

Foras Taighde ar
Oideachas
Educational
Research Centre

Annual Report

2023

Educational Research Centre

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Acronyms and abbreviations

ARC	Audit and Risk Committee
C&AG	Comptroller and Auditor General
CEO	Chief Executive Officer
CPD	Continuous Professional Development
COP	Code of Practice for the Governance of State Bodies
CPU	Central policy Unit
CSO	Central Statistics Office
DPC	Data Protection Commissioner
DCU	Dublin City University
DEIS	Delivering Equality of opportunity In Schools
DES	Department of Education and Skills
DLF	Digital Learning Framework
DoE	Department of Education
DOTS	Drumcondra Online Testing System
DPIA	Data Protection Impact Assessment
EAL	English as an Additional Language
EDI	Equality, Diversity and Inclusion
EEA	European Economic Area
ERC	Educational Research Centre
EU	European Union
GDPR	General Data Protection Regulation
GPC	Gender Pay Gap
GSRS	Gaeltacht Schools Recognition Scheme
HEO	Higher Executive Officer
HR	Human Resources
IEA	International Association for the Evaluation of Educational Achievement
IJE	Irish Journal of Education
IRC	International Research Conference
IT / ICT	Information Technology - Information and Communications Technology
LAI	Literacy Association of Ireland
LSA	Large Scale Assessment
MDLI-G	Measúnú agus Diagnóisic Litearthachta don Iarbhunscoil Ghaeilge
NAMER	National Assessments of Mathematics and English Reading
NCCA	National Council for Curriculum and Assessment
NCSE	National Council for Special Education

NEPS	National Educational Psychological Service
OAL	Official Languages Act
OECD	Organisation for Economic Co-operation and Development
PDA	Performance Delivery Agreement
PDST	Professional Development for Teachers
	Programme for the International Assessment of Adult
PIAAC	Competencies
PIRLS	Progress in International Reading Literacy Study
PISA	Programme for International Student Assessment
PO	Principal Officer
PPADe	Post-Primary Assessment and Diagnosis – English
P-TECH	Pathways in Technology
RoPA	Record of Processing Activities
RPO	Research-performing Organisations
SCoTENS	The standing Conference on Teacher Education, North and South
SEC	State Examinations Commission
SEN	Special Educational Need
SES	Socioeconomic Status
SI	Statutory Instrument
SIC	Statement on Internal Control
SPD	Specified Purpose Contract
SPSS	Statistical Package for the Social Sciences
TEG	Teastas Eorpach na Gaeilge
TGD-G	Triail Ghaeilge Dhroim Conrach do Bhunscoileanna Gaeltachta agus Lán-Ghaeilge
TIMSS	Trends in International Mathematics and Science Study
TPL	Teacher Professional Learning
UL	University of Limerick

Chairperson's Foreword

Chairperson's Introduction to the Annual Report of the Educational Research Centre 2023

It is with great pleasure that I present the Annual Report of the Educational Research Centre (ERC) for 2023. This past year represents the mid-point of the delivery of the Strategic Plan 2022-2024 and saw the appointment of our new CEO, Dr John Regan. It has therefore been a year of growth, reflection and adaptation, as we continue to fulfil our mandate of providing high-quality educational research and programme evaluation and delivering assessment services to schools. Our ultimate aim is to contribute to improving the learning experience for students and provide a strong evidential base to support planning by educators and policymakers alike.

In 2023, the ERC made significant strides in several key areas. Our research projects expanded in scope and impact, addressing both national and international educational issues. We administered a major international survey of attainment in mathematics and science (TIMSS) in early 2023 and we look forward to the publication of the results of this study in 2024. We published the report of the findings of the PISA survey, which was conducted in 2022, the results of which are summarised elsewhere in this report. Results of the national English reading and mathematics achievement surveys and of the Programme of International Reading Literacy Study (PIRLS) were also published this year.

Successful implementation of these large-scale surveys requires the mobilisation of significant manpower and resources by the ERC and co-ordination with outsourced information technology supports. In addition, they rely on the efforts of tens of thousands of students who participate in the surveys with the permission of their parents. We are grateful to all involved for their efforts and especially to the principals and teachers who facilitate and support this research in their schools.

We continued to focus on programme evaluation in areas such as professional learning of teachers, digital learning and the effectiveness of various pedagogical strategies, always with the aim of informing policy and improving practice in schools across the country. We reported on survey findings from urban schools to inform the Department of Education's DEIS programme for schools serving areas of educational disadvantage and our DEIS team contributed to the Department's advisory and technical groups.

One of the outstanding achievements of the year was the launch of new assessment tools, including screening and diagnostic tests of early literacy and numeracy for primary schools and an Irish language version of our assessment and diagnostic test for literacy for postprimary students. These tools are being developed and refined in response to ongoing changes in the educational landscape. We gratefully acknowledge the benefit of collaboration with colleagues in the National Educational Psychological Services in the development of tests for the post primary sector.

None of these achievements would have been possible without the dedication and expertise of the ERC's staff. Their commitment to rigorous research, creativity, and collaboration ensures that we remain at the forefront of educational innovation. I would also like to extend my gratitude to the Department of Education, our partners in the education sector and the wider community, whose support has been invaluable in advancing our mission.

As we look forward to the coming year, we are mindful of the challenges that still lie ahead. The development of an ambitious programme of test development and research work will require additional research staff. We are committed to providing our full range of assessment services to schools that provide education through the medium of Irish and we will overcome the challenge of hiring staff with Irish language expertise in pursuit of this objective. The post-pandemic world continues to bring new realities for the education sector, but I am confident that the ERC is well-positioned to navigate these challenges. We will continue to focus on producing research that is not only academically robust but also directly relevant to the needs of learners and educators.

In closing, I want to thank all those who have contributed to the ERC's work over the past year. Dr Denise Burns resigned from the board after almost seven years of dedicated service, including a period of almost two years when she was Acting Chair. I would like to thank my fellow board members, Prof. Michael Martin, and Dr Sharon Feeney for their expertise and guidance on behalf of the ERC throughout the year and I am pleased to welcome Dr Eilis Broderick and Ms Paula Fyans who recently joined the board. Mr Damien Downes, board secretary, ensured the smooth and effective of the board meetings throughout the year and we also appreciate the forensic oversight and valued advice of the Audit and Risk Committee, chaired by Mr Ray Mooney. Finally, we are indebted to Dr Aidan Clerkin who capably led the work of the ERC in his role acting CEO throughout most of the year. Together, we are making meaningful progress towards a more equitable, inclusive, and effective education system. I look forward to the continued growth and impact of the Centre in the years to come.

Edward Murtagh
Chairperson
Educational Research Centre
October 2024

CEO's Introduction

It is my privilege to present the 2023 Annual Report of the Educational Research Centre (ERC). This year has been marked by significant achievements that reflect the ERC's continued role in shaping the educational landscape of Ireland. Our work, grounded in rigorous research and data, has provided vital insights to support the development of policies and practices that improve education for all learners.

The educational sector in Ireland continues to experience profound changes, driven by advances in technology, growing diversity within our student population, and evolving pedagogical approaches. The ERC has remained at the forefront of these changes, conducting research that addresses both current challenges and the emerging needs of our education system. During this time, the Centre has remained steadfast in its role to deliver evidence-based insights that inform policy and practice.

In 2023, the Centre achieved several key milestones:

- 1. Assessments and Policy Impact:** One of our core areas of work this year was the completion of national and international assessments, including the Programme for International Student Assessment (PISA), the Progress in International Reading Literacy Study (PIRLS), the Trends in International Mathematics and Science Study (TIMSS) and National Assessments of Mathematics and English Reading (NAMER). These studies provided critical data to guide national education strategies, shaping policy discussions on literacy, numeracy, and student performance.
- 2. Programme Evaluation & Support:** We continued to support the Department of Education in evaluation and analysis of programme, including the ongoing evaluation of the DEIS Programme, the evaluation of the Teachers' Professional Learning (TPL) framework, the evaluation of the Digital Learning Framework (DLF) and evaluation of the Measúnú ar an Scéim Aitheantais Scoileanna Gaeltachta/Gaeltacht Schools Recognition Scheme (GSRS).
- 3. Test Development:** The ERC's 'Drumcondra Tests' are Ireland's leading standardised tests, used in schools across the country. The tests draw on the ERC's 40 years of experience in test development, and provide research-based, reliable information to schools. We have now commenced a new multi-year phase of test development with a particular focus on enhancing our provision of Irish-language assessment for children in Irish-medium schools.
- 4. Governance & Corporate Support:** During 2023 we continued to review and amend our policies, practices and operations, in line with best practice and legal/governance requirements. The Centre commenced the development of a medium-term workforce plan to enhance key corporate, operations and research functions.

The achievements outlined in this report are a testament to the dedication, expertise, and passion of the ERC's staff and researchers. Looking ahead, the ERC remains committed to conducting rigorous educational research and developing reliable assessment supports to schools, providing high-quality, impactful insights that can inform and shape educational policy and practice.

As the new Chief Executive since November 2023, I want to express my deepest gratitude to the Interim CEO, Dr Aidan Clerkin, for their exemplary leadership of the Centre in 2022 and 2023. I would like to express my sincere gratitude to the Board of the ERC and the dedicated team at the ERC, whose expertise and commitment continue to be the driving force behind the Centre's success.

On behalf of the ERC, we also extend our thanks to the Department of Education and our many partners for their ongoing collaboration and support. Together, our work is making a lasting impact on education in Ireland and beyond.

A handwritten signature in black ink, appearing to read "John Regan".

John Regan
Chief Executive

Infographic

Overview of the ERC

Introduction

The Educational Research Centre (ERC) is an internationally recognised centre of excellence in research, assessment and evaluation in education. While the ERC was established in 1966 in St Patrick's College Drumcondra, it was not established as a statutory body until September 2015, under Section 54 of the Education Act, 1998¹.

The work of the ERC in 2023 was guided by its Strategic Plan 2022-2024 and establishing legislation. 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:

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

¹ Statutory Instrument (SI 392 of 2015).

The breadth of the activities of the organisation is indicative of the 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 in accordance with Section 52 of the Establishment Order, covers the year 2023.

Overview of the ERC's Strategic Plan 2022-2024

In March 2022, the ERC published its [Strategic Plan](#), covering the period 2022 – 2024. The plan was developed in consultation with staff, the ERC Board, the Department of Education (DoE) and its agencies and other external stakeholders.

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

The Mission of the ERC has three parts:

To conduct and disseminate commissioned and independently initiated national and international research, assessment and evaluation studies that are timely, accessible and relevant, on all aspects of education, and at all levels of the education system;

To develop high-quality assessments and provide strong assessment support services to schools and centres of education; and

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

Our work is informed by six core values:

- *valuing the quality, relevance, accessibility and impact of our work;*
- *valuing the public trust and confidence placed in us;*
- *valuing and respecting learners, parents/guardians, educators and stakeholders, and each other;*
- *the importance of investment in staff expertise and wellbeing;*
- *the importance of teamwork, relationships and working collaboratively;*
- *and our commitment to public service values.*

The objectives of the Strategic Plan are organised along the three themes:

Stabilise and bring flexibility to the working environment; physical environment and infrastructure; and conduct of research, evaluation and assessment studies and services, in response to resource challenges and the COVID-19 pandemic

Enhance, strengthen and improve corporate governance and compliance; test development and delivery; and analysis and reporting

Bring innovation to products and services; technology, tools and instruments; and knowledge and methods

Organisational Structure

As noted above, the ERC was established in 2015 (SI 392 of 2015) and is led by a Board of five members. At the end of the reporting period the ERC had five Board members:

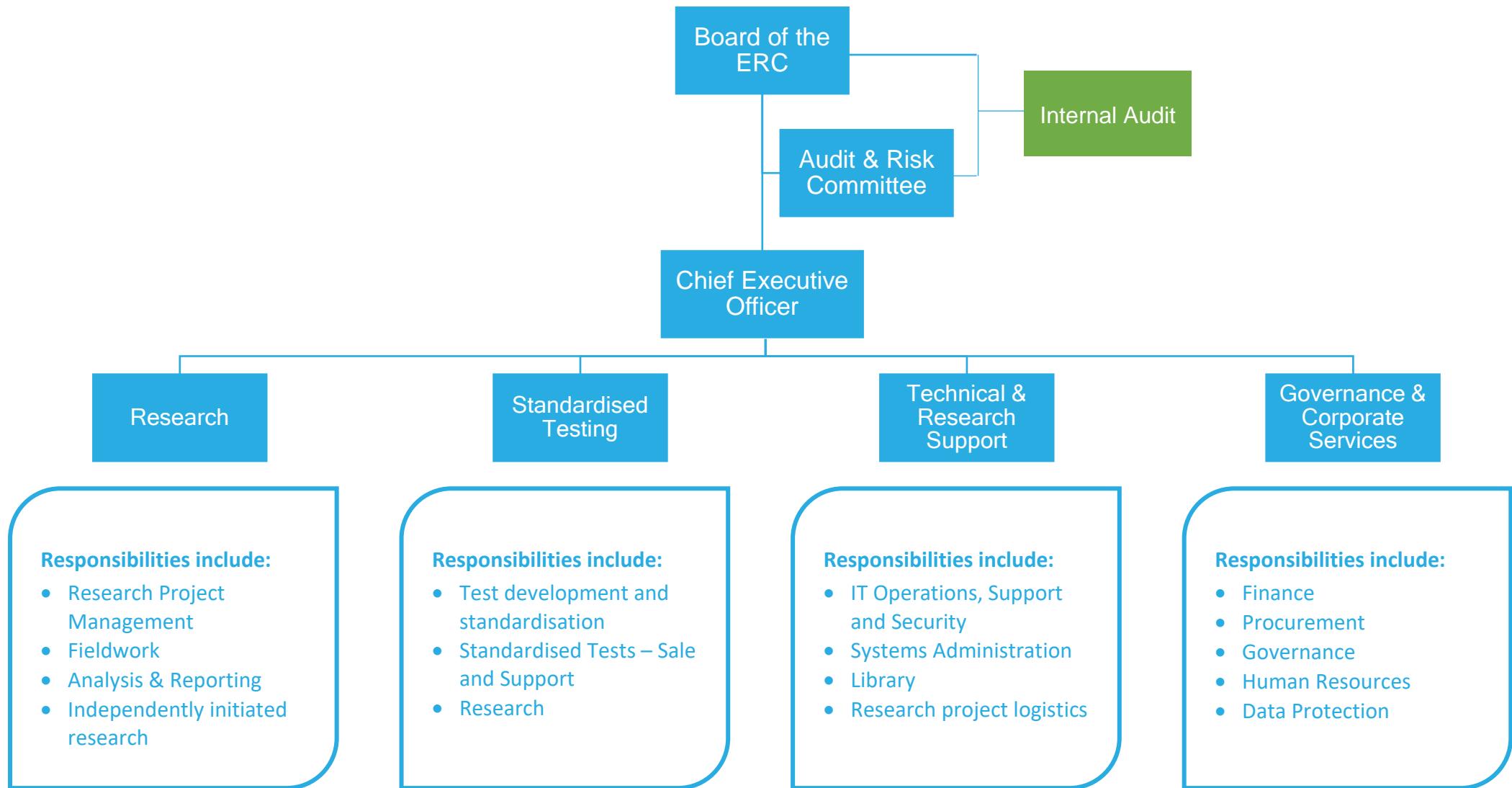
- **Mr Edward Murtagh, Chair**
- **Dr Sharon Feeney, Deputy Chair**
- **Prof Michael Martin**
- **Ms Paula Fyans**
- **Dr Eilish Broderick**

The Board is responsible for the strategic direction of the ERC. The Board delegates operational responsibility for the day-to-day running of the ERC to the Chief Executive Officer (CEO) Dr John Regan and the ERC's Management 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.

At December 2023, the ERC had sanction for 55.5 whole-time equivalent staff.

The structure of the organisation is shown in the Chart at Figure 1. The ERC consists of four teams – research, test development, research operations and corporate services. The structure is based on cross-functional teams working on research and corporate projects set out in the ERC's Strategic Plan 2022-2024.

Figure 1: Organisational Chart – 2023



Overview of work

Overview of work of the ERC in 2023

Introduction

The research activities of the ERC can be categorised into a number of strands:

1. Large-scale International and National Assessments
2. Programme Evaluation and Support
3. Independently-initiated research
4. Standardised Testing – development and support

Most of the research currently in progress at the ERC is undertaken on behalf of the Department of Education. Other studies may be conducted on behalf of agencies of the Department, such as the NCCA, SEC, or NCSE, or in collaboration with other organisations and individuals – for example, recent collaborations with NEPS and with colleagues in higher education institutions, among others. In addition, the ERC initiates its own strands of independent research, including supporting staff to undertake PhD research studies and other independent research projects. All of our research and test development work is underpinned by our governance and corporate services unit.

This section provides an overview of our activities and outputs in 2023, with brief summaries of major research projects. Further details on the research and the researchers involved are available on the ERC website (www.erc.ie)

International and National Assessments

PISA 2022

The Programme for International Student Assessment (PISA) is an initiative of the Organisation for Economic Co-operation and Development (OECD). The study is the largest international study of education, examining the reading, mathematics and science achievements of students as they approach the end of compulsory schooling (at age 15 and 16). PISA also collects contextual data from students, school principals, and optionally, teachers and parents. It began in 2000 and is carried out every three years. The usual pattern of the PISA cycle was interrupted in this iteration, as the planned implementation of the Main Study in 2021 was delayed by one year to 2022 due to disruptions associated with the COVID-19 pandemic. Ireland has participated in every cycle of PISA since 2000 and, starting in 2006, the assessment has gradually transitioned to an online format, which provides a more interesting and interactive experience for participating students.

In December 2023 we published the results of its latest PISA which was carried out in 2022. Follow-up reporting will take place in 2024.

Summary of PISA 2022

In 2022 over 690,000 15-year-olds in 81 countries/economies took part in PISA. Mathematics was the major assessment domain in 2022, with science and reading literacy assessed as minor domains, and Creative Thinking as the innovative domain.

Key findings

In PISA 2022, 15-year-old students in Ireland performed above the OECD average in mathematics, reading literacy, and science. Student performance in Ireland in reading literacy was amongst the highest across all participating countries/economies and remained stable since 2018. The average science performance of students in Ireland improved significantly since 2018 while, on average across OECD countries, science performance remained stable during the same period. On the other hand, average mathematics performance declined between 2018 and 2022, by 8 points in Ireland and by an average of 15 points across OECD countries.

Ireland had below average percentages of low-performing students in all three domains than on average across OECD countries. Despite above average performance in science and mathematics, Ireland had average or below average proportions of higher-achieving students in these domains indicating a challenge remains in supporting students to maximise their potential at the highest levels of proficiency in these areas.

In 2022, Ireland alongside a number of countries internationally did not meet the OECD-required student response rate of 80.0%. A statistical analysis found evidence of a small upward bias in the estimates for Ireland, therefore all results for Ireland in 2022, and any comparisons with previous cycles should be interpreted with consideration of that bias.

Future reporting

Thematic reporting on PISA 2022 will begin with a report on creative thinking due to be published in 2024. It draws on students', parents', and principals' reports of attitudes and beliefs around creativity and creative thinking, environments that support creativity, and students' participation in creative activities inside and outside of the school environment.

Work will begin in 2024 on the mathematics thematic report based on the PISA 2022 data. The report will consider mathematics achievement in Ireland in more detail and will also draw on the background data collected in the questionnaire.

TIMSS 2023

TIMSS (Trends in International Mathematics and Science Study) is a project of the International Association for the Evaluation of Educational Achievement (IEA), and is managed at an international level by the International Study Center in Boston College.

TIMSS assesses the mathematics and science achievement of pupils in the Fourth and/or Eighth grades (equivalent to Fourth Class and Second Year in Ireland). First conducted in 1995, TIMSS takes place every four years. The most recent cycle of TIMSS (2023) marked Ireland's transition to computer-based assessment.

The TIMSS 2023 Main Study was successfully completed in Spring 2023. Ireland was one of 70 countries to participate in TIMSS 2023, which marked the transition from paper-based to digital testing in Ireland. To assess the possibility of any mode effect (differences in student performance between paper-based and digital testing), a National Comparison Study was implemented at the same time as the main data collection. In total, 198 primary and 162 post-primary schools took part, including over 12,500 Fourth Class and Second Year students as well as their teachers, principals, and the parents/guardians of primary students.

For the digital administration of TIMSS 2023, 1560 laptops were hired to be distributed to schools and 22 external Technical Support staff were contracted to assist the testing. Separately, 39 Test Administrators were employed to administer the test in post-primary schools. Overall, the experiences from TIMSS 2023 demonstrate that digital testing requires significantly more human resources to provide support and manage testing in schools.

The initial report on the outcomes of TIMSS 2023 will be published in December 2024, followed by secondary reporting in 2025 and 2026. As TIMSS was the last large-scale assessment to measure student achievement in Ireland before Covid-19 (administered in Spring 2019), these reports will provide clear indications of trends in primary and post-primary students' mathematics and science performance since before the pandemic.

Results from the TIMSS 2023 will be published in late 2024.

[PIRLS 2021](#)

PIRLS (Progress in International Literacy Study) is a project of the IEA, and is managed at an international level by the International Study Center in Boston College.

PIRLS assesses the reading achievement of pupils in Fourth grade (equivalent to Fourth class, in Ireland).

First conducted in 2001, PIRLS takes place every five years. Ireland participated for the first time in PIRLS in 2011. The most recent cycle of PIRLS took place in 2021, following a field trial in spring 2020. Due to the disruptions to schooling caused by the COVID-19 pandemic, the PIRLS testing in Ireland and a number of other countries was postponed until autumn 2021 rather than spring 2021 and involved pupils who were at the start of Fifth class.

The results of PIRLS 2021 were published in May 2023. Follow-up reporting will be published in 2024.

Key findings from PIRLS 2021: Initial Report for Ireland

PIRLS 2021 took place during COVID-19, which resulted in logistical and interpretative challenges. In particular, 14 of the 57 participating countries, **including Ireland**, administered PIRLS to pupils starting Fifth Class rather than finishing Fourth Class.

While declines in reading achievement between PIRLS 2016 and 2021 were common internationally, Ireland achieved a significantly higher mean score (577) than in 2016 (567) or 2011 (552). Ireland also outperformed all other countries except Singapore (which scored higher) and Hong Kong (which scored similarly). However, there is a caveat: from available evidence, we expect that our Fifth Class pupils *probably* performed better, on average, than they would have at the end of Fourth Class. Therefore, we **cannot** conclude definitively that Ireland's reading achievement truly improved between 2016 and 2021, or that pupils in Ireland are more proficient at reading than peers in all but two other countries. We **can** say that Ireland's reading achievement has at least remained stable since 2016, and that Ireland remains one of a small set of very high-achieving PIRLS countries.

The range of achievement within Ireland was wider in 2021 than 2016, with the highest achievers performing better than previously but the lowest achievers performing similarly. Most PIRLS countries observed a gender gap favouring girls, but the magnitude of this gap was relatively small in Ireland (11 points versus an international average of 17 points) and unchanged since 2016. Pupils in DEIS Band 1 and Band 2 schools performed substantially and significantly less well than pupils in non-DEIS schools, with the magnitude of these gaps increasing slightly but not significantly since 2016. Pupils with *higher* individual socioeconomic status (SES) significantly outperformed those with *middle* and *lower* SES (with a large gap of 88 points for *higher* versus *lower* SES).

NAMER 2021

The Educational Research Centre (ERC) has designed, implemented and reported on National Assessments of Mathematics and English Reading (NAMER) at the request of the Department of Education.

NAMER involves the administration of assessments of English Reading and Mathematics to Second and Sixth Class pupils. The assessments provide information on Reading and Mathematics achievement in primary school children as a group. NAMER provides important information for policymakers on primary schools in Ireland. These assessments are based on the Irish Primary School English and Mathematics Curricula and are developed by the ERC in conjunction with subject matter experts and teachers. As well as measuring pupils' achievement on the assessments, contextual

information is gathered through the administration of questionnaires to pupils, parents/guardians, teachers and principals.

The ninth NAMER, which had been due to take place in spring 2020, has been postponed to 2021 as a result of the COVID-19 pandemic. The NAMER 2021 Performance Report was published in May 2023.

Summary of the NAMER 2021 Results

In NAMER '21, English reading achievement at Second class and Mathematics achievement at Sixth class were assessed. In addition to the achievement tests, NAMER '21 collected background and contextual information on the home, classroom and school environments of participating pupils via questionnaires completed by pupils, teachers and principals. Questionnaires were not administered to parents or guardians of pupils at either class level as modifications were made to NAMER '21 due to the COVID-19 pandemic.

Over 10,000 pupils in 188 primary schools participated in NAMER '21.

Overall performance on reading in Second class was broadly similar to 2014. There was a small drop in performance between 2014 and 2021, however, it was not statistically significant. A similar pattern was observed in pupils' performance on the Vocabulary and Comprehension subscales and the Retrieve, Infer and Interpret & Integrate process skill subscales; performance was lower in 2021 than in 2014, but the changes in performance were not statistically significant.

Sixth class pupils' overall performance in mathematics was broadly similar to 2014. Overall mathematics performance in NAMER 2021 was lower than in 2014, but the difference was not statistically significant. Performance on all content area subscales (Number & Algebra, Shape & Space, Measures, Data) and process skill subscales (Understand & Recall, Implement, Reason, Integrate & Connect, Apply & Problem Solve) was lower in 2021 compared with 2014, but only one subscale (Shape & Space) showed a statistically significant reduction in performance across cycles.

As in previous cycles, girls performed on average at a higher level than boys on the reading assessment. Mean scores were higher for girls, there were more higher achieving girls and there were more lower achieving boys. The only statistical significance in the subscale was for the Infer sub scale.

In Sixth class mathematics, as in previous cycles, boys performed at a higher level than girls overall and on subscales, this difference was statistically significant on the test overall and on the Measures & Number and Algebra subscales.

There was no statistically significant change in the performance of pupils at the different proficiency levels in 2021, compared to 2014. The performance targets set out in the Interim Review of the National Strategy to Improve Literacy and Numeracy, were not met in reading or mathematics.

Programme Evaluation and Support

Educational Disadvantage and Social Inclusion

The key focus of the ERC's DEIS team in 2023 was on publishing DEIS-related findings from NAMER '21. Two DEIS-related reports were launched - the first of these focused on achievements in Urban DEIS schools while the second focused on the home backgrounds, classrooms and pupils in Urban DEIS schools.

The addition of new schools to DEIS in 2022 offered an opportunity to capture the experiences of schools entering the DEIS programme. On behalf of the DoE in Spring 2023, the ERC administered a survey of principals on action planning in the new-to-DEIS schools (report forthcoming). The ERC also commenced planning for a survey of students in P-TECH post-primary schools (administered in 2024; report forthcoming).

The ERC DEIS team continued working with the Department of Education's Social Inclusion Unit, contributing to subgroups as required (DEIS Advisory Group, DEIS Technical Group and DEIS Monitoring and Evaluation Group).

Summary of the NAMER-DEIS Context Report

Principal, teacher and pupil questionnaire data were analysed to explore the home, classroom and school contexts of pupils in Urban DEIS schools. Some findings pointed to differences between the two contexts while in other areas, similar challenges were evident in both contexts. Similarities between DEIS and non-DEIS schools included:

- Principals in both contexts reported high levels of job satisfaction and high levels of stress.
- Principals reported difficulties with teacher recruitment and sourcing of qualified substitute teachers.
- There was widespread access across school contexts to technology at home with almost all pupils reporting internet access at home.
- Sixth class pupils demonstrated high levels of connections with their school community.

Turning to differences between DEIS and non-DEIS schools, smaller class sizes were evident in DEIS schools (in line with policy). Also, relative to Urban Non-DEIS pupils, pupils in DEIS schools were more likely to have a TV in their bedroom and were more likely to own a mobile phone. more likely to their own mobile phone.

Focusing on factors associated with Second class reading achievement, higher average reading achievement was associated with more frequent leisure reading. About one-fifth of Second class pupils in Urban Non-DEIS schools and about one-third in Urban DEIS schools reported 'never' reading books on their own for fun. These pupils had lower average reading scores than pupils who read books on their own for fun on 'most days'. Turning to Mathematics, Sixth class pupils in DEIS schools who spoke English *less* frequently had a higher average score than their peers who spoke English *more* frequently.

Teachers' Professional Learning (TPL) framework evaluation

Overview

An extensive range of professional learning activities are provided for teachers by the Department of Education (DoE) through teacher support services, Education Centres, DoE agencies, and other initiatives. A complete evaluation of the impact of these professional learning activities is crucial to ensure that the needs of teachers, schools, students, and the DoE are being met effectively and efficiently.

Work concluded on the development of an evaluation framework for Teachers' Professional Learning (TPL) in Ireland in 2023. The project to develop a TPL evaluation framework ran from 2018 to 2023 and was overseen by a Steering Group chaired by the Department of Education. The project included:

- Desk-based research, including a systematic review of TPL evaluation frameworks
- A primary, post-primary and special school teacher survey
- TPL provider and learner consultation
- A case study of a specific TPL opportunity
- Development and publication of the TPL evaluation framework

The framework represents an important step towards meeting commitments in the *Action Plan for Education 2018* to evaluate and enhance teachers' professional development activities. The publication is timely, given the September 2023 launch of a new integrated provider for TPL (Oide).

Digital Learning Framework (DLF) evaluation

The ERC's evaluation of the implementation of the Digital Learning Framework (DLF) involves collecting information from schools at baseline, and subsequently following the progress of representative samples of primary, post-primary and special schools with surveys of school staff and focus groups with school staff and students, over multiple waves.

The publication of the Wave 2 report on the DLF national longitudinal evaluation is planned for mid-2024. This will be the final report emerging from the longitudinal study and it follows the previously-published baseline (Cosgrove et al., 2019) and Wave 1 reports (Feerick et al., 2021). The design of the longitudinal study was informed by an initial trial conducted in 2017-18 (Cosgrove et al., 2018).

Data collection for the final wave of the DLF evaluation, Wave 2, was initially carried out in autumn 2021, and the window for collection was extended into early 2022 in an effort to capture more data as response rates were initially low, possibly due in part to the ongoing effects of the COVID-19 pandemic. The report draws a number of conclusions around the successes and challenges of the implementation of the DLF in schools, and notes some interesting developments in the wake of the switch to remote learning during the COVID-19 pandemic. As this is the final wave of the longitudinal

study, no further reports will issue as part of the evaluation, though some short-form thematic reporting is planned.

Measúnú ar an Scéim Aitheantais Scoileanna Gaeltachta/Gaeltacht Schools Recognition Scheme (GSRS) evaluation

The Gaeltacht School Recognition Scheme (GSRS) arises from the Department of Education'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 main objective of the Policy is to provide a high quality and relevant Irish-medium education for young people in Gaeltacht schools and, in this way, to support and encourage the use of Irish in Gaeltacht communities.

The Educational Research Centre has been working with the Gaeltacht Education Unit to implement a multi-year evaluation of the Scheme, which began in early 2018. The Scheme was originally intended to be completed by 2022. However, it was extended to 2024 because of disruptions caused by COVID-19.

The study is longitudinal and uses mixed methods: survey questionnaires, assessment of achievement and case studies. Assessment involves the use of existing instruments (post-primary) and the development of new tests (primary), which include speaking and listening tests.

Work continued on GSRS throughout 2023, including on the collection of achievement data (primary and post-primary levels) and interviews with schools. The ERC's GSRS study is expected to conclude in 2024.

Special Education Allocation Model

The Special Education Teaching Allocation Model was introduced in primary and post-primary schools in the 2017/18 school year.

The model closely follows the format of the previous allocation model, using updated information on enrolment, the number of students with low academic performance, and the school's socio-economic context. The ERC is responsible for combining the different sources of data and running the resource allocation model under the direction of the Department of Education and National Council for Special Education (NCSE) Working Group.

Independently initiated Research

Peer-reviewed papers, book chapters, and conference presentations

In 2023 our researchers published a number of papers in peer reviewed journals, including *Large-Scale Assessments in Education*, *Leadership+*, *Ireland's Education Yearbook*, *Higher Education Quarterly* and the *Irish Journal of Education*. Our researchers also prepared reports for other public

bodies, including the National Council for Curriculum and Assessment (NCCA). The details of these publications can be found on the ERC website.

Our researchers also presented at a number of workshops, invited lectures, seminars and conferences, including the *Evaluation of Educational Achievement International Research Conference (IEA IRC)* in Dublin, the *Literacy Association of Ireland (LAI) conference*, a *Workshop on Randomised Controlled Trials in Education* at DCU, and guest lecture at *University of Limerick*. A number of presentations were also given to the Department of Education and related public bodies.

Irish Journal of Education – Volume 46 and 47

The ERC has continued to publish the Irish Journal of Education as an open-access peer-reviewed journal, in an online format. Articles are published on a rolling basis, rather than in a single volume. The Editorial Board for Volume 46 and 47 in 2023 was as follows:

Editor: Dr Mary Lewis

Associate Editors: Dr Aidan Clerkin, Dr Emer Delaney, Dr Vasiliki Pitsia

In December 2023 the ERC's Irish Journal of Education published the Special Issue "Teachers as Researchers: A Cross-Border Collaboration on the Island of Ireland" featuring a selection of open-access, high-quality, practitioner-led research articles from the Standing Conference on Teacher Education, North and South (SCoTENS) projects. The articles in this Special Issue, covering a variety of topic areas and methodologies, with some focusing on the presentation of empirical findings and others taking a more reflective approach, offer insights for readers across the island of Ireland, and beyond.

Supporting staff research and education

Our researchers are experts in their field and are committed to undertaking research that meets the highest ethical and academic standards. We continue to invest in staff development through training programmes, workshops, conferences and opportunities for skill-building and career development. We have continued to support staff pursuing further education and professional development training courses.

Standardised Testing – Development and Support

The Drumcondra tests, often referred to as "Drumcondras", are standardised tests developed by the ERC to assess pupils' achievement in English reading, Mathematics, Irish, and English spelling. The development and standardisation of tests for schools is one of ERC's statutory functions.

The tests are designed to provide high quality, accurate information on the aptitudes and achievements of Irish pupils. The tests draw on the ERC's 40 years of experience in test development, and provide research-based, reliable information to schools, teachers and parents. The tests are based on Ireland's curriculum and have been administered to a representative sample of our school

population in order to generate a ‘bell curve’ of results. A child’s test score in a particular subject area gives an overall estimate of their achievement relative to the spectrum of achievement of all pupils in Ireland at that grade level. For example, if a child scores in the “average” range on a test (STen 5 or 6), we estimate that their achievement is broadly in line with the national average.

Development of a test typically takes 3-5 years and involves stakeholder consultation, content development (items, passages of text, illustrations etc.), piloting, standardisation, scaling and development of teacher support materials. ERC researchers are experienced in these various project phases and the diverse skillsets required, ranging from subject expertise to large-scale project administration to psychometric analysis.

Primary schools must carry out standardised testing in English reading and Mathematics – and, in Irish-medium schools, Irish in 2nd, 4th and 6th Class. Many schools choose to test all students each year because they find that the results contribute to teachers’ and parents’ understanding of children’s progress and needs.

Test Development

In 2023, the ERC is commencing a new, multi-year phase of test development with a particular focus on enhancing our provision of Irish-language assessment for children in Irish-medium schools. The following assessments are our immediate priorities:

- *Measúnú agus Diagnóisic Litearthachta don larbhunscoil Ghaeilge* (MDLI-G) is an Irish-language equivalent to the existing Post-Primary Assessment and Diagnosis – English (PPAD-E) test for post-primary students. It is developed collaboratively with NEPS.
- Updated versions of our early screening and diagnostic tests of literacy and numeracy for pupils at the end of Senior Infants and the start of First Class, with versions in both Irish and English:
 - Trial Luathlitearthachta Dhroim Conrach – Scagthástáil agus Diagnóisic (Gaeilge)
 - Drumcondra Test of Early Literacy – Screening and Diagnostic (English)
 - Trial Luathumheartachta Dhroim Conrach – Scagthástáil agus Diagnóisic (Gaeilge)
 - Drumcondra Test of Early Numeracy – Screening and Diagnostic (English)

Work on updated the Trial Ghaeilge Dhroim Conrach do Bhunscoileanna Gaeltachta agus Lán-Ghaeilge (TGD-G) was due to get underway in 2023 but was delayed due to unavailability of researchers with fluency in Irish in the ERC. When completed the TGD-G will comprise tests for pupils in First to Sixth class, with tests available in both online and paper format from Third class upwards.

We greatly appreciate the time and effort contributed by the children, teachers, and other school staff who participate in test piloting and standardisation/validation studies. We could not develop high-quality assessment materials without their participation.

Online Testing – ERC DOTS

ERC DOTS (Drumcondra Online Testing System) is a platform that schools use to buy and administer standardised tests to students. It supports the administration and reporting of a wide range of ERC ‘Drumcondra’ tests at both primary and post-primary levels, in both English and Irish. Tests of English

reading, mathematics, Irish and reasoning (verbal, numeric ability) are available. ERC DOTS allows schools to manage all aspects of the administration of tests (purchase of tests, scheduling of test sessions, generation of individual student logins and passwords, downloading class- and individual-level reports of results) from within the system.

The ERC DOTS platform is designed to run on laptops, PCs, tablets and iPads, and does not require a large bandwidth, making it accessible to all schools. The platform also works with keyboard or touchscreen, and with or without a mouse.

The security of school and child information is of the utmost importance to the Educational Research Centre. We use state-of-the-art security to safeguard information entered by the school. Data is stored and processed in strict compliance with Irish and European data protection laws. School Data inputted by Schools through DOTS is stored on an encrypted server hosted in the EEA.

Supports for schools

In addition to developing standardised tests for schools, the ERC provides a support service to schools undertaking standardised testing. Our multi-disciplinary team of researchers and support staff are available to support schools, answer queries and address issues schools are having using the ERC DOTS platform.

In 2023 work got underway to develop a Paper Scoring Tool on ERC DOTS to streamline the marking of paper tests for schools. With this tool, educators can now mark their ERC paper tests directly on the ERC DOTS platform and access comprehensive individual and class reports. The ERC expects to release the Paper Scoring Tool in early 2024.

Organisational Developments

Governance

It is the policy of the ERC to comply with the 2016 Code of Practice for the Governance of State Bodies and we report on compliance in this Annual Report and separately by way of a letter to the Minister for Education.

The ERC has an extensive audit programme in place, overseen by our Audit and Risk Committee which met 4 times during the year. The internal audit function is outsourced.

As a public body operating in a difficult environment, an ongoing challenge is to continue to add value while working within resource constraints. We continuously review and amend policies and procedures in relation to expenditure, procurement and risk management. We are accountable to the Oireachtas through Oireachtas Committees.

Communications & Stakeholder Engagement

A key goal for the ERC is to engage proactively with our many stakeholders. We have a wide array of stakeholders ranging from schools, parents, students, the Department of Education and bodies under

its aegis, other research organisations, our staff and suppliers, among others. We use various channels, including our website and social media to communicate our message.

In June 2023 we hosted the 10th IEA (International Association for the Evaluation of Educational Achievement) International Research Conference. The conference took place 28–30 June 2023 at The Royal Marine Hotel, Dún Laoghaire in Dublin and was preceded by two-day workshops, from 26-27 June 2023, on secondary data analysis of IEA data.

In honour of its 10th anniversary the IRC organised an anniversary conference around Researching Education and Learning to reflect on its vision and accomplishments. The event was managed on behalf of the ERC by Dr Rachel Perkins.

Information Technology

In 2023 we continued to enhance and secure our Information Technology services and infrastructure, in line with best practice. We developed a medium-term IT Strategy and successfully moved to a blended working environment. We continue to make the necessary technical changes to our IT infrastructure to facilitate our researchers and corporate functions in the most efficient and productive manner possible.

Human Resources

At the end of the reporting period, the ERC had sanction for 55.5 whole-time equivalent staff (inclusive of 3 SPD contract expiring at 31/12/2024).

Data Governance

In addition to the GDPR, the Data Protection Act 2018, and the Data Sharing and Governance Act 2019, the ERC has responsibilities under the Open Data Directive and the EU Data Governance Act, with other pieces of legislation in the data governance space, pending. The legislative landscape continues to evolve with implications for data sharing and the requirement for the ERC to be compliant.

The increasing number of tasks associated with the areas of data protection and data governance, coupled with staffing constraints in 2023 hindered progress with the data protection and data governance tasks that were planned.

The following is an overview of the work completed in 2023;

- **Records of Processing Activity (RoPA):** the ERC engaged Privacy Engine to assist with a number of RoPA. Three were completed and RoPA work will continue in 2024.
- **Policy Updates:** The ERC's Privacy Statement was updated.
- **Data Protection Impact Assessments (DPIA)** six DPIAs were completed.
- **Data Agreements:** A Data Sharing Agreement was completed between the ERC and the Department of Education, enabling the sharing of personal data by the Department with the ERC. The agreement commenced on 1 December 2023. Work was carried out with the

State Examinations Commission on an equivalent Data Sharing Agreement. This work is ongoing in 2024.

- **Data Breaches & Near Misses:** The ERC had its first breach reported to the DPC in June 2023 (one data subject), with the second breach reported in December (22 data subjects). The data subjects in both cases were communicated with and mitigating measures put in place to prevent a reoccurrence. The ERC engaged with the Data Protection Commission regarding these breaches, no further actions were taken.
- **No Subject Access Requests** were received by the ERC in 2023.
- **Staff Training:** ERC staff underwent GDPR refresher and data sharing training in Q4-2023 to reinforce our obligation to protect the personal data processed by the centre. Three staff from the Governance and Corporate Services team completed an advanced diploma in Data Protection Law at the Kings Inns.

Strategic Plan 2022-24 – Review of Activities

Goal	Actions	Timeline	Status at end 2023
1: Working with the Department, establish a sustainable, multi-year structure and resourcing plan for the programme of work	<p>1.1. Working with the Department, establish key elements of multi-year structure and resourcing plan for the programme of work</p> <p>1.2. Review and update workforce plan</p> <p>1.3. Working with the Department, finalise multi-year resourcing plan</p> <p>1.4 Monitor/update multi-year resourcing plan and workforce plan as required</p> <p>1.5. Apply for RPO status to the IRC</p> <p>1.6. Implement tracking system to enable strategic responses to research requests and opportunities</p>	<p>Q2 2022</p> <p>Q3 2022</p> <p>Q4 2022</p> <p>Annually</p> <p>Q2 2023</p> <p>Q1 2023</p>	At the end of 2023, the ERC and Department of Education were discussing a medium-term resourcing plan for the ERC to deliver its programme of work up to 2026. An independent organisational review and ERC workforce plan will be completed in early 2024.
2: Working with the Department, strengthen the ERC's test development and standardisation programme of work in order to implement test development studies that are mutually identified as being of high priority	<p>2.1. Revisit and agree test development/standardisation programme of work and resourcing with DoE</p> <p>2.2. With staff in place, commence first phase of test development/standardisation programme of work</p> <p>2.3. Working with online assessment supplier, identify and implement test development workflow efficiencies</p>	<p>Q3 2022</p> <p>Q4 2022</p> <p>Q4 2022</p>	The Department of Education and ERC have agreed a medium-term work plan for test development and standardisation. Additional staff for Test Development were sanctioned in early 2024. Further staffing requirements for test development will be set out as part of the ERC workforce plan in early 2024. We engage regularly with the supplier of the ERC DOTS platform to maintain and improve the platform over time.
3: Establish a sustainable and stable response to COVID-19 that incorporates ongoing monitoring and risk management and a long-term blended working policy	<p>3.1. Monitor impacts of COVID-19 on timelines, budgets, procedures, outputs, suppliers</p> <p>3.2. Complete staff consultation on blended working policy</p> <p>3.3. Finalise first version of blended working policy</p>	<p>Q1 2022, Ongoing</p> <p>Q2 2022</p> <p>Q2 2022</p>	The ERC introduced a blended working policy in late 2022 and continued to operate under this policy in 2023. The policy will be reviewed in late 2024. The ERC continued to monitor the impact of Covid-19 on project timelines and outputs.
4: Establish an IT strategy that is closely linked to governance and compliance as well as ERC's strategic priorities	<p>4.1. Complete urgent IT infrastructural projects</p> <p>4.2. Complete suite of IT policies and associated training supports</p> <p>4.3. Complete IT strategy document</p>	<p>Q4 2022</p> <p>Q4 2022</p> <p>Q2 2023</p>	An IT Strategy was finalised in December 2023. The ERC IT function continued to rollout new IT infrastructure, policies and procedures that allow the organisation to operate effectively in a blended working environment.

<p>5: Establish a comprehensive research and assessment strategy that cuts across large-scale assessments, evaluations, and test development and test services to schools activities; and which includes a strand covering analytic methodologies with links to the CPD strategy</p>	5.1. Finalise/complete strands of existing test development work: primary	Q4 2022	<p>Work on the ERC research and assessment strategy was postponed from 2023, pending appointment of the CEO. The Head of Research post will be filled in 2024. Following the appointment of the Head of Research, work will get underway to develop a Research and Assessment Strategy, work-plan and CPD Strategy.</p> <p>In 2024 the ERC will begin considering the administration strategy for the next round of NAMER.</p>
	5.2. Finalise/complete strands of existing test development work: post-primary	Q4 2023	
	5.3. Hire Head of Research and Operations (PO)	Q4 2022	
	5.4. Establish large-scale assessment and test development programme of work/priorities	Q2 2023	
	5.5. Establish ERC test data archive and comprehensive analysis plan associated with it	Q2 2023	
	5.6. Identify analytic priorities and link these with CPD strategy	Q3 2023	
	5.7. Complete research and assessment strategy document	Q2 2024	
	5.8. Examine potential online administration of the next round of NAMER (including oversampling options, benefits and challenges associated with a transition to online administration)	Q4 2023	
	5.9. Working with the Department, develop innovative annual monitoring programme based on standardised test results	Q3 2023	
	5.10. Apply novel methodological and analytic approaches to existing datasets, e.g. exploratory work in cluster analysis, data mining, item level analyses of test items of LSAs	Q2 2024, Ongoing	
<p>6: Establish a CPD strategy that covers CPD along a continuum, promotes collaboration, and incorporates engagement, retention and wellbeing</p>	6.1. Complete updated skills matrix	Q1 2023	<p>As noted above, progress on an CPD strategy was delayed to 2024 pending appointment of the Head of Research.</p> <p>The ERC undertook a wellbeing survey of staff in 2023 and formed a Wellbeing Committee in early 2024.</p> <p>In 2023 the ERC continued to support collaborative and shared learning opportunities for staff.</p>
	6.2. Complete staff consultation on professional and personal development, engagement, and wellbeing	Q1 2023	
	6.3. Complete CPD strategy document	Q3 2023	
	6.4. Establish ERC wellbeing committee	Q3 2023	
	6.5. Establish one or more working groups to promote shared learning on specific topics with appropriate collaborative links with other organisations, where relevant	Q2 2024, ongoing	

7: Establish a communications strategy that prioritises audience awareness, reach, Irish language, SEN and EAL groups	7.1. Complete stakeholder consultation on communications strategy	Q1 2024	For completion in 2024.
	7.2. Complete communications strategy document which incorporates both internal and external communication and includes enhancing (i) dissemination via infographics or other non-technical means to reach wider audiences, (ii) reach to teachers, parents/guardians and students through the use of videos or other dynamic means, (iii) Irish language outputs, (iv) dissemination in technical, research and academic fora, and (v) outputs including tests and surveys for SEN and EAL groups	Q3 2024	
	7.3. Give consideration to innovative and collaborative approaches to outreach and dissemination activities, e.g. engagement with young people; an annual or biennial ERC-organised forum on assessment	Q3 2024, ongoing	
8: Achieve enhanced efficiencies in the administration of research and evaluation studies	8.1. Identify and implement streamlined research-related administrative processes through teamwork	Q2 2023	These actions were delayed to 2024 pending appointment of the CEO and the Head of Research.
	8.2. Identify and implement streamlined research-related administrative processes through digital technologies	Q3 2023	
	8.3. Identify and implement streamlined research-related administrative processes through data governance pathways	Q3 2023	
9: Build on Agreement with DCU and progress made on the regularisation of the Test Department building in order to make urgent enhancements to ERC's physical infrastructure	9.1. Establish licence for works with DCU	Q4 2022	The ERC now owns the Test Department building on Richmond Road and continues to engage with DCU around a long term lease for its building on the St Patricks DCU campus. The ERC's building strategy will take account of its medium-term organisational review, workforce plan and blended working policy.
	9.2. Working with architect team, establish specifications for building projects	Q4 2022	
	9.3. Working with DCU and other relevant parties, establish full regular ownership of Test Department	Q4 2022	
	9.4. Review fitness for purpose of Test Department in order to decide on next steps	Q3 2023	
	9.5. Establish 10-year building strategy	Q1 2024	

	9.6. Commence urgent building works (e.g. lift installation, library reconfiguration, kitchen refit)	Q3 2023, Ongoing	
	9.7. Commence and monitor a range of improvements and innovations required for 2030 sustainability goals	Q1 2024, Ongoing	
10: Further strengthen governance structures, prioritising finance, risk and audit, data governance, and HR	10.1. Establish up to date strategic risk register and dynamic monitoring system	Q4 2022	Progress was made in 2023 to improve financial management and governance structures. Resourcing of the ERC's governance and corporate services team will be considered as part of the medium-term organisational review and workforce plan in early 2024.
	10.2. Achieve further streamlining of financial management systems and reporting	Q4 2022	
	10.3. Maintain sustained engagement on pensions	Q1 2022, Ongoing	
	10.4. Establish HR handbook with complete set of HR policies and procedures, supported by staff intranet	Q4 2022	
	10.5. Establish list of research data governance priorities	Q2 2023	
	10.6. Achieve required enhancements to data governance policies and processes	Q2 2024	
	10.7. Commence work on establishing long-term online library solution for research staff	Q4 2022	

Governance

In November 2023 Dr John Regan commenced as CEO following a detailed hand-over by the outgoing interim CEO, Dr Aidan Clerkin.

At the beginning of each year the ERC and Central policy Unit (CPU) agree on a programme of work for the year ahead through a performance delivery agreement (PDA).

The ERC meets quarterly with CPU to discuss governance items and progress on the PDA.

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

Governing Board

The Board delegates operational responsibility for the day-to-day running of the ERC to the Chief Executive Officer and the ERC's Management 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 CEO and management team advise and support the Chairperson and the Board.

Board members look to satisfy themselves that financial controls and systems of risk management are robust and defensible.

The following are matters for decision by the Board:

- Strategic planning;
- significant acquisitions, disposals and retirement of assets of the ERC;
- major investments and capital projects;
- delegated authority levels, treasury policy and risk management policies;
- approval of terms of major contracts;
- assurances of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading, and conditions of all staff, including remuneration and superannuation, including significant amendments to the pension benefits of the CEO and staff;
- appointment, remuneration and assessment of the performance of, and succession planning for the CEO;
- approval of annual budgets and corporate plans;
- approval of annual reports and financial statements;
- Governance matters;
- Reports from Audit and Risk Committees and internal audits;
- CEO appointment and staffing matters relating to workforce planning, budgeting and departmental approvals;
- Declarations of interest.

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

The Board endeavours to keep the Minister for Education informed of matters arising within the ERC through its Financial Statement and associated Letter to the Minister.

The ERC's strategic plan released in 2022 for the period 2022-2024 was in its second year of implementation.

The Board continues to work within the principles of the Code of Practice for the Governance of State Bodies (COP) 2016 and reports regularly to its parent Department, the Department of Education (DoE). The ERC audited its compliance with the COP in 2023 and an external review of the Board and ARC effectiveness was commenced in 2023 and completed in 2024 with draft findings due for review in September 2024 (The delay is due to the unscheduled audit of DOTS, the ERC's online test platform).

The details of the Membership of the Governing Board and schedule of attendance at Board meetings is listed in the Governance Report and Statement of Internal control included in the ERC's Financial Statement for 2023 (Ref p 24 of this report).

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

Minutes from Board meetings are published on the ERC website^[1] (<https://www.erc.ie>)
The Board has established one committee, as follows.

Audit and Risk Committee (ARC)

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

The Audit and Risk Committee operates within the principles of the Code of Practice for the Governance of State Bodies 2016, oversees the ERC's Internal Audit function, and works to:

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

^[1] Any commercially sensitive information and personal matters are removed from the ERC's Board minutes before publishing.

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

In 2023, work continued on the ERC's internal processes for risk management.

In relation to the review of internal controls, the internal audit programme for 2023 was as follows:

- Internal Financial Control – Travel & subsistence, expenses and fixed assets
- Compliance with the Code of Practice 2016
- Review of DOTS – online testing platform
- Field work for the Board and ARC effectiveness was also commenced in Q4 2023.

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

The 2023 annual draft report to the Board, was reviewed by the ARC in February 2024 for issue at the Board meeting of 14 February 2024.

The details of the Membership of the Audit and Risk Committee (ARC) and schedule of attendance at ARC meetings is listed in the Governance Report and Statement of Internal control included in the ERC's Financial Statement for 2023 (Ref p 24 of this report).

Membership of the ARC is unremunerated.

Financial Disclosures

Although the ERC is not a commercial entity, its test department sells standardised tests to schools. No commercially significant developments affected the ERC in 2023.

All required financial disclosures are available in the ERC's Financial Statement, inclusive of the Comptroller and Auditor General Report, Governance Statement and Board Members report and the Statement on Internal Control.

Gender parity

As part of the broader strategy to address gender parity within Irish workplaces, the Government announced the Gender Pay Gap Information Act 2021.

The mandatory Gender Pay Gap reporting legislation requires employers with over 250 employees to assess and communicate information relating to the Gender Pay Gap (GPG) within their organisations. From 2024 this will narrow to all organisations with 150 or more employees and to those with 50 or more employees in 2025.

At this point there no requirement for the ERC to report on its GPG. However, as the ERC is part of the public sector, salaries are paid in relation to grades with all new comers to the public sector starting on Point 1 of the appropriate salary scale, regardless of gender.

The ERC will work towards putting in place relevant recording tools to ensure it is able to report on its GPG adequately in line with its obligations within the relevant timeline.

At 31 December 2023, the staffing of the ERC included:

- 29 Female members of staff (61.7%)
- 18 Male members of staff (38.3%)

Below is a representation of gender per grades at 31/12/2023

Grade	Total	Female %	Male %
<i>Admin</i>			
CEO	1	0	100
PO	1	0	100
AP	2	50	50
HEO	3	66.7	33.3
EO	5	60	40
CO	2	0	100
<i>Research</i>			
Fellow	6	50	50
Associate	16	73.4	26.6
Assistant	9	77.7	22.3

The table below details the gender balance of our Board during 2023.

Period	Male	Female
At 31/12/2023	2	3

The table below details the gender balance of our Audit and Risk Committee during 2023.

Period	Male	Female
At 31/12/2023	4	1

Irish Language

The Official Languages Act 2003 & Official Languages (Amendment) Act 2021 seek to improve the provision of public services through Irish whilst promoting transparency and accountability.

As a result, public bodies must appoint a senior manager to oversee compliance with the Official Languages Acts and must in particular:

- Oversee the public body's performance of its language obligations.
- Report to the head of the public body on these obligations.
- Ensure that a summary of these matters is included in the public body's annual report.

- Within the ERC, compliance with the Official Language Acts is overseen by the Head of Governance and Corporate Services (Principal Officer).

1. Irish Language skills

Over the last numbers of years a gap in Irish language skills has been identified within the organisation.

As a result, the ERC has increased its requirement for Irish Language skills as part of its recruitment. In 2019, the ERC had one fluent Irish speaker. By 2023, there were five fluent Irish speakers rising to eight as of June 2024.

The ERC has also embarked on an organisation wide Irish Language training programme since October 2023. With the assistance of Gaelchultúr, the ERC implemented a training programme for any staff members seeking to upskill in the Irish Language.

In October 2023, 9 members of staff joined at beginners level, 9 at lower intermediate level and 6 at upper intermediate level (this represents over 50% of overall staffing).

The programme continued in 2024.

Two members of staff also undertook oral classes with Gael Lin (gael-linn.ie) over 10 weeks.

One member of staff undertook the TEG B1 with plans to take the B2 exam in 2024.

It should be noted that the organisation faces significant challenges in recruiting Irish speakers with expertise in Research and Test Development, especially at more senior level. These challenges are regularly discussed with the Department of Education to assess the impact on projected programmes of work.

2. Irish language advertising

Section 10A of the Act also required public bodies to submit returns to An Coimisineí Teanga in relation to advertising.

The ERC submitted its returns for the year 2023 in March 2024 as required.

Where 5% of monies spent on advertising by the ERC in any year, must be in the Irish Language, the ERC spent 55.81% of its advertising spend on advertising in the Irish language.

Where at least 20% of the ERC's advertising must be in the Irish language, 73.08 % of the ERC's total volume of advertising was in the Irish Language.

It should be noted that all advertising related to recruitment. The ERC will continue to monitor its compliance with the Irish Language Act and will develop an Irish Language Scheme in 2024.

Human Rights

All public bodies have a legal obligation called the Public Sector Equality and Human Rights Duty which originates in Section 42 of the [Irish Human Rights and Equality Act 2014](#).

As a result, the ERC has a duty, to staff, service users and anyone affected by its policies and plans, to:

- Eliminate Discrimination,
- Promote Equality,
- Protect Human Rights

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

The current strategy of the ERC (2022-2024) includes the themes of Equality, Diversity and Inclusion as matters of great relevance to the ERC.

It particularly focuses on:

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

As a result, an accessibility review of the building was carried out in 2023, and the findings currently being discussed with the ERC's appointed architects.

All ERC staff completed the Disability Awareness Training offered online by the National Disability Authority training by January 2023. This training is now included as part of new staff induction.

Plans for a Wellbeing Committee were set out in 2023 with at its core, the principles of EDI (equality, diversity and inclusion).

The Committee first met in Q2 2024 and, to coincide with Pride month, has already organised a workshop to support discussions on meaningful LGBTQ+ inclusion in the workplace. Further workshops on EDI are planned for Q4 2024 and 2025.

Training of senior governance staff took place in July 2024, to ensure an understanding of the obligations set out for public bodies. A review of existing policies to ensure their compliance with our obligation is also expected to commence in Q4 2024.

The next strategy (2025/2023) currently in development will integrate the notions of Human Rights and set a work programme, over the course of the strategy, to ensure that the ERC complies with its obligations to Assess, Address and Report.

It will ground the work already in motion to ensure that the ERC has the necessary structures to demonstrate its compliance with the legislation. As part of the work the ERC will undertake to:

- Consult with staff and service user
- Carry out an evaluation of the organisation
- Carry out a staff a service user survey
- Review its Risk Management register
- Review complaints received
- Review reports from the IHREC
- Check for examples of internal sources of information such as research and reports

The ERC will seek to address any findings resulting from the assessment and ensure that all staff within the organisation are aware of their obligations.

The assessment of the ERC's compliance will be ongoing, as will be the remedial work (as required) and reporting of the work completed.

Protected Disclosure Report

The ERC adopted its 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 2023 and both a copy of the ERC policy and the 2023 annual report on protected disclosure are available on the ERC website (<https://www.erc.ie>)

Financial Statement and Statement on Internal Control

Governance Statement

Statement on Internal Control

Report of The Comptroller and Auditor General

Statement of Income and Expenditure and Appropriation Account

Statement of Comprehensive Income

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

EDUCATIONAL RESEARCH CENTRE
Report and Financial Statements
For the year ended
31 December 2023

EDUCATIONAL RESEARCH CENTRE

REPORT AND FINANCIAL STATEMENTS 2023

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EDUCATIONAL RESEARCH CENTRE

BOARD MEMBERS AND OTHER INFORMATION

BOARD MEMBERS

Mr Edward Murtagh
Dr Denise Burns (resigned 02 October 2023)
Prof Michael Martin
Dr Sharon Feeney
Dr Eilish Broderick (appointed 13 December 2023)
Ms Paula Fyans (appointed 13 December 2023)

BUSINESS ADDRESS

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

AUDITORS

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

BANKERS

Allied Irish Banks PLC
140 Lower Drumcondra Road
Dublin 9

SOLICITORS

Holmes
Suite 1
2 Ely Place
Dublin 2
D02FR58

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

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Governance

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

Responsibilities of the Board

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

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

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

In preparing these financial statements, the Board is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that it will continue in operation; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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 2023.

The Board Structure

The Board consists of a Chairperson and four ordinary members, all of whom are appointed by the Minister for Education. Following appointment of Mr Edward Murtagh from ordinary Member to Chairperson on 19th September 2022 the Board had a vacancy for an Ordinary Member. Following the resignation of Dr Denise Burns (Deputy Chairperson) from the Board in 2 October 2023 an additional vacancy arose.

Following a recruitment campaign led by the Department of Education for a panel of members for the ERC Board through the Public Appointments Commission, two new ordinary member's were appointed to the Board on 13th December 2023.

Dr Sharon Feeney was also appointed as Deputy Chairperson following on from Dr Burns resignation. Induction for the new Board members took place on January 17th 2024.

The Board meet at least 6 times per year and there were 6 Board meetings in 2023

The table below details the gender balance of our Board during 2023:

Period	Male Board Members	Female Board Members
1 January 2023 to 31 December 2023	2	3

The Educational Research Centre (Establishment) Order 2015 (S.I. No. 392/2015) states that the Centre shall have 5 members. While it is preferable to maintain an even gender split on the board this will be impacted when, on the appointment of the new ordinary member, there will be a 60:40 split. One Current Board membership will expire in Q3 2024. Any future board appointments will be cognisant of the need to maintain that diversity, however Board appointments are a decision for the Minister.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

The table below details the appointment period for current members:

Board Member	Role	Date of first appointment	Expiry of first appointment	Date of re-appointment	Expiry of re-appointment
Mr Edward Murtagh	Ordinary Member Chairperson	05/07/2016 27/07/2022	04/07/2021 17/10/2026	12/07/2021 N/A	17/10/2022 N/A
Dr Denise Burns	Deputy Chairperson Acting Chairperson	05/07/2016 05/07/2021	04/07/2021 Expiry on appointment of new Chairperson 18/10/2022	12/07/2021	02/10/2023 (Resignation)
Prof Michael Martin	Ordinary Member	05/07/2016	04/07/2021	12/07/2021	11/07/2024
Dr Sharon Feeney	Ordinary Member	26/11/2021	25/11/2026	N/A	N/A
Ms Paula Fyans	Ordinary Member	13/12/2023	12/12/2027	N/A	N/A
Dr Eilish Broderick	Ordinary Member	13/12/2023	12/12/2027	N/A	N/A

The Board has established one committee, as follows:

Audit and Risk Committee (ARC): comprises of no more than four members of the Board. In Q1 2023 four Board members and one independent member were part of the ARC. In May 2023 an additional independent members joined the ARC bringing financial expertise to the Committee. One member of the Board retired on 2 October 2023 and as result also retired from the ARC. The role of the ARC is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurances. The ARC 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 2023, was reviewed in February 2024 for issue at the first Board meeting of 22 February 2024. The members of the Audit and Risk Committee are Mr Ray Mooney (Chairperson), Mr Edward Murtagh, Dr Denise Burns (until 02/10/23), Prof Michael Martin, Dr Sharon Feeney (Deputy Chairperson) and Mr Patrick Thorpe (From 23/03/23). There were 4 meetings of the ARC in 2023

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

The members of the Audit and Risk Committee are:

ARC Member	Role	Date of appointment	Expiry of appointment	Date of re-appointment	Expiry of re-appointment
Mr Edward Murtagh	Chairperson Ordinary Member	05/07/2017 13/09/2022	05/09/2022 N/A	05/09/2021 N/A	17/10/2022 N/A
Mr Ray Mooney	Deputy Chairperson Chairperson	14/11/2019 13/09/2022	21/10/2025 20/10/2027	N/A N/A	N/A N/A
Prof Michael Martin	Ordinary Member	05/07/2017	05/09/2021	05/09/2021	05/07/2024
Dr Denise Burns	Ordinary Member	05/07/2017	05/09/2021	05/09/2021	02/10/2023 (Resignation)
Dr Sharon Feeney	Ordinary member	30/05/2022	29/05/2026	N/A	N/A
Mr Patrick Thorpe	Ordinary member	27/03/2023	13/02/2027	N/A	N/A

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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 2023 is set out below including the expenses received by each member.

Member	Board (number of meetings)	ARC (number of meetings)	Expenses 2023 (€)
Mr Edward Murtagh	6	4	0
Dr Denise Burns	3	1	0
Prof Michael Martin	6	4	0
Mr Ray Mooney	N/A	4	0
Dr Sharon Feeney	6	4	0
Mr Patrick Thorpe	N/A	3	0
Dr Eilish Broderick	1	N/A	0
Ms Paula Fyans*	0	N/A	0

* Due to the late notice of appointment, just one week before the December Board Meeting, Ms Fyans could not attend.

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	20,656
Audit & Accountancy	48,144
Professional & Consultancy – General	137,024
Professional & Consultancy – Project Related	<u>22,113</u>
Total:	<u>227,937</u>

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Legal Costs and Settlements

There were no cumulative legal costs incurred in 2023 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:

	2023 €	2022 €
Domestic		
– Board	225	486
– Employees	47,024	29,695
International		
– Board	–	–
– Employees	<u>25,737</u>	<u>10,040</u>
Total	<u>72,986</u>	<u>40,221</u>

CEO travel expenses included above are as follows:

National:	€Nil
International:	€2,410

€2,366 (€1,747 salary & €619 travel expenses) was paid to Mr Edward Murtagh for work done for the ERC which is unrelated to his work on the Board and which is included in the employee domestic travel expenditure amount in the table above.

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2023 €	2022 €
Staff hospitality	567	129
Client hospitality	<u>2,622</u>	<u>891</u>
Total	<u>3,189</u>	<u>1,020</u>

The Board has adopted the Code of Practice (COP) for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. As part of its internal audit programme for 2023, the ERC carried out a gap analysis of the Code of Practice for the Governance of State Bodies (2016) to assess its level of compliance and remedy any findings resulting from the audit. The audit findings were shared with the ARC at its meeting of 5th September 2023 and findings shared with the Board as part of the ARC's annual report.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

The majority of findings relate to updates required to documentations (e.g. Terms of reference of the Board, ARC, Audit Charter etc.) and work has already started with a view of having completed all updates by Q4 2024. The exception to this is the work required on the customer Action Plan and Charters. Due to lack of capacity to take on this work, it will need to be postponed until the appointment of the Executive Officer – Communication role currently pending with the Department of Education. The appointment of the Chief Executive Officer was finalised in Q4 2023. The new CEO, Dr John Regan, took up the role on 6th November 2023. The appointment concluded the Interim CEO role held by Dr Aidan Clerkin during the transition phase.

Matters relating to the ownership of the Test Department building were finalised in April 2023 with no additional tax liability for the ERC. The Test Department building ownership has now transferred to the ERC.

Discussions on a long term lease with DCU to replace the long expired transition agreement between the ERC and DCU did not progress in 2023. On 31st January 2024, the CEO issued correspondence to the DCU President with the Chair of the Board writing to the Chair of the DCU Board also.

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

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

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

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

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

On behalf of the Board


John Regan (Jun 26, 2024 15:48 GMT+1)

Dr John Regan
Chief Executive Officer

26 June 2024


Edward Murtagh (Jun 26, 2024 18:20 GMT+1)

Mr Edward Murtagh
Chairperson

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

Scope of Responsibility

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

Purpose of the System of Internal Control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, was in place in the ERC for the year ended 31 December 2023 and up to the date of approval of the financial statements, except for the internal control issues outlined below. The ERC complies with the requirements of the Public Spending Code.

Capacity to Handle Risk

The ERC has an Audit and Risk Committee (ARC) comprising of no more than four members of the Board. In Q1 2023 four Board members and one independent member were part of the ARC. In May 2023 an additional independent member joined the ARC bringing financial expertise to the Committee. One member of the Board retired on 2nd October 2023 and as result also retired from the ARC.

The ARC met four times in 2023.

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

- Ensure risk assessment identification, monitoring and mitigation processes are put in place within the organisation to identify the nature, extent and financial implications of risks facing the ERC.
- Assess the likelihood of identified risks occurring.
- Assess the ERC's ability to manage and mitigate the risks that do occur.
- Implement a strategic plan (issued in March 2022 for the period 2022-2024) which is subject to regular reviews of both short and long term goals and an evaluation of the risks to bringing those plans to fruition.

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

The Board reviewed the ARC annual report at its meeting of 22 February 2024.

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

The ERC, as part of its functions, reports to the Minister for Education on the research undertaken on its behalf, research which is undertaken at all levels of the education system.

The ERC is funded primarily by the Department of Education (DoE) and the Board with the help of the Audit and Risk Committee is responsible for approving budget requests and ensuring that funds are allocated and spent in accordance with the priorities of the ERC.

The ERC undertakes its work by setting strategic directions for the organisation. This includes strategic goals and decisions in all key areas of work.

The Chief Executive Officer (CEO) acts as the link between the Board and the Senior Management Team (SMT). The CEO is responsible for the day-to-day management, control and direction of the ERC. Together with the Senior Management Team, the CEO follows the strategic direction set by the Board and ensures that the members of the Board have a clear understanding of the key activities of the Centre as well as the challenges, risks and decisions relating to these activities.

The management team which comprises of Research Staff and Corporate Service staff works to carry out the annual Plan of work (performance Delivery Agreement) agreed with the Central Policy Unit (CPU) of the Department of Education (DoE).

In order to discharge its functions in a context of transparency, regularity and propriety, the ERC has in place, internal controls implemented through policies and processes. These controls also serve as quality control systems and cover areas such as Governance, Finance, HR, Data Protection, IT and Research.

The ERC has Terms of Reference for the Board and Audit and Risk Committee as well as a Code of Conduct for Board members and employees which sets out the agreed standards of principles and practice in relation to confidentiality and conflicts of interest.

The Board reviewed the Terms of Reference of the Audit and Risk Committee as well as its own terms at its meeting of 10 November 2022 with the next review due in February 2024 (in response to the COP Gap analysis).

The Protected Disclosure Policy was adopted on January 17th 2018 and the anti-fraud policy on the 13th of November 2018.

Taking into account the Protected Disclosures (Amendment) Act 2022, the ERC's protected disclosure report for 2023 is available on the ERC website and the ERC is currently working on updating its policy to ensure it aligns with the legislative amendments.

The ERC has a Performance Management system in place as well as provisions for Continuous professional development.

The ERC's Financial Statement is prepared with the help of an external accountancy firm and is subject to the external audit by the Comptroller and Auditor General (C&AG).

Salaries and payroll are provided by an external supplier allowing for constant review and monitoring for accurate calculations.

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

With regards to the General Data Protection Regulation which came into effect in May 2018, the ERC continues to regularly review its internal practices in relation to data gathering and storing.

In relation to compliance with the Data Sharing and Governance Act 2019, which came into force on 16 December 2022, the ERC experienced severe challenges throughout 2023. This is due to the fact that Education and Training Boards (ETB) schools, unlike other schools, are designated as public bodies and therefore come within the scope of the legislation. As a result, the ERC must have a data sharing agreement with each ETB Board for each of its studies and this has created a substantial logistical challenge for the ERC and the schools concerned.

The ERC continues its communication with the DoE, the Office of the Government Chief Information Officer (OGCIO) and ETB schools to ensure signed agreements are in place to allow the work of the ERC to continue. However, it should be noted that the legislation is particularly prejudicial to the work of the ERC and the Board of the ERC has written to the DoE to request a review of its Statutory Instrument to request, as well as other updates, that the ERC be conferred power to share personal and sensitive data with other public bodies, which would remove the need for agreement with specific schools in particular. Discussions on the matter continue with the support of the Department of Education.

Risk and Control Framework

The ERC operates under a risk management policy which includes a risk appetite statement that is the responsibility of the Chief Risk Officer.

The ERC's risk appetite was reviewed by the Audit and Risk Committee and approved by the ARC at its meeting of 12 December 2023.

A risk register is being developed which identifies the nature of the risks facing the ERC, evaluates and scores each risk according to their significance and allows consideration for mitigations. Until the work on the register is finalised, project risk statements are periodically issued by project managers for each project and strategic risks brought to the attention of the Board and ARC members. The ERC also shares strategic risks with its department in quarterly returns.

Risk Management features on the agenda of each Board meeting.

Through open discussions with both the Audit and Risk Committee and its Board, the ERC is confident that information relating to risk is accurately conveyed to members.

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

- procedures for all key business financial and processes have been documented,
- documentation of key Governance and HR processes are documented for the most part with some items in progress,
- financial responsibilities have been assigned at management level with corresponding accountability
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

- The systems aimed at ensuring the security of the information and communication technology systems were updated in 2022 and 2023 and some additional policies put in place.
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

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

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

A number of risks associated with legacy issues such as pension/payroll/transition and lease agreements and previously highlighted by the Comptroller and Auditor General (C&AG) continue to be worked through.

Some further progress has been made on most of the following items in 2023:

- ✓ Transfer of pension data as well as transfer for service for pre-2015 ERC employees and transfer of liability for pre 2018 retirees is still pending and discussions continue with DCU and the DoE.
- ✓ Work on the Lease agreement between DCU and ERC continued through 2023 however no progress can be reported. The issue has now become critical in light of the building work required in the ERC to accommodate additional staff and to ensure compliance with additional requirements resulting from various legislations (e.g. Climate Action and Low Carbon Development (Amendment) Act 2021, Disability Act 2005).
- ✓ The transfer of the Test Department building was completed in 2023 with no tax liability (as confirmed by Revenue)
- ✓ All Board vacancies were filled in Q4 2023.

An Interim CEO was appointed in 2022 to allow for the completion of the recruitment process for a new CEO of the ERC. The Process was completed in Q4 2023 and Dr John Regan joined the ERC on 6 November 2023.

Procurement

The ERC aims to achieve value for money in its purchases and to ensure probity in its procurement planning and procedure, which it operates in accordance with government procurement policy.

The ERC relies largely on the Office of Public Procurement and the support of an external procurement consultant to carry out its procurement processes and it has procedures in place to ensure compliance with current procurement guidelines. There were no non-compliant procurement in 2023. A procurement road map was in place for the period.

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

Internal Audit Function

In order to ensure the reliability of its internal controls the ERC has set up an internal audit function within the organisation. As the ERC has limited staff capacity, this function is carried out with the help of an external supplier. A new internal auditor was appointed in 2023 following a procurement process carried out with the help of the Office of Government Procurement (OGP). The following audits were carried out for the financial year 2023:

- Compliance with the Code of Practice for the Governance of State Bodies (2016) – Gap analysis (approved by the ARC on 5 September 2023)
- Online assessment platform (DOTS) review (approved by the ARC on 22 February 2024)
- Financial Internal Controls (approved by the ARC on 22 February 2024))

The audit results indicate that reasonable assurances can be placed on the adequacy and operating effectiveness of controls to mitigate and/or manage risks within the ERC.

The auditors recommended a number of aspects of controls for attention including:

- Some updates needed to the Board & ARC Terms of Reference and the ERC's code of conduct (COP Gap Analysis Review),
- Some updates needed to change management processes and some updates to internal procedures for the ERC's online platform and
- Some updates to the financial controls documentation, especially in relation to documentation and reporting shared with the ARC and Board (in order to streamline the information).

In addition, some items were identified as requiring specific mention in the Annual Comprehensive Report to the Minister. The recommendations of the review in this context are currently being addressed and the matters involved will be resolved during 2024.

As in every year, the ERC works towards resolution of any issues identified through internal audits. This work is however regularly delayed due to reduced staffing capacity. Some findings prior to 2023 are still being worked through.

Updates to internal audit findings are shared by the Audit and Risk Committee to the Board through its annual report which was approved by the Board on 22 February 2024.

Finally, a review of effectiveness of the Board and ARC was originally planned for 2023 and some work had commenced. However it had to be postponed due to a change in priorities and the need for an audit of the online testing platform. The review of effectiveness is due to be completed in Q2 2024.

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

Review of Effectiveness

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 team 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 2023 as well as the findings from the C&AG audit of the 2022 Financial Statements (signed off in June 2023) and its management letter signed off in September 2023.

On behalf of the Board of the ERC, I, the undersigned Chairperson of the Board, confirm that, in respect of the year ended 31 December 2023, the Board, following recommendations from the Audit and Risk Committee, have conducted a review of the effectiveness of the system of internal control on 22 February 2024.

Signed on behalf of The Board:


Edward Murtagh (Jun 26, 2024 18:20 GMT+1)

Mr. Edward Murtagh
Chairperson

26 June 2024



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Educational Research Centre

Opinion on the financial statements

I have audited the financial statements of the Educational Research Centre for the year ended 31 December 2023 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 2023 and of its income and expenditure for 2023 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

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

My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in regard to those matters.

Mary Henry
For and on behalf of Comptroller
and Auditor General
28 June 2024

EDUCATIONAL RESEARCH CENTRE

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

for the year ended 31 December 2023



Ard Reachtaire Cuntas agus Ciste
Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Appendix to the report

Responsibilities of Board members

The members are responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

significant doubt on the Educational Research Centre's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Educational Research Centre to cease to continue as a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

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

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

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF INCOME AND EXPENDITURE

	Notes	Year ended 31 December 2023	Year ended 31 December 2022
		€	€
Income			
Core project income	8a	951,120	763,423
Department of Education grant	7	3,142,880	2,681,021
Funding for pension costs		61,738	59,632
Non-core project income	8b	17,878	143,202
Test department sales		1,207,771	1,276,698
Publication sales		1,911	-
Other operating income		(3,607)	307
Net deferred funding for pensions	14.1	<u>723,000</u>	<u>879,000</u>
		<u>6,102,691</u>	<u>5,803,283</u>
Expenditure			
Staff costs	12	2,832,785	2,585,898
Other operating expenses	9	2,152,388	1,915,277
Retirement benefit costs	14.1	784,738	938,632
Depreciation	15	<u>32,707</u>	<u>22,908</u>
		<u>5,802,618</u>	<u>5,462,715</u>
Total comprehensive income relating to the year		300,073	340,568
Income and expenditure account brought forward		<u>3,026,657</u>	<u>2,686,089</u>
Income and expenditure account carried forward		<u>3,326,730</u>	<u>3,026,657</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 25 June 2024 and signed on its behalf by:

John Regan
John Regan (Jun 26, 2024 15:48 GMT+1)

Dr John Regan
Chief Executive Officer

..... 2024

Edward Murtagh
Edward Murtagh (Jun 26, 2024 18:20 GMT+1)

Mr Edward Murtagh
Chairperson

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF COMPREHENSIVE INCOME

	Notes	Year ended 31 December 2023	Year ended 31 December 2022
		€	€
Total comprehensive income relating to the year		300,073	340,568
Actuarial gain on retirement benefit obligations	14.1	288,000	4,798,000
Adjustment to deferred retirement benefits funding	14.1	<u>(288,000)</u>	<u>(4,798,000)</u>
Total comprehensive income in the year		<u>300,073</u>	<u>340,568</u>

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF FINANCIAL POSITION

	Notes	31 December 2023 €	31 December 2022 €
NON-CURRENT ASSETS			
Property, plant and equipment	15	<u>502,584</u>	<u>43,738</u>
CURRENT ASSETS			
Stocks	16	261,767	307,746
Receivables	17	310,057	428,584
Cash and cash equivalents	23	<u>2,976,334</u>	<u>2,540,318</u>
		3,548,158	3,276,648
PAYABLES			
Amounts falling due within one year	18	<u>(274,012)</u>	<u>(293,729)</u>
NET CURRENT ASSETS			
		<u>3,274,146</u>	<u>2,982,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		3,776,730	3,026,657
Deferred funding asset for pensions – Unfunded scheme	14	9,387,000	8,952,000
Pension liabilities – Unfunded scheme	14.1	<u>(9,387,000)</u>	<u>(8,952,000)</u>
NET ASSETS			
		<u>3,776,730</u>	<u>3,026,657</u>
RESERVES			
Capital reserve	22	450,000	-
Income and expenditure account		<u>3,326,730</u>	<u>3,026,657</u>
TOTAL RESERVES			
		<u>3,776,730</u>	<u>3,026,657</u>

Approved by the board on 25 June 2024 and signed on its behalf by:

John Regan
John Regan (Jun 26, 2024 15:48 GMT+1)

Dr John Regan
Chief Executive Officer

Edward Murtagh
Edward Murtagh (Jun 26, 2024 18:20 GMT+1)

Mr Edward Murtagh
Chairperson

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF CASH FLOWS

	Notes	Year ended 31 December 2023 €	Year ended 31 December 2022 €
Cash flows from operating activities			
Total income for the year		300,073	340,568
Adjustments for:			
Depreciation		<u>32,707</u>	<u>22,908</u>
		332,780	363,476
Movements in working capital:			
Movement in stocks		45,979	8,761
Movement in receivables		118,525	61,733
Movement in payables		(19,715)	<u>29,508</u>
Net cash inflow from operating activities		<u>477,569</u>	<u>463,478</u>
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(41,553)	<u>(2,611)</u>
Net increase in cash and cash equivalents		436,016	460,867
Cash and cash equivalents at beginning of financial year		<u>2,540,318</u>	<u>2,079,451</u>
Cash and cash equivalents at end of financial year	23	<u>2,976,334</u>	<u>2,540,318</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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 had five members who are appointed by government.

2. STATEMENT OF COMPLIANCE

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) *Basis of preparation*

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except instances of properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below if in existence. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

b) *Income*

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

c) *Property, plant and equipment and depreciation*

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

Buildings	-	4% Straight line
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.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

d) Financial assets

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

e) Government grants

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

f) Stocks

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

g) Trade and other receivables

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

h) Cash and cash equivalents

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

i) Trade and other payables

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

j) Taxation

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

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

k) Pensions

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

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

Pension costs reflect pension benefits earned by employees, and are shown net of staff pension contributions which are remitted to the Department of Public Expenditure and Reform in the case of the Single Pension Scheme and retained by the Department of Education in the case of the College Pension Scheme.

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

Amounts charged are calculated using the following rates:

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

l) Receivable Asset

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

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

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

I) Receivable Asset (continued)

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.

4. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

a) Holidays earned but not taken and other employee benefits provision

This is calculated in respect of holidays earned but not taken at the balance sheet date of 31 December 2023 that is attributed across the whole population of employees.

b) Property, Plant and Equipment

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

5. GOING CONCERN

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

In this regard the entity has considered that as confirmation of funding for 2024, and the budget for 2024 submitted to the Department of Education in June 2023 and confirmed by the Department of Education on 04 January 2024. The Department of Education undertake this annual process close to the year end and therefore budgets beyond 2024 have not yet been agreed upon. Historically the entity has had no issue in securing continued financing.

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

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

6. INCOME

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

7. GRANTS RECEIVED

The ERC was allocated three grants by the Department of Education in 2023, Pay, Non Pay and Pension. The purpose of the grants is to cover Pay, Non Pay (such as general office or project costs) and pension expenditure items. No capital grants were received.

A total grant of €4,094,000 (2022: €3,444,444) was received from the Department of Education. Of the total grants received €951,120 (2022: €763,423) is included in project income and €3,142,880 (2022: €2,681,021) is included in the Department of Education grant.

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

8. PROJECT INCOME

a) *Core Project Income*

Core Project Income	Grantor	2023	2022
		€	€
Delivering Equality of Opportunity in Schools (DEIS)	Department of Education – Social Inclusion Unit	7,097	1,221
Programme for International Student Assessment (PISA)	Department of Education – Central Policy Unit	18,912	271,603
Trends in International Mathematics and Science Study (TIMSS)	Department of Education – Central Policy Unit	804,998	393,021
Progress in International Reading Literacy Study (PIRLS)	Department of Education – Central Policy Unit	74,334	6,069
Test Standardisation	Department of Education – Central Policy Unit	4,513	1,100
	Department of Education – Central Policy Unit	5,654	15,032
National Assessment (NAMER)	Department of Education – Central Policy Unit	8	(3,346)
Post primary assessment and diagnosis – English for NEPS	Department of Education – Central Policy Unit	17,395	59,911
Computer based testing (CBT/DOTS)	Department of Education – Central Policy Unit	18,209	18,812
Gaeltacht Recognition Scheme (GRS)	Department of Education – Central Policy Unit	<u>951,120</u>	<u>763,423</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

8. PROJECT INCOME *(continued)*

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

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

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

b) Non-Core Project Income

Non-Core Project Income	Grantor	2023	2022
		€	€
Digital Learning Framework (DLS)	Department of Education – ICT Policy Unit	-	53,661
Teacher Professional Learning (TPL/CPD - Wellbeing)	Department of Education – Teacher Education Section	<u>17,878</u>	<u>89,541</u>
		<u>17,878</u>	<u>143,202</u>

Non-core projects are projects which are not included in the overall yearly DES funding and relate to ad-hoc projects (such as the Digital Learning Framework or Teacher Professional Learning). These projects attract specific funding from sections of the Department other than Central Policy Unit (CPU) or other agencies and each funding relate only to the relevant projects. Gaeltacht Recognition Scheme is included in Core Project Income for 2023.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

9. OTHER OPERATING EXPENSES	Note	2023 €	2022 €
Core project expenditure (see note below)	10	951,120	763,423
Non-core project expenditure (see note below)	11	77,264	12,984
Printing, postage and stationery		443,775	514,220
Opening stock		307,746	316,508
Closing stock		(261,767)	(307,746)
Staff recruitment and training		62,594	24,784
Rent payable		15,120	12,063
Rates		(408)	500
Insurance		32,923	38,368
Light and heat		25,056	24,190
Cleaning		22,320	15,441
Repairs and maintenance		17,369	58,281
Telephone and Broadband		42,364	12,037
Computer costs		119,399	168,657
Conference costs		2,954	5,095
Travelling and subsistence		8,813	1,282
Maintenance contracts		30,444	41,161
Legal fees		20,656	40,283
Consultancy and professional		137,024	92,015
Audit and accountancy		48,144	51,904
Meeting room hire and catering		3,189	1,021
Bank charges		8,474	8,057
General expenses		21,910	4,602
Waste management and refuse		2,356	5,592
Penalties and fines		1,620	781
Membership		<u>11,929</u>	<u>9,774</u>
		<u>2,152,388</u>	<u>1,915,277</u>

Note: Non-core project expenditure of €77,264 (2022: €12,984) does not include wages and salaries on non-core project work of €16,650 (2022: €128,922) as this is shown separately under wages and salaries. See note 12 for further detail.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

10. CORE PROJECT EXPENDITURE	Note	2023 €	2022 €
Project hardware/software		366,610	184,751
Travel		62,414	33,211
Printing, postage and stationery		109,923	40,035
Survey, administration and technical support		221,439	141,870
Professional and consultancy		22,113	122,353
Membership		170,798	193,244
Sundry		(2,177)	47,959
		<u>951,120</u>	<u>763,423</u>

11. NON-CORE PROJECT EXPENDITURE	Note	2023 €	2022 €
Travel		990	148
Printing, postage and stationery		2,426	4,798
Survey, administration and technical support		-	4,569
IEA conference		<u>73,848</u>	<u>3,469</u>
		77,264	12,984
Wages and salaries – non-core project work	12	<u>16,650</u>	<u>128,922</u>
		<u>93,914</u>	<u>141,906</u>

12. EMPLOYEES AND REMUNERATION

Number of employees

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

	2023 Number	2022 Number
--	----------------	----------------

Staff 56 51

The staff costs comprise:

Wages and salaries 2,832,785 2,585,898

Included in wages and salaries charge for the year is €16,650 (2022: €128,922) on non-core project work.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

12. EMPLOYEES AND REMUNERATION *(continued)*

Pension costs for 2023 and HR payments are included in wages and salaries.

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

For the College of Education Pension Scheme, the pension contribution value is deducted from the DoE budget request. For the SPSS monthly scheme the contributions are deducted and issued to the DPER.

Educational Research Centre has accrued €46,906 (2022: €47,207) in relation to holiday pay for 2023.

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

Payband €	Total number of employees whose benefits for the year fell within the pay band
60,001 - 70,000	4
70,001 - 80,000	2
80,001 - 90,000	4
90,001 - 100,000	1
100,001 – 110,000	0
110,001 - 120,000	0
120,001 - 130,000	2

13. BOARD MEMBERS' EMOLUMENTS

No Board members received Board fees during the year. Mr Edward Murtagh received payment of €1,747 (2022: €2,668) and vouched expenses of €619 (2022: €1,486) for his work on a project of the ERC. This payment is entirely separate from his work as an ERC Governing Board member.

Chief Executive Officer Salary And Benefits

	2023	2022
	€	€
Interim CEO Salary	113,940	44,376
New CEO	21,496	-
Former CEO	<u>-</u>	<u>87,707</u>
	<u>135,436</u>	<u>132,083</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

13. BOARD MEMBERS' EMOLUMENTS *(continued)*

The issue of the amount owed to the former CEO €843 was resolved in December. This outstanding amount related to the application of pay adjustments due on February 2nd and October 1st 2022. Confirmation from the Department of Education of the CEO salary was not received until Q1 2023 and this could not be processed before the departure of the former CEO.

However as a result of ASC miscalculation by the previous payroll provider, an amount was owing to the ERC. The variation between the two amounts was €303 but the costs carrying out the rectification was considered too high to justify the recalculations. The ERC closed this matter and no further actions are required.

The Interim CEO received payment of €2,410 (2022: €1,515) for vouched expenses relating to national and international travel. During 2023, 6 Board meetings were held.

***The Interim CEO was a member of the COE pension scheme and had no other entitlements. The incoming CEO is a member of the single Public Service Pension Scheme, and no other additional entitlements.*

14. PENSION COSTS – DEFINED BENEFIT

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

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

The spouse benefits include a lump sum of twice the Pensionable Remuneration and 50% of the member's pension for death in service or 50% of the member's pension for death in deferment and death after retirement. Pension's payments until the end of 2020 were paid by DCU. No funding was received by DCU from 2020 onwards for the payment of ERC pensions and DCU continues to pay pre 2021 ERC retirees from its own funds. In 2021 ERC took over the payment of its pensions for post 2020 retirees. No funding was made available by the Department of Education for these payments in 2021 and these were paid from ERC reserves. Funding for the pensions paid by ERC was made available for 2022. ERC recognises the full pension liability of all former staff. DCU is discharging certain pension payments at the moment but ERC continues to recognise the liability.

NOTES TO THE FINANCIAL STATEMENTS

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

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

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

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

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

The latest full actuarial valuation of the Scheme for accounting purposes was carried out with effect from 31 December 2023 by an independent qualified actuary. The major assumptions used by the actuary are as follows:

	2023	2022
Rate of increase in salaries	3.45%	3.6%
Pension increases in payment	3.4%	3.6%
Discount rate	3.45%	3.6%
Inflation assumptions	2.4%	2.6%
Pension increases in deferment	3.4%	3.6%
State pension increase	2.4%	2.6%

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

14. 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

Males aged 65 at balance sheet date	22.2	22.1
Females aged 65 at balance sheet date	24.5	24.4

Retiring in 20 years

Males aged 65 in 20 years' time	24.4	24.3
Females aged 65 in 20 years' time	26.5	26.4

14.1 Analysis of the amount charged to Income Statement

	2023 €	2022 €
Current service cost	516,000	845,000
Net interest expense	<u>337,000</u>	<u>176,000</u>
Total operating charge	<u>853,000</u>	<u>1,021,000</u>
Contributions from employees	<u>(109,000)</u>	<u>(103,000)</u>
Charge to Income Statement	<u>744,000</u>	<u>918,000</u>
	2023 €	2022 €
Analysis of movement in scheme during the year		
At start of year	(8,952,000)	(12,871,000)
Movement in year :		
Current service costs (net of employee contributions)	(407,000)	(742,000)
Benefits paid	130,000	142,000
Contributions from employees	(109,000)	(103,000)
Actuarial gains	288,000	4,798,000
Net interest expense	<u>(337,000)</u>	<u>(176,000)</u>
At end of year – Present value of scheme liabilities	<u>(9,387,000)</u>	<u>(8,952,000)</u>
Pension asset in the balance sheet	<u>9,387,000</u>	<u>8,952,000</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

The deferred funding asset for retirement benefits at 31 December 2023 amounts to €9.387m (2022: €8.952m).

€8.443m (2022: €8.032m) of the asset relates to the Colleges of Education Scheme and €0.944 (2022: €0.919m) 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:

	2023 €000	2022 €000
Funding recoverable in respect of current year retirement benefit costs	853	1,021
Benefits paid	<u>(130)</u>	<u>(142)</u>
	<u>723</u>	<u>879</u>

Prior year figures for Net deferred funding for pensions and retirement benefit costs have been reduced by €21,000 on the face of the Statement of Income and Expenditure to correct pension movements in the prior year. The net effect of the adjustment on the financial statements is Nil.

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

The scheme is unfunded and has no investments.

History of deferred benefit obligations

	2023 €000	2022 €000	2021 €000
Deferred benefit obligations	9,387	8,952	12,871
Experience gains/(losses) on scheme liabilities amount	288	4,798	144
Percentage of scheme liabilities	3.07%	53.60%	1.12%

The valuation used for FRS102 disclosures has been based on an actuarial valuation at 31 December 2023 by a qualified actuary taking account of the requirements of FRS102 in order to assess the scheme liabilities at 31 December 2023.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Single scheme members are included in the pension liability at 31 December 2023, the actuarial calculation took into account the differing entitlements that apply to the scheme.

15. PROPERTY, PLANT AND EQUIPMENT

	Buildings €	Fixtures, fittings and equipment €	Computer equipment €	Artwork €	Total €
Cost					
At 1 January 2023	-	51,048	94,559	5,000	150,607
Additions	450,000	14,121	27,432	-	491,553
Disposals	-	-	(633)	-	(633)
At 31 December 2023	<u>450,000</u>	<u>65,169</u>	<u>121,358</u>	<u>5,000</u>	<u>641,527</u>
Depreciation					
At 1 January 2023	-	36,863	70,006	-	106,869
Charge for the year	13,500	5,980	13,227	-	32,707
Arising on disposals	-	-	(633)	-	(633)
At 31 December 2023	<u>13,500</u>	<u>42,843</u>	<u>82,600</u>	<u>-</u>	<u>138,943</u>
Net book value					
At 31 December 2022	-	<u>14,185</u>	<u>24,553</u>	<u>5,000</u>	<u>43,738</u>
At 31 December 2023	<u>436,500</u>	<u>22,326</u>	<u>38,758</u>	<u>5,000</u>	<u>502,584</u>

The main building occupied by the Educational Research Centre is owned by DCU. ERC have permitted use of the building at no cost. Work on a lease agreement has continued during 2023 to follow on from the transition agreement which expired in 2019.

Following on from its transition from St Patrick's College to an independent body in 2015 the ERC has been pursuing the transfer of ownership of its Test Department building, located on the Richmond Road, which was purchased prior to the transition in 1980 with funds raised by the ERC through test sales.

A valuation report was completed on the building on 09 February 2022 valuing the property at €450,000.

Following positive interactions with the DCU Board the transfer of the asset was confirmed in April 2023.

The ERC also received confirmation from Revenue that it would not be liable for tax (e.g. stamp duty or capital gains) as the building is for charitable purposes (regardless of the ERC's lack of Charity status). Any future disposal of the Test Department building is conditional to the proceeds being used for educational purposes only and approval from St Laurence O'Toole Diocesan Trust.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

15. PROPERTY, PLANT AND EQUIPMENT *(continued)*

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.

16.	STOCKS	2023	2022
		€	€
	Finished goods and goods for resale	<u>261,767</u>	<u>307,746</u>

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

17.	RECEIVABLES	2023	2022
		€	€
	Trade receivables	126,980	272,466
	Other receivables	2,954	3,328
	Prepayments and accrued income	<u>180,123</u>	<u>152,790</u>
		<u>310,057</u>	<u>428,584</u>

18.	PAYABLES	2023	2022
	Amounts falling due within one year	€	€
	Trade payables	44,220	14,826
	Paye/Prsi	77,302	79,631
	PSWT	408	358
	Accruals	<u>152,082</u>	<u>198,914</u>
		<u>274,012</u>	<u>293,729</u>

19. CAPITAL COMMITMENTS

The entity had no material capital commitments at the year ended 31 December 2023.

20. RELATED PARTY TRANSACTIONS

Key management personnel in Educational Research Centre consists of the CEO. Total CEO remuneration amounted to €135,436 (2022: €132,083). This is split between the Interim CEO for the period 1 January to 6 November 2023, €13,940 (2022 €44,376) and the incoming CEO for the period 6 November 2023 to 31 December 2023 €21,496.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

21. EVENTS AFTER END OF REPORTING PERIOD

There were no significant events after the end of the reporting period.

22. CAPITAL RESERVE

	2023	2022
	€	€

Capital reserve	<u>450,000</u>	=
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Following on from its transition from St Patrick's College to an independent body in 2015, the ERC has been pursuing the transfer of ownership of its Test Department building, located at 66 Richmond Rd, Drumcondra, Dublin 3, D03 E702. The Building was purchased prior to the transition with funds raised by the ERC through test sales. The transfer of ownership was finalised in April 2023.

23. CASH AND CASH EQUIVALENTS

	2023	2022
	€	€

Cash and bank balances	<u>2,976,334</u>	<u>2,540,318</u>
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24. PRIOR YEAR COMPARATIVES

Prior year figures for Net deferred funding for pensions and retirement benefit costs have been reduced by €21,000 on the face of the Statement of Income and Expenditure to correct pension movements in the prior year. The net effect of the adjustment on the financial statements is Nil.

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 25 June 2024 and signed on its behalf by:

John Regan
John Regan (Jun 26, 2024 15:48 GMT+1)

Edward Murtagh
Edward Murtagh (Jun 26, 2024 18:20 GMT+1)

Dr John Regan
Chief Executive Officer
26 June 2024

Mr Edward Murtagh
Chairperson