Total: € 16,779.05

### 5. HOSPITALITY

Total hospitality expenditure for 12 months: € 1,066.99

Includes:

- Catering for ERC events and staff training related costs: € 15,74
- Meeting catering: € 1,051.25

### 6. ICT

#### Project related:

Hardware: €69,239.80

Online programme: € 13,414.83

Survey Administration  
and Technical Support: €36,192.50

#### Non project related:

Hardware: € 26,780.29 (€25,191.32 capitalised)

Software: € 20,636.50

Maintenance: € 18,679.25

Other: € 2,911.84



## 7. PUBLICATIONS

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

IJE/Publication Sales:	Níl
JStor Online Journal Sales:	€ 1,872.40
Total publications sales:	€ 1,872.40
Printing Costs IJE:	Níl

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

Books expenditure:	Níl
Journal expenditure:	€ 29,062.08

The ERC Report on Protected Disclosure is in Appendix 2.

The ERC's Financial Statement inclusive of the C&AG report and the Statement on Internal Control for 2020 is available in Appendix 3.

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

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



## Appendix 2: 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 2020 and both a copy of the ERC policy and the 2020 annual report on protected disclosure are available on the ERC website <http://www.erc.ie>.

## Appendix 3: Financial Statement and Statement on Internal Control



**EDUCATIONAL RESEARCH CENTRE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31  
DECEMBER 2020**

**EDUCATIONAL RESEARCH CENTRE**  
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## **EDUCATIONAL RESEARCH CENTRE**

### **BOARD MEMBERS AND OTHER INFORMATION**

for the year ended 31 December 2020

**Board Members**

Dr Pauric Travers  
Dr Denise Burns  
Prof Michael Martin  
Mr Edward Murtagh

**Business Address**

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

**Auditors**

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

**Bankers**

Allied Irish Banks PLC  
140 Lr. Drumcondra Road  
Dublin 9

**Solicitors**

Eversheds  
1 Earlsfort Centre  
Earlsfort Terrace  
Dublin 2

O Connell Brennan  
Armitage House  
10 Lr Hatch St  
Dublin 2

Mason Hayes and Curran  
South Bank House  
Barrow Street  
Dublin 4

## **EDUCATIONAL RESEARCH CENTRE**

### **GOVERNANCE STATEMENT AND BOARD MEMBERS REPORT**

**for the year ended 31 December 2020**

#### **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 Skills 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 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 and Skills 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.

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 2020.

#### **The Board Structure**

The Board consists of a Chairperson and four ordinary members, all of whom are appointed by the Minister for Education and Skills (or currently, Minister for Education). The members of the Board are appointed for a period of 5 years and meet at least 6 times per year. In September 2018, one member resigned and the ERC is awaiting appointment of a successor. The ERC has four Board members since September 2018. The current membership of Board members is due to expire in July 2021.



## EDUCATIONAL RESEARCH CENTRE

### GOVERNANCE STATEMENT AND BOARD MEMBERS REPORT for the year ended 31 December 2020

The table below details the appointment period for current members:

Board Member	Role	Date appointed
Dr Pauric Travers	Chairperson	05/07/2016
Dr Denise Burns	Deputy Chair	05/07/2016
Prof Michael Martin	Ordinary Member	05/07/2016
Mr Edward Murtagh	Ordinary Member	05/07/2016

The Board commenced an external Board Effectiveness and Evaluation Review in December 2020, which was completed on 29 April 2021.

The Board has established one committee, as follows:

**Audit and Risk Committee (ARC):** comprises four members of the Board and one independent member appointed in Q4 2019. 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 2020, was reviewed in February 2021 for issue at the first Board meeting of 18 February 2021.

The members of the Audit and Risk Committee are: Mr Edward Murtagh (Chairperson), Dr Denise Burns, Prof Michael Martin, Dr Pauric Travers and Mr Ray Mooney. There were 4 meetings of the ARC in 2020.

#### 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 2020 is set out below including the expenses received by each member (due to Covid 19 and the resulting need for remote working, the initial Board and ARC meeting dates had to be revised):

Member	Board (number of meetings)	ARC (number of meetings)	Expenses 2020 (€)
Dr Pauric Travers	6	4	0
Mr Edward Murtagh <sup>1</sup>	6	4	113
Dr Denise Burns	5	3	0
Prof Michael Martin	6	4	0
Mr Ray Mooney	N/A	4	0

<sup>1</sup> Mr Edward Murtagh received payment of €570 and vouched expenses of €113 for his work on a project of the ERC. This payment is entirely separate from his work as ERC Governing Board member.

## EDUCATIONAL RESEARCH CENTRE

### GOVERNANCE STATEMENT AND BOARD MEMBERS REPORT

for the year ended 31 December 2020

#### 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:

#### *Consultancy Costs*

Legal fees	184,549
Accountancy	292
Professional Fees	12,365
Consultancy (IT Audit & Actuarial)	193,389
<b>Total:</b>	<b>390,594</b>

#### *Legal Costs and Settlements*

There were no cumulative legal costs incurred in 2020 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:

	2020	2019
	€	€
Domestic		
- Board	113	0
- Employees	9,888	13,401
International		
- Board	0	0
- Employees	7,230	58,376
<b>Total</b>	<b>17,231</b>	<b>71,777</b>

CEO travel expenses included above are as follows:

National: €0

International: €1154

#### *Hospitality Expenditure*

The Income and Expenditure Account includes the following hospitality expenditure:

	2020	2019
	€	€
Staff hospitality	16	409
Client hospitality	1051	1076
<b>Total</b>	<b>1067</b>	<b>1485</b>



## EDUCATIONAL RESEARCH CENTRE

### GOVERNANCE STATEMENT AND BOARD MEMBERS REPORT

for the year ended 31 December 2020

#### Statement of Compliance

The Board has adopted the Code of Practice 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, with some delays in risk management to be expected until a Principal Officer (sanctioned in December 2020) is recruited to manage this function. The remote working situation further exacerbated by the IT challenges faced by the ERC created severe disruptions to the administrative functions of the ERC and especially delays in the administration of accounts/finance. It is expected that the sanction of an IT Manager post by the Department of Education and subsequent appointment in January 2021 should help mitigate the issues created by the continued requirement for remote working.

The Board was informed in 2020 that it could expect confirmation from the ERC's parent department of the appointment of a fifth member. However, with both a change in Government and disruptions arising from Covid 19, the ERC remains with 4 Board Members instead of 5. Discussions between the ERC and the Department of Education have taken place in relation to the appointment/reappointment of the Board, pending the expiry of its first term in July 2021.

Matters relating to the ownership of the Test Department building are still with the ERC's legal team. Discussions on the long-term replacement to the transition agreement between the ERC and DCU continued through 2020, although they were significantly delayed by Covid 19 and ongoing issues with pension administration. Decisions on the management of ERC pensions progressed significantly at year-end 2020, following clarification from the Department of Education and it is envisaged that pensions will be moved from DCU to ERC with the help of third party assistance from Q1 2021.

Consequent to ERC pensions becoming the responsibility of the ERC rather than a service provided by DCU, it is expected that the longer-term agreement (including the lease agreement) between DCU and the ERC will be significantly simplified.

The main components having been agreed, the drafting of the lease will be assigned to DCU's legal team during 2021.

  
Jude Cosgrove (Jun 30, 2021 4:24 GMT+1)

**Dr Jude Cosgrove**  
CEO

Date: Jun 30, 2021

  
Pauric Travers (Jun 30, 2021 14:53 GMT+1)

**Dr Pauric Travers**  
Chairman

Date: Jun 30, 2021

## **EDUCATIONAL RESEARCH CENTRE**

### **STATEMENT ON INTERNAL CONTROL**

**for the year ended 31 December 2020**

#### **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, has been in place in the ERC for the year ended 31 December 2020 and up to the date of approval of the financial statements, except for the internal control issues outlined below.

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

The ERC has an Audit and Risk Committee (ARC) comprising of 4 Board members, one of whom is the Chair and one external members with financial and audit expertise. The ARC met four times in 2020.

The Audit and Risk Committee operates within the principles of the Code of Practice for the Governance of State Bodies and oversees the ERC's internal Audit function.

Since its implementation, the ARC has been working towards:

- Ensuring 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.
- Assessing the likelihood of identified risks occurring.
- Assessing the ERC's ability to manage and mitigate the risks that do occur.
- Implementing a strategic plan (issued in March 2019) which will be subject to regular reviews of both short and long term goals and an evaluation of the risks to bringing those plans to fruition.

In 2020, internal audits were carried out on Payroll and Risk. It was agreed to postpone a third internal audit on Data Protection until 2021 due to significant disruptions and capacity issues resulting from Covid 19. Significant delays were experienced in the payroll internal audit, resulting from remote working and lack of access to relevant information (ERC data on DCU campus with restricted access). A Financial Internal Control audit for 2020 was carried out in carried out in Q1 2021 and the findings will be reviewed by the ARC at its second meeting of 2021.

The Audit and Risk Committee reviewed the findings of one internal audit at its meeting of 2 December 2020 and recommended that a full review of 2019 payroll be carried out as soon as the data was made available to ERC by DCU. The ARC was pleased to see that the move to a third party provider from January 2020 for payroll services addresses some of the issues highlighted in the audit report for 2019.

Delays resulting from the need for a remote audit by the Comptroller & Auditor General (C&AG) means that the Financial Statement 2019 was approved in late Q4 2020 and resulting findings issued to the ERC in January 2021. Review of same took place during the first Board and ARC meetings of 2021, on 18 February and verbal report to the ARC by the C&AG, took place on 29 June 2021, as part of the second meeting of the ARC in 2021.

The report on the risk audit received at the end for January 2021 was reviewed by the ARC at its first meeting on 18 February 2021.

Updates and process changes (including in accounting policies) resulting from findings of previous audits (internal and external) have also been somewhat delayed further too severe disruptions to the 2020 work plan as a result of Covid 19. Work on this will continue in 2021 and findings from recent audits be included in the updates.

The various audits, as well as regular project status reports by the Centre's Project Managers, continue to populate the risk register. Although the ERC is risk aware it recognises that its identification and formalisation of risk, and the content and



## **EDUCATIONAL RESEARCH CENTRE**

### **STATEMENT ON INTERNAL CONTROL**

**for the year ended 31 December 2020**

structure of the strategic risk register, requires further development. Just as the ERC spent much of 2019 improving its internal audit processes, it spent much of 2020 working on its risk processes. As a result, the Board formalised its risk appetite, and risk documents were drafted to support the process. Further work is required on refining its risk register, especially in terms of defining strategic risks. The risk audit requested by the ARC was used as an opportunity not only to examine current handling of risk but also to help inform policy development and processes. The pending report will be used to further strengthen the process currently in development.

However, the ERC has notified the ARC that there is no capacity for a current post to incorporate the function of Chief Risk Officer. Following the submission of an urgent memo on this matter, which highlighted risk management and lack of contingency for the CEO more generally, the Department of Education sanctioned a post at Principal Officer level in December 2020. Therefore the formalisation of risk identification, management and mitigation, and enhancements to the strategic risk register will not occur until the PO is in place. In the meantime risk review by, and risk reporting to, the ARC, will continue using existing processes.

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 both the Board and the Audit and Risk Committee in January 2021

The Protected Disclosure Policy was adopted on January 17<sup>th</sup> 2018 and the anti-fraud policy on the 13<sup>th</sup> of November 2018. The protected disclosure report for 2020 is available on the ERC website.

In light of the General Data Protection Regulation which came into effect in May 2018, the ERC has reviewed its internal practices in relation to data gathering and has worked to put in place an appropriate framework (supported by workflows and processes) to ensure it complies with the Data Protection Acts. As part of this framework, the ERC has put in place or reviewed existing systems and controls to restrict access to confidential data, and record the steps taken to ensure the protection of personal data. A suite of policies and forms relevant to data protection requirements are available on the ERC website, where other processes and relevant policies are being considered. Should the ERC become aware of actual or potential breaches to confidential data, these will be fully investigated and where necessary reported to the appropriate authorities.

#### **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.

This register is reviewed and managed by the CEO and the Audit and Risk Committee, who in turn inform the Board. 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. However it also acknowledges that further improvements are required in relation to the formalisation of this item and will continue in its efforts to implement and improve processes in relation to risk assessment and management.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for key business financial and processes have been documented,
- documentation of key Governance and HR processes are 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,
- there are systems aimed at ensuring the security of the information and communication technology systems, and
- there are systems in place to safeguard the assets.

#### **Impact of Covid 19 on the Control Environment Covid-19 in 2020.**

Management have sought to ensure that the strong control environment was maintained from the initial lockdown. This created some challenges at the early stages but overall the processes didn't change.

The Board was notified of the remote working situation from the onset and both the Board and ARC included Covid 19 as a recurring item to the respective committees' agendas for the duration of the pandemic.

## EDUCATIONAL RESEARCH CENTRE

### STATEMENT ON INTERNAL CONTROL

for the year ended 31 December 2020

The Board and ARC sought the following during 2020:

- Confirmation that remote working was effectively in place since 13 March 2020 and assessed the impact on the day to day running of the organisation (29 April 2020)
- Review of the ERC's Covid guidelines, safety statements, risk assessments and response plan (meeting 29 April & 30 June 2020)
- Review of all projects in light of the impact of Covid 19 on the ERC work programme and the resulting impact on its 2020 budget (29 April & 30 June 2020)
- Details of the delays for the external and internal audits due to the remote working situation (30 June & 16 September 2020)
- Updated budgets for 2020 and 2021 projects in light of the changes to the work programme as a result of school closures.
- Review of the financial impact of the cancellation of the test standardisation on the ERC 2020 budget. (30 June 2020)
- Consideration on the data protection issues in relation to staff working from home (30 June 2020)
- Confirmation of the need for minor updates to the accounting policies in light of the changes in the day to day processes (16 September 2020)
- Consideration of the IT strategy for long term remote working situation (2 December 2020)
- Review the financial impact of Covid 19 on the ERC budget (All meetings)

#### 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 largely associated with 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 were largely dependent on discussions with the Department of Education and DCU for mitigation and /or elimination in the first instance, and some progress have been made on most items in 2020:

- It is expected that the sanction of a HR post by the DES will resolve the issue with the segregation of duties in payroll processes following a handover period.
- The sanction of an IT Manager will allow for the amalgamation of the two accounting systems and this has already been included in the work programme for 2021.
- Following confirmation from the Attorney General in December 2020 (communicated to the ERC by the Department of Education) that the ERC is liable for its pensions, decision was taken for the ERC to administer its own pensions with the help of a third party supplier. Transfer of pension data as well as transfer for service for pre 2015 ERC employees is pending and discussions are ongoing with DCU. There is however a lack of clarity on the mechanism for the funding of ERC pensions and Central Policy Unit is liaising with the Department of Public Expenditure and Reform to get confirmation of same.
- Following the decisions on the management of ERC pensions the requirements for the Service Level Agreement and lease agreement between DCU and the ERC are significantly simplified. Discussions resumed between DCU and ERC at a meeting held on February 9<sup>th</sup> 2021. The main components of the document have been agreed, and the drafting of the lease will now be assigned to DCU's legal team.
- The transfer of ownership of the Test Department building is now being reviewed by a Barrister for a case to be presented to the Charity Regulator.
- The appointment of a 5<sup>th</sup> Board member, and processes to ensure succession following the expiry of current Board members in July 2021, is pending and with the Department of Education.



## EDUCATIONAL RESEARCH CENTRE

### STATEMENT ON INTERNAL CONTROL for the year ended 31 December 2020

#### Procurement

The ERC adheres to relevant public procurement policies and where issues have been identified, work 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 aims of the ERC's procurement plan are to set a purchasing/procurement strategy relevant to ERC requirements over the stated period of time with regular reviews of its implementation and effectiveness. The first such plan has helped focus the work of the ERC on procurement. The print tender which ran in 2018 and was expected to last for 4 years was met with unexpected volumes and the expenditure threshold expired before the end of 2020 with an overspend of €148,931.56 (excl VAT).

The OGP confirmed that they were unable to rerun the competition on behalf of the ERC for capacity reasons and, given the complexity of the tender, several delays occurred on the drafting of a new request for tender (RFT). The ERC sought external party help on this matter to alleviate its own capacity issues and the new RFT was published on 2 April 2021. It is expected that a new contract for print services will be in place by end Q2/early Q3 2021. The threshold amounts for this new RFT has been increased significantly to account for the new printing requirements and to ensure the issue does not arise again.

The ERC plans to make appropriate strategic use of procurement expert suppliers in order to achieve efficient, compliant procurement from 2021 onwards: using this strategy, the procurement for psychometric and technical services was completed in April 2021 and the contract signed in June 2021. .

#### Review of Effectiveness

The Board has continued to develop its structure in line with the Code of Practice for the Governance of State Bodies 2016. The ERC is awaiting clarification on a number of items relating to the Code of Practice (COP) 2016 as well as some derogations relating to items such as Chief Risk Officer, Customer Charter and appraisal of the ARC members and further progress on same are pending responses.

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 September 2019 and reviewed the findings of the 2020 audit of internal financial controls at its meeting of 29 June 2021 as well as the findings from the C&AG audit of the 2019 Financial Statements (signed off in December 2020) and its management letter issued in January 2021. The Committee reviewed reports issued by the internal auditors. It 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.

The ARC reported to the Board the findings of the internal and external audits, including the internal audit of financial controls in place at year end 2019, on 20 February 2020 and progress made to date.

On behalf of the Board of the ERC, I, the undersigned Chairman of the Board, confirm that, in respect of the year ended 31 December 2020, the Board, following recommendations from the Audit and Risk Committee, have conducted a review of the effectiveness of the system of internal control.

Signed on behalf of The Board:

Paoric Travers  
Paoric Travers (Jun 30, 2021 14:53 GMT+1)

**Dr Paoric Travers**  
**Chairman**

Date: Jun 30, 2021



## **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 ending 31 December 2020 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 2020 and of its income and expenditure for the year then ended in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

#### ***Emphasis of matter – deferred pension funding asset***

Without qualifying my opinion on the financial statements, I draw attention to note 12 which relates to retirement benefits accrued by current and former staff up to 31 December 2020.

The recognition of a deferred pension funding asset of €942,000 in respect of the Single Public Service Pension Scheme reflects statutory provisions relating to the funding of that scheme.

The recognition of an asset of €11.5 million in respect of the Colleges of Education Pension Scheme anticipates that funding will be provided by the State to meet pension liabilities as they fall due. Inherent in this accounting treatment is an assumption that any income generated by the Centre will in the first instance be applied towards current expenses and that State funding will meet any shortfall in resources required to meet future pension liabilities.

#### ***Basis of opinion***

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

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



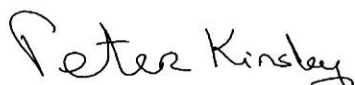
## **Report of the C&AG (continued)**

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

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

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.

A handwritten signature in black ink that reads "Peter Kinsley". The signature is written in a cursive style with a large initial 'P'.

**Peter Kinsley**  
**For and on behalf of**  
**Comptroller and Auditor General**

**30 June 2021**

## Appendix to the report

### Responsibilities of Board members

The Board members are responsible for

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

### Responsibilities of the Comptroller and Auditor General

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

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

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

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to 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.

### 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. I also report by exception if, in my opinion,

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



# EDUCATIONAL RESEARCH CENTRE

## STATEMENT OF INCOME AND EXPENDITURE

for the year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Income</b>			
Core Project Income	6a	358,959	426,234
Department of Education grant	5	2,619,090	1,794,710
Non-core Project Income	6b	191,953	188,557
Test Department Sales		370,227	1,556,276
Publication sales		1,872	1,768
Other operating income		45	1,425
Net deferred funding for pensions	12.1	715,000	548,000
		<u>4,257,146</u>	<u>4,516,970</u>
<b>Expenditure</b>			
Staff costs	10	1,968,805	1,909,155
Other operating expenses	7	1,097,918	1,452,838
Retirement benefit costs	12	705,000	604,000
Depreciation	13	18,944	17,324
		<u>3,790,667</u>	<u>3,983,317</u>
<b>Total Comprehensive Income relating to the year</b>		<u>466,479</u>	<u>533,653</u>
Income and expenditure account brought forward		<u>1,502,424</u>	<u>968,771</u>
<b>Income and expenditure account carried forward</b>		<u><u>1,968,903</u></u>	<u><u>1,502,424</u></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 Jun 30, 2021 and signed on its behalf by:

  
Jude Cosgrove (Jun 30, 2021 14:24 GMT+1)

**Dr Jude Cosgrove**  
CEO

  
Pauric Travers (Jun 30, 2021 14:53 GMT+1)

**Dr Pauric Travers**  
Chairman

**EDUCATIONAL RESEARCH CENTRE****STATEMENT OF COMPREHENSIVE INCOME**

for the year ended 31 December 2020

	Notes	2020 €	2019 €
Total comprehensive income relating to the year		466,479	533,653
Actuarial (loss) on retirement benefit obligations	12.1	( 1,250,000)	(1,858,000)
Adjustment to deferred retirement benefits funding	12.1	1,250,000	1,858,000
<b>Total comprehensive income in the year</b>		<b>466,479</b>	<b>533,653</b>



# EDUCATIONAL RESEARCH CENTRE

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2020

	Notes	2020 €	2019 €
<b>Non-Current Assets</b>			
Property, plant and equipment	13	69,438	59,395
<b>Current Assets</b>			
Stocks	14	481,764	263,787
Receivables	15	215,260	390,089
Cash and cash equivalents	20	1,380,580	896,970
		2,077,604	1,550,846
<b>Payables: Amounts falling due within one year</b>	16	(178,139)	(107,817)
<b>Net Current Assets</b>		1,899,465	1,443,029
<b>Total Assets less Current Liabilities</b>		1,968,903	1,502,424
<b>Deferred funding asset for Pensions – Unfunded Scheme</b>	12.1	12,412,000	10,447,000
<b>Pension Liabilities – Unfunded Scheme</b>	12.1	(12,412,000)	(10,447,000)
<b>Net Assets</b>		1,968,903	1,502,424
<b>Reserves</b>			
Income and expenditure account		1,968,903	1,502,424
		1,968,903	1,502,424

Approved by the board on Jun 30, 2021 and signed on its behalf by:

*Jude Cosgrove*  
Jude Cosgrove (Jun 30, 2021 14:24 GMT+1)

Dr Jude Cosgrove  
CEO

*Pauric Travers*  
Pauric Travers (Jun 30, 2021 14:53 GMT+1)

Dr Pauric Travers  
Chairman

# EDUCATIONAL RESEARCH CENTRE

## STATEMENT OF CASH FLOWS

for the year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Cash flows from operating activities</b>			
Total income for the year		466,479	533,653
Adjustments for:			
Depreciation		18,945	17,324
		<u>485,424</u>	<u>550,977</u>
Movements in working capital:			
Movement in stocks		(217,975)	(192,569)
Movement in receivables		174,829	(140,316)
Movement in payables		70,322	( 58,023)
		<u>512,600</u>	<u>160,069</u>
Net cash inflow from operating activities			
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant and equipment		(28,990)	( 20,653)
		<u>483,610</u>	<u>139,416</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at beginning of financial year		896,970	757,554
Cash and cash equivalents at end of financial year	20	<u>1,380,580</u>	<u>896,970</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. ACCOUNTING POLICIES

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

### Statement of compliance

The financial statements of the Educational Research Centre for the year ended 31 December 2020 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

### Income

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

### Basis of preparation

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

### Property, plant and equipment and depreciation

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

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

### 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.

### Government grants

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

### Stocks

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

### Trade and other receivables

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

### Cash and cash equivalents

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



**Trade and other payables**

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

**Taxation**

Educational Research Centre is a Statutory Body. It does not trade for gain and therefore is exempt from Corporation Tax.

**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 and Skills 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 and Skills.

Amounts charged are calculated using the following rates:

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

**Receivable Asset**

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

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

**Single Public Service Pension Scheme ("SPSPS")**

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

**Significant accounting judgements and key sources of estimation uncertainty**

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

**Holidays earned but not taken and other employee benefits provision**

This is calculated in respect of holidays earned but not taken at the balance sheet date of 31 December 2020 that is attributed across the whole population of employees.

**Property, Plant and Equipment**

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

### 3. GOING CONCERN

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

An assessment of the projected financial impact of Covid 19 on the Centre to the end of December 2021 was reviewed in 2020 and discussed with the Board and the Educational Research Centre's reporting section in the Department of Educational and Skills (DES), Central Policy Unit (CPU). The ERC liaises on a regular basis with the DES on potential impacts of Covid on 2021 projects and potential resulting financial impacts. The work programme for 2021 was agreed with the Department in Q1 2021 and discussed with the Board. Further changes to the work programme are likely, should further schools closures be required. As the standardised tests went ahead as planned in spring 2021 no loss of income is expected for the ERC.

The 2020 assessment included the measure of new costs, projected loss of income and projected savings as well as project funding sources for the 2021 period. In our opinion despite the significant loss of income which resulted from the cancellation of standardised testing in 2020 and the small possibility of a cancellation of some testing in 2021 the Educational Research Centre does not expect the pandemic to have a material impact on its ability to operate as a going concern.

In this regard the entity received confirmation of funding for 2021. Budget requests for the financial year 2022 were issued to the Department in June 2021. However the entity has not yet received confirmation of continued financial support from the Department and is unlikely to do so due to the nature of the budgeting process. The Department of Education and Skills undertake this annual process close to the year end and therefore the budget for 2022 and beyond has not yet been agreed upon. Historically the entity has had no issue in securing continued financing.

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

### 4. 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.

### 5. GRANTS RECEIVED

A grant of €2,978,048 (2019: €2,219,025) was received from the Department of Education and Skills. This includes a grant of €2,090,000 (2019: €1,379,608) for pay related costs and €889,419 (2019: €839,417) to cover non pay related costs. Of the total grants received €358,959 (2019: €424,315) is included in project income and €2,619,089 (2019: €1,794,710) is included in the Department of Education grant.

6a. CORE PROJECT INCOME	2020 €	2019 €
Delivering Equality of Opportunity in Schools (DEIS)	1,629	1,919
Programme for International Student Assessment (PISA)	71,524	44,924
Trends in International Mathematics and Science Study (TIMSS)	68,013	203,593
Progress in International Reading Literacy Study (PIRLS)	104,864	91,309
Test Standardisation	-	13,145
National assessments	52,535	53,496
Post primary assessment and diagnosis – English for NEPS	30,228	-
Computer based testing (CBT)	17,861	17,848
Gaeltacht Recognition Scheme (GRS)	12,305	-
	<hr/>	<hr/>
	358,959	426,234
	<hr/>	<hr/>



<b>6b. NON-CORE PROJECT INCOME</b>	<b>2020</b>	<b>2019</b>
	€	€
DLF	59,251	55,076
CPD Wellbeing	107,408	52,855
GRS Gaeltacht Recognition Scheme	-	20,037
Post primary assessment and diagnosis – English for NEPS	25,294	60,589
	<u>191,953</u>	<u>188,557</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 NEPS). 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. Gaeltacht Recognition Scheme is included in Core Project Income for 2020.

## 7. OTHER OPERATING EXPENSES

The other operating expenses for the year are as follows:-	Notes	2020	2019
		€	€
Core project expenditure (see note below)	8a	358,959	426,234
Non-core project expenditure (see note below)	8b	8,556	27,574
Printing, postage and stationery		364,394	712,228
Opening stock		263,787	71,218
Closing stock		(481,764)	(263,787)
Staff recruitment and training		16,383	22,602
Rent payable		12,000	12,000
Rates		1,300	2,866
Insurance		16,178	14,241
Light and heat		18,669	20,560
Cleaning		14,248	15,392
Repairs and maintenance		8,436	6,927
Telephone		10,717	9,925
Computer costs		43,817	49,303
Conference costs		1,086	2,129
Travelling and subsistence		1,612	8,277
Maintenance contracts		32,526	54,020
Legal fees		184,549	112,861
Consultancy and professional		180,335	89,753
Audit and accountancy		25,710	38,295
Meeting room hire and catering		641	869
Bank charges		1,950	3,917
General expenses		3,108	4,516
Waste management and refuse		1,446	1,826
Penalties and fines		-	235
Membership		9,275	8,857
		<u>1,097,918</u>	<u>1,452,838</u>

**Note:** Project expenditure of €358,959 (2019: €426,234) does not include depreciation on project assets of €Nil (2019: €Nil) as this is shown separately under depreciation. See note 13 for further detail. Non-core project expenditure of €8,556 (2019: €27,574) does not include wages and salaries on non-core project work of €183,397 (2019: €161,084) as this is shown separately under wages and salaries. See note 10 for further detail.

## 8a. CORE PROJECT EXPENDITURE

	Notes	2020	2019
		€	€
Project hardware/software		82,655	23,126
Travel		14,533	56,990
Printing, postage and stationery		103,483	105,397
Survey, administration and technical support		36,571	44,451
Membership		106,677	194,931
Sundry		15,040	1,339
		<u>358,959</u>	<u>426,234</u>
Depreciation – Project assets	13	-	-



			<b>358,959</b>	<b>426,234</b>
<b>8b. NON-CORE PROJECT EXPENDITURE</b>	<b>Notes</b>	<b>2020</b>	<b>2019</b>	
		€	€	
Travel		-	6,191	
Printing, postage and stationery		7,694	17,242	
Survey, administration and technical support		675	1,273	
Sundry		187	2,868	
		<b>8,556</b>	<b>27,574</b>	
Wages and salaries – non-core project work	<b>10</b>	<b>183,397</b>	<b>161,084</b>	
		<b>191,953</b>	<b>188,658</b>	
<b>9. OPERATING DEFICIT</b>		<b>2020</b>	<b>2019</b>	
		€	€	
<b>Operating deficit is stated after charging:</b>				
Depreciation of property, plant and equipment		18,944	17,324	
Deficit on foreign currencies		-	111	
Auditors remuneration – comprised as follows:-				
- Comptroller & Auditor General		17,800	15,000	
- Crowe		7,618	-	
- Mazars		-	409	

#### 10. EMPLOYEES AND REMUNERATION

##### Number of employees

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

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Staff	<b>45</b>	<b>46</b>

The staff costs comprise:

	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
Wages and salaries	<b>1,968,805</b>	<b>1,909,155</b>

Included in wages and salaries charge for the year is €183,397 (2019: €161,084) on non-core project work.

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

Educational Research Centre has accrued €28,539 (2019: €23,870) in relation to holiday pay for 2020.

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;

<b>Payband</b>	<b>Total number of employees whose benefits for the year fell within the pay band</b>
60,001-70,000	0
70,001-80,000	4
80,001-90,000	1
120,001-130,000	1

## 11. BOARD MEMBERS' EMOLUMENTS

No Board members received Board fees during the year. Mr Edward Murtagh received payment of €570 (2019: €410) and vouched expenses of €113 (2019: €593) 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 €121,088 (2019: €119,524). The CEO received payment of €1,668 (2019: €5,184) for vouched expenses relating to national and international travel. During 2020, six Board meetings were held.

*\*\*The CEO is in receipt of the Single Public Service Pension Scheme, and no other additional entitlements.*

## 12a. PENSION COSTS - DEFINED BENEFIT

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

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

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

Pension costs reflect pension benefits earned by employees in the 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 and Skills in the case of the College Pension Scheme. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset by grants received in the year to discharge pension payments.

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

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

The latest full actuarial valuation of the Scheme for accounting purposes was carried out with effect from 31 December 2020 by an independent qualified actuary. The major assumptions used by the actuary are as follows:

	2020	2019
Rate of increase in salaries	2.4%	2.5%
Pension increases in payment	2.4%	2.5%
Discount rate	0.5%	1.0%
Inflation assumptions	1.4%	1.5%
Pension increases in deferment	2.4%	2.5%

## 12a. PENSION COSTS - DEFINED BENEFIT CONTINUED

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

Retiring today	2020	2019
Males aged 65 at balance sheet date	21.8	21.7
Females aged 65 at balance sheet date	24.2	24.1
Retiring in 20 years		
Males aged 65 in 20 years' time	24.1	24.0
Females aged 65 in 20 years' time	26.2	26.1

## 12b. PENSION COSTS - DEFINED BENEFIT CONTINUED

### Analysis of the amount charged to Income Statement

	2020 €	2019 €
Current service cost	670,000	511,000
Net interest expense	110,000	161,000
Total operating charge	780,000	672,000
Contributions from employees	(75,000)	(68,000)
Charge to Income Statement	705,000	604,000

### Analysis of movement in scheme during the year

At start of year	(10,447,000)	(8,041,000)
Movement in year :		
Current service costs (net of employee contributions)	(595,000)	(443,000)
Benefits paid	65,000	124,000
Contributions from employees	(75,000)	(68,000)
Actuarial (losses)	(1,250,000)	(1,858,000)
Net interest / (credit)	(110,000)	(161,000)
At end of year – Present value of scheme liabilities	(12,412,000)	(10,447,000)
Pension asset in the balance sheet	12,412,000	10,447,000

The deferred funding asset for retirement benefits at 31 December 2020 amounts to €12,412m (2019: €10,447m). €11.47m (2019: €9.9m) of the asset relates to the Colleges of Education Scheme and €0.942m (2019: €0.547m) relates to the Single Pension Scheme.

### Deferred funding for retirement benefits

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

	2020 €'000	2019 €'000
Funding recoverable in respect of current year retirement benefit costs	780	672
Benefits paid	(65)	(124)
	715	548

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

The Scheme is unfunded and has no investments.



## 12b. PENSION COSTS - DEFINED BENEFIT CONTINUED

### History of Deferred Benefit Obligations

	2020 €'000	2019 €'000	2018 €'000
Deferred benefit obligations	12,412	10,447	8,041
Experience gains/(losses) on scheme liabilities amount	(1,250)	(1,858)	(2,063)
Percentage of scheme liabilities	10.07%	17.79%	25.65%

The valuation used for FRS102 disclosures has been based on an actuarial valuation at 31 December 2020 by a qualified actuary taking account of the requirements of FRS102 in order to assess the scheme liabilities at 31 December 2020.

Single scheme members are included in the pension liability at 31 December 2020, the actuarial calculation took into account the differing entitlements that apply to the scheme.

## 13. PROPERTY, PLANT AND EQUIPMENT

	Fixtures, fittings and equipment €	Computer equipment €	Artwork €	Total €
<b>Cost</b>				
At 1 January 2020	46,919	48,724	5,000	100,643
Additions	3,797	25,192	-	28,989
At 31 December 2020	50,716	73,916	5,000	129,632
<b>Depreciation</b>				
At 1 January 2020	15,518	25,730	-	41,248
Charge for the year	7,334	11,610	-	18,944
At 31 December 2020	22,852	37,340	-	60,192
<b>Net book value</b>				
At 31 December 2020	27,864	36,576	5,000	69,440
At 31 December 2019	31,401	22,994	5,000	59,395

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 it is planned 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 & Skills, 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.

<b>14. STOCKS</b>	<b>2020</b>	<b>2019</b>
	€	€
Finished goods and goods for resale	<b>481,764</b>	263,787
The replacement cost of stock did not differ significantly from the figures shown.		
<b>15. RECEIVABLES</b>	<b>2020</b>	<b>2019</b>
	€	€
Trade receivables	<b>144,807</b>	171,858
Other receivables	<b>3,000</b>	3,000
Prepayments and accrued income	<b>67,453</b>	215,231
	<b>215,260</b>	390,089
<b>16. PAYABLES</b>	<b>2020</b>	<b>2019</b>
Amounts falling due within one year	€	€
Trade payables	<b>13,124</b>	6,644
PAYE/PRSI	<b>52,695</b>	-
PSWT	<b>4,239</b>	13,321
Accruals	<b>108,081</b>	87,852
	<b>178,139</b>	107,817
<b>17. CAPITAL COMMITMENTS</b>		
The entity had no material capital commitments at the year-ended 31 December 2020.		
<b>18. RELATED PARTY TRANSACTIONS</b>		
Key management personnel in Educational Research Centre consists of the CEO. Total CEO remuneration amounted to €121,088 (2019: €119,524).		
<b>19. EVENTS AFTER END OF REPORTING PERIOD</b>		
No significant events were reported after the period.		
<b>20. CASH AND CASH EQUIVALENTS</b>	<b>2020</b>	<b>2019</b>
	€	€
Cash and bank balances	<b>1,380,580</b>	896,970

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved by the board on Jun 30, 2021 and signed on its behalf by:

  
 Jude Cosgrove (Jun 30, 2021 14:24 GMT+1)  
**Dr Jude Cosgrove**  
**CEO**

  
 Pauric Travers (Jun 30, 2021 14:53 GMT+1)  
**Dr Pauric Travers**  
**Chairman**