



Educational Research Centre

Annual Report 2021

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Chairperson's Introduction

As the Acting Chair of the Educational Research Centre (ERC), it is my great honour to introduce the 2021 Annual Report, which provides comprehensive information on the works and issues of the ERC. In alignment with the Establishment Order of 2015, this document reports on the ERC's dual mission: to provide an assessment support service to schools and centres of education (including the development and provision of standardised tests and other assessment instruments); and to conduct independent research on all aspects of education, including research that will inform policy-making and the improvement of educational standards.

This dual mission of the ERC was commenced in 1966 and confirmed by the statutory instrument in 2015. This important portfolio makes the work of the ERC very significant in the landscape of education in Ireland.

The Strategic Plan published in 2019 guided the programme of work during 2021. This report documents activities in the international and national assessment programmes, test development, programme evaluation, data analysis and independent research. Similar to the previous year, adjustments had to be made to projects because of the Covid pandemic. The impact on each project is detailed in the report.

In the context of the restrictions of the pandemic, significant achievements were made, particularly: the new online testing platform was developed and made available to schools, the move from paper to online tests was progressed, the newly developed post-primary assessment and diagnosis (PPAD-E) in English (developed in collaboration with the National Educational Psychological Service) was in demand, the Irish Journal of Education was re-designed and re-launched as an online-only journal, thorough consultation with interested parties was conducted as a preamble to the formulation of the next Strategic Plan, and substantial progress in administrative staffing was achieved, resulting in the furtherance of important governance functions.

New and urgent test development work was scoped but not commenced owing to lack of resources. This means that older tests currently being used in our schools, such as early literacy and numeracy tests, have norms that are now in urgent need of updating to ensure that they remain accurate and useful in the coming years. For example, diagnostic tests for Senior Infants are used to allocate student resources in special education. In the absence of updated norms, it is possible that students who need more targeted instruction, or other special educational supports, may not be identified in a timely manner. This matter is a serious concern for the ERC and we will continue to request the specific resources that are needed for this test development from the Department of Education, to ensure that this work can commence as soon as possible.

A priority for the ERC during 2021 was the aim to achieve full compliance with the 2003 Official Languages Act. While communication systems have been updated, the ERC continues to request the resources needed to re-develop and enhance the Irish-language tests for schools.

Through the remote and blended working arrangements occasioned by the pandemic, the staff of the ERC have produced quality and quantity of work in 2021. I commend the staff for their commitment, teamwork and professionalism. As well as the projects reported in this document, the list of publications and conference presentations attests to the range and quality of work accomplished by staff members in 2021.

The administrative staff made significant progress in addressing governance and corporate issues of finance, risk management, policy development, technology, and human resource management.

They have made progress in the outstanding issues of the lease agreement with Dublin City University and the ownership status of the test department building in Richmond Road. I wish to express gratitude for their important work in support of the key functions of the ERC.

I wish to acknowledge the outstanding leadership of Dr. Jude Cosgrove who established a vision and lead the work of the ERC with dedication, professionalism and integrity. She was ably supported by the Senior Management Team in progressing the work while making adjustments to pandemic conditions with commitment and fortitude.

I wish to acknowledge and thank the Department of Education, particularly the Central Policy Unit, for its support and collaboration. To all the organisations that work collaboratively with the ERC, including the National Educational Psychological Service, an Chomhairle um Oideachas Gaeltachta agus Gaelscolaíochta, the Professional Development Service for Teachers, the National Council for Curriculum and Assessment, and many other agencies, institutions, and individual collaborators, we extend our sincere gratitude.

I would like to express appreciation for the contribution of Dr. Pauric Travers who was Chair of the Board from its beginning in 2016 until July 2021. As Chair, Dr. Travers was inclusive, collaborative, supportive and efficient. For her thoroughness and efficiency, the Board is indebted to Anne Comey who was Secretary to the Board from its inception until September 2021 as Anne's work quickly assisted the new Board in establishing foundations. When Damian Downes was appointed to the position of Principal Officer, Corporate Governance, in September 2021, he was appointed Secretary to the Board and the Board is grateful to him for his contribution. To the other members of the Board from its beginning in 2016: Edward Murtagh and Professor Michael Martin, a sincere appreciation for the expertise, wisdom and attention that they give to the work of the Board. Welcome to Dr. Sharon Feeney who joined the Board late in 2021 – we are delighted to have her experience and expertise. The Board benefits from, and appreciates, the considerable experience of Ray Mooney on the Audit and Risk Committee of the Board.

With thanks to the Executive members involved in the preparation of this report on the work of the ERC in 2021, we are delighted to present this report.

Denise Burns

Dr. Denise Burns
Acting Chairperson, ERC Governing Board

Chapter 1: About the Educational Research Centre

Introduction

The Educational Research Centre (ERC) was founded in 1966 and became an independent statutory agency of the (then) Department of Education in September, 2015. As such, the ERC must comply with a range of requirements, including the development of a strategic plan. A Governing Board for the ERC was established 12 months after it became a statutory body. This coincided with the establishment of the Institute of Education (IoE) in Dublin City University (DCU), which incorporated St Patrick's College, Drumcondra, Mater Dei Institute of Education, Church of Ireland College of Education and the DCU School of Education Studies¹.

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

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

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

This report, which is being submitted by the Board of the Centre to the Minister for Education in accordance with Section 52 of the Establishment Order, covers the year 2021.

Strategic Plan

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

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

- 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

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

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

- To develop high quality assessments and provide strong assessment support services to schools and centres of education
- To collaborate with national and international bodies to share learning and to develop capacity and expertise in all of the aforementioned areas.

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

Values

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

Guiding Principles

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

Phases and High-Level Objectives

The Plan evolves over the three years (2019-2021), moving from *transition*, to *consolidation*, then to *development*. The current year (2020) is characterised by *consolidation* while it must, at the same time, be acknowledged that *transition* featured heavily due to Covid-19.

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

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

Staff

At December 2021, the ERC had sanction for 45 whole-time equivalent staff. This includes three specified-purpose research staff contracts for non-cyclical research projects. The ERC has an executive team led by the Chief Executive Officer (CEO) Dr Jude Cosgrove. The structure of the organisation is shown in the Organisation Chart at Figure 1.

Executive

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

The staff in 2021 was as follows:

Research Staff

Dr Jude Cosgrove	CEO
Dr Gerry Shiel (Retired December 2020 – GSRS only)	Research Fellow
Dr Eemer Eivers (Finished –15 November 2020))	Research Fellow
Dr Rachel Perkins	Research Fellow
Dr Aidan Clerkin	Research Fellow
Dr Lorraine Gilleece	Research Fellow
Dr David Millar	Research Fellow
Dr Mary Lewis	Research Associate
Dr Emer Delaney	Research Associate
Ms Rachel Cunningham	Research Associate
Ms Caroline McKeown (Career Break from 17/04/2020)	Research Associate
Dr Lauren Kavanagh (Career Break from 16/01/2019)	Research Associate
Mr Adrian O’Flaherty	Research Associate
Ms Sylvia Denner	Research Associate
Ms Joanne Kiniry	Research Associate
Dr Brenda Donohue	Research Associate
Dr Sharon Nelis	Research Associate
Dr Caroline Rawdon	Research Associate
Ms Mary Delaney	Research Associate
Ms Eva Moran	Research Assistant
Ms Sarah McAteer	Research Assistant
Ms Fionnuala Short	Research Assistant
Ms Theresa Walsh	Research Assistant
Ms Alice Duggan	Research Assistant
Ms Caitriona Fitzgerald	Research Assistant
Mr Conall Ó Duibhir	Research Assistant
Mr Anastasios Karakolidis	Research Assistant
Ms Kara Sampson (Finished 9 September 2021)	Research Assistant
Mr Emmet Feerick	Research Assistant
Ms Grainne McHugh	Research Assistant
Mr George Piccio	Research Assistant
Ms Helena Ní Rocháin	Research Assistant

Ms Alexandra Philbin (Finished 18 June 2021)
Mr Brendan O'Neill
Dr Vasiliki Pitsia

Research Assistant
Research Assistant
Research Assistant

IT & Administration Staff

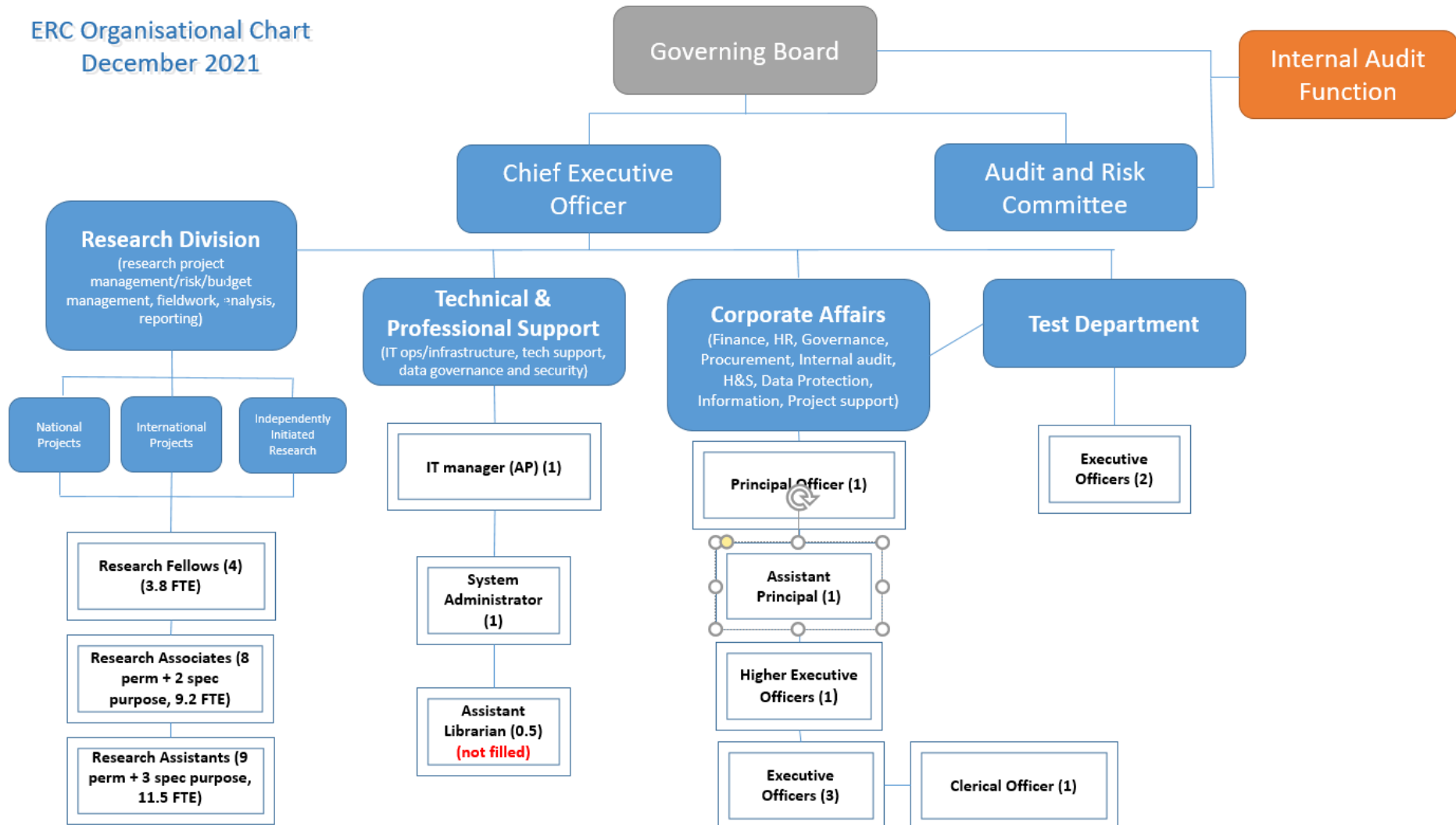
Mr Damian Downes
Ms Anne Comey
Mr Peter Kennedy
Mr John Coyle
Ms Patricia Gaffney
Ms Blána Kelly
Ms Imelda Pluck
Mr Leo Devlin
Ms Lynn Jackson
Ms Marie Jones
Mr Cian Ó Raghallaigh

Principal Officer
Assistant Principal
Assistant Principal
System Administrator
Higher Executive Officer
Executive Officer
Executive Officer
Executive Officer
Executive Officer
Executive Officer
Clerical Officer

At December 31 2021, staff level was 36.3 FTE.

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

Figure 1. Organisation Chart for ERC, 2021



Chapter 2: 2021 Work programme and outputs

A detailed Programme of Work for the ERC is described on our website (see <https://www.erc.ie/programme-of-work>). At present, the ERC's work is focused on primary and post-primary levels. The ERC is not currently conducting any research, evaluation or assessment at pre-primary or post-secondary levels, although it has done so in the past and may do so again in future. ERC currently has a role in the OECD's Programme for the International Assessment of Adult Competencies (PIAAC) as the Irish representative on its International Governing Board.

The activities of the ERC can be categorised into seven main strands:

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

Most of the research studies currently in progress at the ERC are undertaken on behalf of the Department of Education. Other studies are conducted on behalf of agencies of the Department, such as the NCCA or NCSE. The ERC frequently collaborates or works in partnership with other organisations and individuals on studies – for example, the successful collaboration with NEPS in developing the PPAD-E test for First Year students. In addition, the ERC initiates its own strands of independent research, including PhD research studies and other independent projects.

This chapter provides a summary of the progress made in 2021 with reference to the specific Actions set out in the ERC's Strategic Plan 2019-21. This marks the final year of the 2019-21 Strategic Plan, with a new Plan covering the period 2022-24 being published in April 2022.

Table 1 provides a high-level summary of progress on the Actions during 2021. As noted in the table, while progress has been achieved or completed for several actions, there remain some points of action which have not been progressed as much as originally envisaged. This can be partly, but not wholly, attributed to the disruption caused by the Covid-19 pandemic, which required urgent re-allocation of time and resources to respond rapidly to the risks and challenges presented within the organisation (e.g., adapting to remote and blended working) as well as significant re-scheduling, re-administration, or other adjustments to several large projects (e.g., NAMER, PIRLS, GRS evaluation).

Another significant factor that is relevant in this context is the staffing situation and the capacity of the ERC to discharge all of its responsibilities given current levels of staffing and resourcing. The independent review of the ERC's staffing and organisation, which was submitted to the Department in Spring 2019, had recommended staffing increases and some organisational enhancements. To a large degree, the need for these organisational enhancements arises as a result of the significant increases in administrative, governance, financial and compliance functions and duties of the ERC since its establishment as a statutory body. Significant progress on the administrative side of ERC's

³ Ireland is currently participating in the Progress in International Reading Literacy Study (PIRLS), Programme for International Student Assessment (PISA), and Trends in International Mathematics and Science Study (TIMSS).

⁴ This mainly refers to the cyclical National Assessments of Mathematics and English Reading (NAMER).

⁵ This includes, for example, analysis of TUSLA's attendance data and analytic input into the Department of Education's resource-allocation model for special educational needs.

staffing has been made since then, with the addition of new administrative, technical and administrative posts (namely, a clerical officer, an executive office, an IT manager, and a Principal Officer overseeing governance functions) in 2021. In addition, the Head of the ERC's Test Department has been re-graded to Higher Executive Officer level to reflect the responsibilities of the role. The addition of these posts has strengthened the ERC's administrative, governance, and compliance functions, although work is ongoing to ensure that the ERC maintains compliance in all respects as a young statutory organisation.

However, despite these enhancements on the administrative and governance side, the ERC remains under-staffed with respect to research staff relative to the research workload and, in particular, with respect to a dedicated core team of test development staff. The latter is needed urgently to allow work to progress on a substantial programme of test development work that has been planned on a multi-year basis, including both new tests and re-development of old tests covering literacy and numeracy in both English and Irish languages at all levels from Senior Infants (screening and diagnostic) through to Third Year. At present, the demands on research staff are such that planned reports on several projects (e.g., TIMSS, PIRLS, PISA) have been delayed significantly due to competing project demands. An external review of ERC's staffing and structure is planned for 2022 to inform improvements that are needed in this area to ensure that ERC's project work is reported on fully and in a timely manner.

As work on-site in the ERC premises has resumed more regularly through 2021 and will do so into the coming years, ERC is preparing a long-term Blended Working policy to facilitate flexible working in order to continue the high levels of productivity and commitment that have been demonstrated by staff throughout the pandemic. The development of this policy will take place alongside further review of the Centre's IT and HR infrastructure to ensure that appropriate tools and training are available to all staff.

A selection of research, test development, and software outputs are presented at the end of the chapter.

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

Strand and action	Timeframe	Phase	Comment
1: International assessment programme			
1a: Maintain high standards in development, fieldwork, analysis and reporting	Ongoing	Ongoing	Achieved in 2021 albeit with an identified need to ensure that resourcing is sufficient for timely reporting as planned.
1b: Successfully implement TIMSS 2019, PIRLS 2021 and PISA 2021	Ongoing	Ongoing	Achieved as planned in 2021 (PIRLS main study completed and accepted by the international project consortium); preparations underway for PISA main study in 2022.
1c: Initiate work on TIMSS 2023 and PISA 2024	Q1-Q2 2021	Further development	Preparations underway for TIMSS 2023 field trial (Spring 2022).
1d: Enhance reporting to better meet stakeholders' needs	Initial national reporting scheduled for Q4 2020 (TIMSS) and Q4 2022 (PIRLS and PISA)	Consolidation; Further development	Work ongoing on TIMSS 2019 contextual reporting, PISA 2018 reporting and final stages of PIRLS 2016 reporting. PISA 2018 data used for DEIS reporting/infographics.
1e: Establish the feasibility and value of participation in new international assessment programmes such as the International Computer Information Literacy Study (ICILS 2023)	2021	Further development	Option examined but Ireland's participation not confirmed for the current cycle.
2: National assessment programme			
2a: Maintain high standards in development, fieldwork, analysis and reporting	Ongoing	Ongoing	NAMER fieldwork (re-scheduled) completed successfully in 2021. Innovative scaling tool developed and staff training provided.
2b: Successfully manage the integration of aspects of the DEIS evaluation into NAMER 2020	Ongoing	Ongoing	Achieved.
2c: Enhance reporting to better meet stakeholders' needs	Initial reporting scheduled for Q2 2021	Consolidation; Further development	Analysis and reporting in progress and on track, incorporating more advanced scaling methods for the first time.

Table 1 (continued).

Strand and action	Timeframe	Phase	Notes
3: Test development, standardisation and support			
3a: Successfully manage the transitions from old to new paper tests and from paper to online tests, including regular updating of existing tests, as needed	2019-2020	Transition	The new Post-Primary Assessment and Diagnostic Test-English (PPADE) was successfully rolled out to schools alongside an accompanying customised data tool for school reporting. The test catalogues for online and paper tests were revised and updated, and hosted on the new test information website. The new ERC DOTS online assessment platform was developed, tested, and rolled out for schools to use in Spring 2021. In its first testing season, more than 30,000 tests were delivered on ERC DOTS.
3b: Review and update our online testing platform, as required	Q2 2019-Q1 2020	Transition	The new ERC DOTS platform was successfully rolled out to schools in Spring 2021.
3c: Undertake new test development work	2021	Further development	The next phases of test development have been planned and scoped but not yet commenced as multi-year resourcing is not confirmed.
3d: Enhance engagement with test users (teachers, learners, principals, parents)	2021	Further development	Achieved as planned in 2021, including new informational materials and a webinar (recorded) to support schools in using ERC DOTS. A new demo version of the ERC DOTS platform is now also available for teachers, students or parents to try at https://trythetest.erc.ie/ErcTry/Index#/home
3e: Maintain and improve on test support to schools and other centres of education	2019-2020	Consolidation	Already largely achieved as planned, with ERC website restructured and phone and email support enhanced; upgrade of phone system achieved.
3f: Establish rolling/ongoing test development and assessment strategy in consultation with stakeholders	Q1 2021	Further development	Not achieved.

Table 1 (continued).

Strand and action	Timeframe	Phase	Notes
4: Educational disadvantage			
4a: Establish overall programme of work for 2019-2021 with reference to 2017 DEIS plan and targets and in consultation with relevant partners and agencies	Q1-2 2019	Transition	Achieved as planned: new research team for this strand successfully established. Evaluation, analytic and technical strands identified and commenced.
4b: Report on the achievements of DEIS learners drawing on DEIS/NAMER 2020	Initial reporting scheduled for Q2 2021	Further development	Planned for 2022 following postponement of NAMER 2020 to 2021.
4c: Implement and report on the educational disadvantage programme of work	2020-2021	Consolidation; Further development	Achieved: Two reports focusing on DEIS post-primary schools using PISA 2018 data were published with accompanying infographics (2020, 2021). Work on the refined DEIS identification model was ongoing and achieved as planned with relevant output provided to the DEIS Technical Group to inform model development and refinement (2020/2021). First wave of data collection with students, mentors and industry partners participating in P-TECH was successfully completed and evaluation reports (four reports and an infographic) were submitted (2021). Ongoing communication with Department on DEIS work plan and broader DEIS monitoring and evaluation strategy through ERC participation in the DEIS Monitoring and Evaluation group, DEIS Technical group and DEIS Advisory group.
5: Programme evaluation (new projects 2019-2021)			

5a: Agree terms of reference for new programme evaluation studies	Q1 2019	Transition	Already achieved for three new multi-year projects: national evaluation of Digital Learning Framework; evaluation of CPD in wellbeing; evaluation of Gaeltacht Recognition Scheme. GRS evaluation extended by two years to match extension in Scheme.
5b: Successfully complete programme evaluation studies according to their respective terms of reference	2019-2021	Consolidation; Further development	Achieved as planned in 2021, albeit with some delays and agreed adjustments to the GRS study arising from school closures.
5c: Identify links and common themes across evaluation studies to inform future work	2021	Further development	Not achieved.

Table 1 (continued).

Strand and action	Timeframe	Phase	Notes
6: Analysis, capacity building and skills development			
6a: Building on the IPA staffing and organisational structure review and other sources (e.g. performance appraisals, staff consultation), establish a structured plan for capacity building and skills development	2019	Transition	System of annual appraisals which link with staff professional development successfully introduced in previous years and firmly established in 2021. In-house capacity-building continues to be enhanced through mentoring at individual/team levels and via development of guidelines on data processing and analysis and publication and reporting. In addition, several staff participated in customised workshops on key test development aspects such as scaling, weighting, standard-setting, and analysis. Structured plan for capacity building across the organisation not yet achieved.
6b: Maintain high standards in existing projects that provide analytic support	Ongoing	Ongoing	Achieved as planned.
6c: Maintain support for existing PhD studies and existing strands of independently-initiated research	Ongoing	Ongoing	Achieved as planned in 2021 for existing PhD studies. However, progress on other strands of independently-initiated research is slow due to high levels of competing demands on staff time.
6d: Identify strategic opportunities for extending analytic support to other agencies	2020-2021	Further development	Tracker for research requests to ERC established to assist in monitoring sources and nature of requests for research support.
6e: Review ERC's analytic needs and priorities	Q3-4 2019	Transition	Some needs identified in appraisals, partially addressed by provision of customised workshops on scaling and processing of national assessment data.
6f: Establish ERC's analytic strategy, to include exploration of potential new data sources	Q2 2020	Further development	Less progress made than envisaged due to necessary diversion of resources to responding to the pandemic.

Table 1 (continued).

Strand and action	Timeframe	Phase	Notes
7: Independent functions			
7a: Identify ways to develop and support independently-initiated research particularly through secondary analysis (via ERC's analytic strategy, 6f)	2020-2021	Further development	Opportunities for secondary analysis have been identified and initiated, and requests for ERC involvement in research from outside bodies and Departments have been received, but unable to make sustained progress due to competing demands on staff with existing projects.
7b: Actively seek/respond to opportunities for new strands of independently-initiated work in consultation and collaboration with national and international agencies	2020-2021	Further development	As above. Very limited capacity at present to initiate or respond to requests for independent work.
7c: Re-launch the Irish Journal of Education (IJE)	Q4 2020	Further development	IJE successfully re-launch as a redesigned, online-only journal in 2021 (https://www.ercie/ije). In addition, discussions with SCoTENS have produced an agreement for a special issue of the IJE, focusing on SCoTENS research, in 2023.
7d: Increase publication and reach of independently-initiated work of ERC staff (e.g. via conferences, national and international journal articles)	2020-2021	Consolidation; Further development	Publications and conferences listed below. Conference participation was to some extent curtailed by the pandemic.
7e: Build independently-initiated research more explicitly into programme of work through structured, timely planning of work commissioned by the DoE and other agencies	Ongoing	Consolidation; Further development	As above. Very limited capacity at present to initiate or respond to requests for independent work.
8: Stakeholder consultation			
8a: Through consultation with groups and agencies, obtain and collate views on the ERC's outputs (reports, presentations, etc.) and assessments	2019- 2020	Consolidation	Stakeholder views sought and stakeholders invited to comment during preparation of ERC's next Strategic Plan (2022-24), which will incorporate their feedback. Further stakeholder consultation focused specifically on assessment and on enhancing the reach of ERC outputs is planned.
8b: In response to the consultations, build strategic priorities into planning on assessment and outputs	2020	Further development	See above.
8c: Develop triennial stakeholder consultation strategy	2020	Further development	See above.

Table 1 (continued).

Strand and action	Timeframe	Phase	Notes
9: Governance			
9a: Establish long-term service agreement with DCU through tri-party agreement between DCU, ERC and the DoE, taking into account the future development needs of the ERC	2019	Transition	Partially achieved, although long-term clarity on arrangements for pensions and library services remain work in progress. SLA with DCU progressed and due to be signed in 2022.
9b: Secure longer-term status of Test Department	2019	Transition	Not achieved: Complex external dependencies exist, but some progress made in 2021 with a view to reaching an agreement in 2022.
9c: Respond strategically to IPA's staffing review in the context of changes and developments in ERC's internal and external contexts	From Q1 2019	Transition; Consolidation	Substantial progress made in 2021 on administrative staffing, with new CO, EO, IT manager and PO (Governance) joining the ERC. Work has begun on a workforce plan to cover 2022-2024.
9d: Enhance HR functions and conduct and respond to a full review of current processes to ensure alignment with best practice	2019	Transition	Progress made in all areas, albeit with HR resources significantly diverted to achieve Covid-19 policies and procedures.
9e: Raise awareness of the work of the ERC	Ongoing	Ongoing	Achieved as planned in 2021: Further enhancements to ERC website; sustained and strategic use of Twitter achieved; regular communications reports to Department for upcoming reports implemented.
9f: Continue to monitor compliance function in line with the Code of Practice for the Governance of State Bodies 2016	Ongoing	Ongoing	Achieved as planned (gap analysis under the Code of Practice was completed in 2019).
9g: Improve risk registration and management through internal audit function	Ongoing	Consolidation	Partly achieved as planned in 2021: risk register further enhanced following internal audit in 2020.
9h: Continue to ensure regular review of financial activities in line with best practice	Ongoing	Ongoing	Achieved as planned in 2021.

A summary of key research outputs achieved in 2021 under ERC's programme of work follows. More information on all of these studies can be found at <https://www.erc.ie/programme-of-work>.

International assessments

- The schools that participated in TIMSS 2019 received summary feedback and an infographic/brochure showcasing key findings for Ireland from the study.
- Work continued throughout 2021 on analysis and writing of follow-up reports for Ireland focusing on TIMSS 2019 contextual (questionnaire) data and item-level analyses. This work was originally planned for completion in 2021 but has been delayed due to limited staff availability.
- The TIMSS 2023 field trial, scheduled for Spring 2022, commenced in Q3 2021. Item development and updates to the TIMSS framework had previously taken place earlier in 2021. TIMSS 2023 marks the move from paper-based to digital assessment in Ireland, requiring significantly more complex administrative arrangements as well as procurement of laptops and technical support for participating primary and post-primary schools.
- Preparation for the PISA 2022 main study – scheduled to take place in autumn rather than spring for the first time in Ireland – was underway in 2021. This transition to autumn testing follows the submission of a feasibility study report to the Department in 2020 and agreement with the Department and OECD.
- Several conference presentations (listed below) using PISA data were given in 2020, and a paper using ICT-related data from PISA 2015 was published in the Irish Journal of Education.
- The PIRLS 2021 main study was successfully implemented in Autumn 2021 (originally planned for Spring testing, as usual, but re-scheduled due to school closures). Because of this late change in administrative procedures, the study reverted from a digital to paper administration. Despite these challenges, the data were collected and processed, coded and quality-assured by ERC and accepted by IEA. Work now turns to analysis and reporting, which will commence in 2022.
- Work continued throughout 2021 on analysis and writing of a final follow-up report for Ireland on PIRLS 2016. Completion of this was delayed due to the demands of PIRLS 2021 (administered by same project team) but is on track for Q3 2022.
- The ERC continued to represent Ireland on the Board of Participating Countries for the OECD Programme for International Adult Assessment of Competencies (PIAAC), with the study fieldwork being implemented in Ireland by the Central Statistics Office.

National assessments

- NAMER 2021 is the ninth iteration of Ireland's national assessment, and included several novel features. For the first time, DEIS Urban Band 1 and Band 2 schools (but not rural schools) were over-sampled to allow for more robust evaluation of DEIS outcomes via NAMER. In addition, the scaling methodologies planned for NAMER 2021 are more complex than for previous cycles, including the generation of plausible values of achievement outcomes.
- The study was postponed from 2020 due to the Covid pandemic but was successfully implemented in 2021. Several adjustments to the study design were necessary in order to reduce the burden on schools and pupils at a challenging time – this included, for example, administering only one test (mathematics or reading) rather than both at each grade level (Second Class and Sixth Class). Adjustments and additions were also made to the NAMER contextual questionnaires.
- The study achieved high response rates, high-quality data processing and coding, and the establishment of high-quality main study versions of materials and procedures.

- A customised scaling tool has been developed for use with NAMER 2021 data, along with extensive training in core test development and data processing concepts for staff involved in NAMER and DEIS. This tool may be adapted for use in future with other datasets.

Test development, standardisation and support

- The new ERC DOTS (Drumcondra Online Testing System) platform for delivery of online tests was launched in Spring 2021, following a successful and very intensive round of development and testing. The new platform had begun development in 2020 following the appointment of Prodigy Learning at the end of a procurement process.
- The planned User Acceptance Testing (UAT) in Q1 2021 was curtailed by school closures amidst the pandemic, which meant that plans to go out to schools to test the new platform in a live environment had to be cancelled. However, detailed UAT by ERC staff and a small number of in-school sessions were carried out.
- Standardised tests were administered on ERC DOTS for the first time in Spring 2021, which also marked the first large administration of standardised tests since 2019 following the cancellation of testing in 2020. Dedicated support staff were available to assist schools by phone and email in using DOTS and administering tests online during this period. A live webinar was hosted to provide schools with information and the opportunity to ask questions. This webinar was recorded and made available to schools afterwards as a useful resource.
- The ERC's Test Department, which handles orders of paper tests and associated materials, was also very busy at this time due to the return of standardised testing. The Test Department also revised and updated their test catalogue and brochure, which was made available via the ERC test information website (<https://www.tests.erc.ie>). Future development work will aim to integrate an order form for paper tests into ERC DOTS in order to streamline ERC's administrative and auditing processes.
- The new PPAD-E test, launched in 2020, was integrated into the information materials available on the Test Department's brochure and ERC website. A series of webinars to promote the test was run by NEPS in collaboration with ERC. There was significant interest among post-primary schools in using PPAD-E, which was also nominated for a Civil Service Excellence and Innovation Award.
- The latest version of ERC's scoring software for schools administering paper-based tests was released in 2021.

Programme evaluation

- DEIS: For many years, the ERC has had a work strand dedicated to better understanding the impact of educational disadvantage and how its effects might be alleviated through the provision of school-based supports. In recent years, ERC work in this area has focused primarily on monitoring outcomes of the DEIS programme as well as working with the DoE to update the identification process by which schools are selected for DEIS. In 2021, the DEIS team published a report using PISA 2018 questionnaire data to describe the home and school contexts of students in DEIS schools, as well as aspects of their wellbeing. In 2021, the team also completed reports on student, mentor and industry partner perspectives of participation in P-TECH in three North-East inner city schools in Dublin. Considerable work took place in 2021 on the refined DEIS identification model. The ERC applied the model using data for the school year 2020/2021 at both primary and post-primary levels for model refinement and validation purposes.

- Teachers' Professional Learning (TPL) framework evaluation: A second report on the development of an evaluation framework for TPL was published in 2021, describing findings from a survey of teachers and principals in primary, post-primary and special schools (the first was published in 2020). Data collection was completed for Phase 3 of the project, involving consultation with children and young people and TPL providers. Forthcoming reports will describe the outcomes of these consultations and inform the development of the framework. The study comprises four phases with the overall objective of producing a descriptive and evaluative framework for TPL in Ireland, with 'wellbeing' serving as the context for the framework currently under evaluation.
- Digital Learning Framework (DLF) evaluation: This is a mixed-methods longitudinal study which combines surveys and focus groups/interviews. It is being administered by ERC with the support of the PDST Digital Technology team. A baseline report was published at the end of 2019. In 2020, due to the pandemic, the ERC discussed and agreed a re-scoping of the study to include three rather than four data collection waves. The first wave of data collection (one year on from baseline) concluded in 2020 and a report on Wave 1 was published in 2021. An infographic summarising key findings was also prepared and sent to participating schools. A final report, following a further round of data collection, is planned for 2022.
- Measúnú ar an Scéim Aitheantais Scoileanna Gaeltachta/Gaeltacht Recognition Scheme (GRS) evaluation: The Gaeltacht Schools Recognition Scheme arises from the Department of Education and Skill's Policy on Gaeltacht Education 2017-2022 (DES, 2016), which, in turn, draws on the Government's 20-year Strategy for the Irish Language 2010-2030 (Government of Ireland, 2010). The study was scheduled to run to the end of 2022 but has been extended to 2024, is longitudinal in nature, and uses mixed methods (survey questionnaires, test instruments, and case studies) to gather data from participating schools, students, and parents. This study has involved the development of two new Irish-medium tests: a Sixth Class listening test for Gaeltacht schools which was scaled in Q4 2021, and an early literacy test for Senior Infants which has been criterion-normed for Gaeltacht schools.

Data analytic support

- Work continued in 2021 concerning the special education resource allocation model on behalf of the Department.

Independent research

- There are several PhD candidates working at the Centre who continued in 2021 to progress their research in three areas relating to assessment. These include an analysis of differences in student achievement and engagement in spring and autumn on PISA testing (related to the move to autumn testing described above), and an analysis of inference skills through the application of a cognitive model to large-scale national assessment data of reading comprehension.
- A series of related papers were published by the team working on NAMER to examine changes in educational inequality, using NAMER and TIMSS data. These are listed below.
- The Irish Journal of Education was re-designed and published online-only and open-access for the first time in its history. The ERC website was also updated to reflect this change (<https://www.erc.ie/ije>). Five papers were published in this first volume of the revamped *IJE*, including several contributions from ERC staff as well as external contributors. The topics covered were: educational inequality in primary schools in the early years of the National Literacy and Numeracy Strategy; learning motivation and learner autonomy among EAL university students; student attitudes to ICT and performance on PISA science; a review of

policy and large-scale assessment data related to high achievement in maths and science; and an analysis of the cognitive demands of the Leaving Certificate.

- Several additional opportunities for valuable secondary analysis of existing datasets have been identified and work has been initiated, including (but not limited to): monitoring changes in ICT use in schools using NAMER, PISA, and PIRLS data; detailed item-level analysis of maths and science misconceptions with reference to the Irish curriculum using TIMSS data; examining changes in educational inequality using NAMER and TIMSS data; examining Leaving Certificate performance with reference to Transition Year participation; and other projects. However, sustained progress on these strands of independent research has been slow and difficult to maintain due to competing administrative and project demands on staff. This represents an under-use of these data sources and of ERC research staff skills, and demonstrates a significant opportunity cost of the current volume of work at the ERC relative to staffing and resourcing levels. The completion of these secondary analysis research studies and continued identification of secondary research opportunities would provide valuable information for the Department of Education, other education stakeholders, and the broader educational research literature.

Publications, Conferences, Presentations, Tests, 2021

Many of these publications are available for download at

<https://www.erc.ie/2021/06/30/publications-2021>

Reports

- Feerick, E., Cosgrove, J., Moran, E. (2021). *Digital Learning Framework (DLF) national evaluation: One year on – Wave 1 Report*. Dublin: Educational Research Centre.
- Nelis, S.M., Gilleece, L., Fitzgerald, C., & Cosgrove, J. (2021). *Beyond achievement: Home, school and wellbeing findings from PISA 2018 for students in DEIS and non-DEIS schools*. Dublin: Educational Research Centre.
- Rawdon, C., Gilleece, L., Denner, S., Sampson, K., & Cosgrove, J. (2021). *Developing an evaluation framework for teachers' professional learning in Ireland: Phase 2 Survey of teachers and principals*. Dublin: Educational Research Centre.

Articles

- Duggan, A., Karakolidis, A., Kiniry, J., & Shiel, G. (2021). Investigating educational inequality using national assessment data: The early years of the National Literacy and Numeracy Strategy. *InTouch*, 200, 56–57.
- Gilleece, L. & Delaney, E. (2021). Using data from national and international large-scale assessments in the monitoring and evaluation of DEIS. *Leadership+*, 119, p. 14.
- Karakolidis, A., Duggan, A., Shiel, G., & Kiniry, J. (2021). Educational inequality in primary schools in Ireland in the early years of the national literacy and numeracy strategy: An analysis of national assessment data. *Irish Journal of Education*, 44(1), 1-24.
- Karakolidis, A., Duggan, A., Shiel, G., & Kiniry, J. (2021). Examining educational inequalities: Insights in the context of improved mathematics performance on national and international assessments at primary level in Ireland. *Large-Scale Assessments in Education*, 9(1), 5.
- Marron, S., Murphy, F., Pitsia, V., Scheuer, C. (2021). Inclusion in Physical Education in primary schools in Europe through the lens of an Erasmus+ partnership. *Education*, 3-13. <https://doi.org/10.1080/03004279.2021.2002382>
- McAteer, S., O'Keefe, L., McKeown, C., Shiel, G., & Cosgrove, J. (2021). Students' access to technology, attitudes to ICT, and their performance on PISA 2015 science in Ireland. *Irish Journal of Education*, 44(3), 1-31.
- Pitsia, V. & Lysaght, L. (2021). High achievement in mathematics and science: A chronology of relevant educational policy and findings from large-scale assessments in Ireland, 1995 to the present day. *Irish Journal of Education*, 44(4), 1-20.

Conference Presentations/Invited Workshops or Seminars

- Gilleece, L. (2021, March 24th). *Educational disadvantage and Ireland's policy response* [Invited presentation]. Professional Development Service for Teachers (online).
- Gilleece, L., Cosgrove, J., & McHugh, G. (2021, September 6-10). *Using PISA 2018 data to validate school-based measures of educational disadvantage in Ireland* [Conference Presentation]. ECER 2021, Geneva (online).
- Karakolidis, A., Duggan, A., Kiniry, J., & Shiel, G. (2021). *Who benefits from improved outcomes in reading literacy in Ireland? An investigation of equality using national and international assessment data*. Paper presented at the Annual Meeting of the Association for Educational Assessment (AEA) – Europe. On-line conference.
- Karakolidis, A., Duggan, A., Kiniry, J., & Shiel, G. (2021). *Educational inequalities in mathematics: An analysis of national and international assessment data for Ireland*. Paper presented at the 9th International Association for the Evaluation of Educational Achievement (IEA) International Research Conference (IRC). Dubai, United Arab Emirates.

- Karakolidis, A., Duggan, A., Kiniry, J., & Shiel, G. (2021). *Examining inequalities in reading performance: An analysis of national and international assessment data for Ireland*. Paper presented at the British Educational Research Association (BERA) Annual Conference. On-line conference.
- Lehane, P., Pitsia, V., & Karakolidis, A. (2021, November). *Exploring primary school teachers' use of assessment data in an Irish context*. Paper presented at the Annual Meeting of the Association for Educational Assessment (AEA) – Europe.
- Mazzone, A., Pitsia, V., Karakolidis, A., & O'Higgins Norman, J. (2021, November). *Bullying among teachers and school leaders: Implications for school climate and student learning*. Paper presented at the World Anti-Bullying Forum.
- Pitsia, V. (2021, November). *Using PISA data to examine high-achieving students' characteristics*. Paper presented at the Annual Meeting of the Association for Educational Assessment (AEA) – Europe.
- Shiel, G., McHugh, G., Denner, S., Delaney, M., & McKeown, C. (2021, September 6-10). *Reading engagement and endorsement of reading strategies among 15-year olds in six countries* [Conference Presentation]. ECER 2021, Geneva (online).

Software

- Educational Research Centre (2021). *Drumcondra Tests Scoring System v.4.2.20078.1642*. Dublin: Educational Research Centre. Developed by Blue-Fin Software Solutions on behalf of the Educational Research Centre.
- Educational Research Centre (2021). *ERC DOTS (Drumcondra Online Testing System)*. Dublin: Educational Research Centre. Developed by Prodigy Learning on behalf of the Educational Research Centre.

Chapter 3: Governance

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

Governing Board

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

The Board holds office for a term of five years, completing its first term on 4th July 2021. The Chair of the Board, Dr Pauric Travers, retired at expiry of his membership. The filling of the position is with the Department of Education and the Public Appointment Services (PAS). It is expected that the position will be filled by Q4 2022. In the meantime, the Deputy Chair, Dr Denise Burns is the Acting Chair.

From 1st January 2021 to the retirement of the Chairperson on 4th July, there were four members of the Board, three male and one female (75:25). From 5th July to 25th November, there were just three Board members, two male and one female (67:33). The appointment of a new Board member on 26th November brought the membership back to four, two male and two female (50:50).

The table below details the appointment period for current members:

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

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

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

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

The following are matters for decision by the Board:

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

Attendance at Board meeting by Board members in 2021 was as follows:

- Dr Pauric Travers: 3/3
- Dr Denise Burns: 6/7
- Prof Michael Martin: 7/7
- Mr Edward Murtagh: 7/7
- Dr Sharon Feeney: 0/1 (Confirmation of appointment came too late for the final meeting of the year)

Meetings are attended by the CEO and the Assistant Principal who was the Secretary to the Board until December 2021. Following the sanction and subsequent appointment of a Principal Officer post in September 2021, the PO was also present at Board meetings and was appointed Board Secretary from December 2021 onwards. Other staff join meetings as appropriate. The Board meets at least twice a year without ERC staff members present. Board members communicate with each other between meetings when required.

Minutes from Board meetings are published on the ERC website (<https://www.erc.ie>).

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

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

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

The Board has continued its implementation of the Code of Practice for the Governance of State Bodies (COP) 2016 and reports regularly to its parent Department, the Department of Education (DoE). The ERC reviewed its level of compliance with the COP in Q4 2019 by issuing a document

listing any exemptions or phasing in of certain requirements. It hopes to be in a position to get an external review of its compliance with the COP by Q4 2022 or Q1 2023.

Audit and Risk Committee

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

The ARC is required to brief the authority at least four times a year. The ARC met five times in 2021. The Committee's membership comprises of all members of the Board and an additional member with governance expertise.

The table below details the appointment period for current members:

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

Attendance for 2021 ARC meetings is as follows:

- Mr Edward Murtagh: 4/4
- Ms Denise Burns: 4/5
- Dr Pauric Travers: 2/2
- Prof Michael Martin: 5/5
- Mr Ray Mooney: 5/5.

In 2021, the ARC continued working on improving the ERC's internal risk management processes. The risk appetite and a draft risk policy were issued to the ARC for review but further work was halted until the appointment of a Chief Risk Officer (CRO), a role linked to the appointment of the Principal Officer post in September 2021. Confirmation of appointment of the PO to the role of CRO took place in December 2021 and work on risk management processes will continue in 2022.

The internal audit programme for the year included reviews of Internal Financial Controls (Payment Cycle Review), General Data Protection Regulation Compliance and Implementation of the First Strategic Plan. Findings were reviewed by the ARC and will be considered in any policy and process updates.

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

Governance highlights 2021 and priorities for 2022

Key achievements overseen by the Board and ARC during 2021 include:

- Three internal audits for the Financial Year 2021 were completed
- Available pension data were compiled and an external supplier provided pension statements for ERC staff on the Single Scheme.
- Following agreement on principle in 2020 on the high-level items to be included in the Service Level Agreement with DCU, further work was completed with a finalised lease agreement expected in 2022.
- ERC took over the payment of its pensions from January 2021 and received confirmation of funding arrangements for ERC pensions from 2022 onwards.
- The ERC continued to work remotely due to Covid-19, and regularly updated its Covid-19 Protocol, safety statements, risk assessments and response plan in line with evolving guidelines.
- The running of recruitment campaigns (remotely) for several positions including Research Assistants, Research Assistants with fluent Irish, Research Associates, Principal Officer and Higher Executive Officer for the Test Department. (the latter was finalised in Q1 2022).
- Reappointment of part of the Board and ARC membership.
- The development of some risk processes and policies prior to the appointment of the Chief Risk Officer.
- Major updates to the transfer of the test department building matters with an agreement on principle reached by both parties.
- A comprehensive review and some upgrades of the ERC's IT infrastructure and IT governance completed.
- A number of procurement exercises including the tender for printing services.
- Review and updates to ERC corporate communication processes (e.g. phone system, signage and letterheads) following confirmation received by the ERC in Q3 2020 that the ERC is now one of the bodies coming under the scope of the Official Languages Act 2003 (Public Bodies) Regulations 2019 (S.I. No. 230 of 2020).

The Board has identified the following as priorities for 2022:

- Appointment of a new Chair of the Board is a very high priority and the ERC will continue to seek regular updates from its parent Department.
- Publication of the new Strategic Plan (2022/2024) to be completed by 30 April 2022.
- The finalisation of risk processes and policies following the appointment of Chief Risk Officer. This includes the roll out of a risk management platform to allow improved access to the most up to date information.
- The finalisation of a long-term service-level agreement with DCU.
- Completion of the transfer of the Test Department building to the ERC.
- Further upgrades of the ERC's IT infrastructure and IT governance, including the roll out of up to date IT policies.
- Review of all internal and external audits findings and updates to policies and processes as required. The planned external audits for 2022 include a review of Financial Internal

Controls, Procurement and IT. Where possible a review of the compliance of the ERC with the code of Practice 2016 will also be carried out in Q4 2022 or Q1 2023.

- A number of procurement exercises are required in 2022, including the provision of rental laptops and IT technical support, the provision of procurement support services to ensure greater efficiency and compliance with public procurement obligations, the provision of a workforce plan review and building strategy support services.
- Depending on DoE priorities, the completion of the Critical Review due in 2021.
- Implementation of the Data governance legislation.
- Implementation of the Disability Awareness Act and roll out of staff training.
- Approval of budgets from DoE to allow for further enhancements to the ERC's services in the Irish language, particularly as they relate to assessment.
- Review of online and paper tests pricing.
- Review of existing policies and application of consistent approach to policy writing.

Financial Statement 2021 and related disclosures

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

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

and audited by

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

The ERC's accounting years follow calendar years.

The ERC issued draft unaudited accounts to its parent department, the Department of Education (DoE) in Q1 2022 before audit from the Comptroller and Auditor General.

The ERC will publish on its website its annual report following completion of the audit of its financial statements by the Comptroller and Auditor General.

The ERC can confirm that it complies with:

- Its obligations under tax law
- The relevant aspects of the Public Spending Code
- The Government travel policy.

The Board has put in place processes to ensure an effective system of internal control. The ERC is a small organisation and has no capacity to conduct its own internal audits. Those are, therefore, conducted by external third-party suppliers. The ERC is continuously updating its processes to fit its specific requirements⁶.

⁶ Where processes and policies have not yet been updated to fit the ERC's specific requirements, it should be understood that the policies relevant to St Patrick's College and the ERC prior to September 2015 are to be used to fulfil this purpose.

Financial Disclosures

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

Although the ERC is not a commercial entity, its test department sells standardised tests to schools. No commercially significant developments affected the ERC in 2021.

1. DETAILS OF EXPENDITURES ON EXTERNAL CONSULTANCY/ADVISER FEES

Legal fees	84,585.55
Accountancy	5,285.00
Professional Fees (Graphic Design)	32,415.18
Consultancy (IT Audit & Actuarial)	345,522.94
Total:	467,808.67

2. DETAILS OF PAY BILLS

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

Overall payroll costs for 2021: €2,431,589

ERC Staff: €2,287,834

ERC Casual staff for project work: €143,755

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

PAY BAND	Total number of employees whose benefits for the 12 months fell within the pay band
60,001 - 70,000	2
70,001 - 80,000	4
80,001 - 90,000	1
90,000 - 100,000	-
100,001 - 110,000	-
110,001 - 120,000	-
120,001 - 130,000	1

Pension contributions were made for staff members of the Single Pensions schemes. For the 12 month-period the total is €50,822.87 and covers 27 members of staff. The Scheme currently covers 42 ERC members. All contributions were made to the Department of Public Expenditure and Reform.

Staff members of the St Patrick's College Pensions scheme were deducted pensions contributions. However, contributions are not included in the pay budget and the money is not paid into a specific fund. Dublin City University (DCU) is responsible for the payment of pensions (including payment of

lump sums) for the duration of the transition agreement which lapsed in September 2018. Interim arrangements were in place in 2020 and ERC manages its own pensions since January 2021.

3. DETAILS OF COMPENSATION TO KEY MANAGEMENT

- No member of the Board received Board fees.
- Prof Michael Martin who is residing in the USA attends Board and ARC meetings by remote video conferencing. In 2021, all meetings for both Board and ARC were held remotely.
- There were no payments to Board or ARC members for work unrelated to their work as ERC Governing Board member.
- The CEO remuneration package amounted to €125,068. The CEO also received vouched expenses relating to national and international travel of €1,006.00.
- Research Fellows and Senior Administrator received a total payment of €1,860.12 for vouched expenses in relation to national and international travel and various project and office related expenditures. This figure is included in the travel and subsistence expenses quoted below.
- Post-employment benefits:
 - A pension lump sum payment was made to a retiring staff member in February 2021, the value of same is included in the pay related expenditure. Monthly pension payments were made by ERC to one staff member, other pensions pre-existing before 2021 continue to be carried out by DCU.
 - No pension lump sums were paid in 2020 and pension monthly payments were made by DCU.
 - There were no pension years added during the year and there were no cases of retirement without normal actuarial reductions.

4. TRAVEL AND SUBSISTENCE

Project related:

National travel:	€	Nil
International travel:	€	Nil

Non-project related:

National:	€	4.00
International:	€	1,006.06

Total:	€	1,010.06
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5. HOSPITALITY

Total hospitality expenditure for 12 months:	€	618.98
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Includes:

- | | | |
|---|---|--------|
| • Catering for ERC events and staff training-related costs: | € | Nil |
| • Meeting catering: | € | 618.98 |

6. ICT

Project related:

Hardware:	€	Nil
Online programme:	€	Nil
Survey Administration		

and Technical Support: € Nil

Non-project related:

Hardware:	€ 38,516.19
Software:	€ 40,210.20
Maintenance:	€ 38,403.58
Other:	€ 20,655.33

7. PUBLICATIONS

Irish Journal of Education:

IJE/Publication Sales:	€ 300.00
JStor Online Journal Sales:	€ 1,770.64
Total publications sales:	€ 2,070.64
Printing Costs IJE:	€ 275.00

Book and journal purchases:

Books expenditure:	€ 85.25
Journal expenditure:	€ 44,224.62

The ERC Report on Protected Disclosure is in Appendix 2.

The ERC's Financial Statement, inclusive of the Comptroller and Auditor General Report, and the Statement on Internal Control for 2021 are available in Appendix 3.

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

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

Appendix 2: Report on Protected Disclosure

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

Section 22 of the Protected Disclosure Act, 2014 requires that an annual report be published in relation to protected disclosures received by the ERC.

No such disclosures were received in 2021 and both a copy of the ERC policy and the 2021 annual report on protected disclosure are available on the ERC website (<https://www.erc.ie>).

Appendix 3: Financial Statement and Statement on Internal Control

EDUCATIONAL RESEARCH CENTRE

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31
DECEMBER 2021**

EDUCATIONAL RESEARCH CENTRE

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EDUCATIONAL RESEARCH CENTRE

BOARD MEMBERS AND OTHER INFORMATION

for the year ended 31 December 2021

Board Members

Dr Pauric Travers (Retired 05/07/21)
Dr Denise Burns
Prof Michael Martin
Mr Edward Murtagh
Ms Sharon Feeney (From 26/11/21)

Business Address

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

Auditors

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

Bankers

Allied Irish Banks PLC
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EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

for the year ended 31 December 2021

Governance

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

Responsibilities of the Board

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

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

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

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

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

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

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 2021.

The Board Structure

The Board consists of a Chairperson and four ordinary members, all of whom are appointed by the Minister for Education. The members of the Board were initially appointed for a period of 5 years with membership expiring on 4th July 2021. Three of the members were re-appointed for a period of three years and the Chairperson of the Board retired. The Deputy Chairperson is currently Acting Chairperson of the Board pending the appointment of a new Chairperson.

In September 2018, one member resigned and their replacement was appointed on 26 November 2021. The Board meet at least 6 times per year. There were 7 meetings in 2021.

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GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT for the year ended 31 December 2021

From 1st January 2021 to the retirement of the Chairperson on 4th July there were four members of the board, three male and one female (75:25). From 5th July to 25th November there were just three board members, two male and one female (67:33). The appointment of a new board member on 26th November brought the membership back to four, two male and two female (50:50).

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 Chairperson, there will be a 60:40 split. Any future board appointments will be cognisant of the need to maintain that diversity.

The table below details the gender balance of our Board during 2021.

Period	Male Board Members	Female Board Members
1 January 2021 to 4 th July 2021	3	1
5 th July 2021 to 25 th November 2021	2	1
26 th November 2021 to 31 December 2021	2	2

The table below details the appointment period for current members:

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

The Board has established one committee, as follows:

Audit and Risk Committee (ARC): comprised four members of the Board and one independent member appointed in Q4 2019 until 5th September 2021 at which point one member retired. The role of the ARC is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurances. The ARC is independent from the financial management of the organisation. In particular, the ARC ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports directly to the Board after each meeting. A formal annual draft written report to the Board, for the year 2021, was reviewed in February 2021 for issue at the first Board meeting of 14 February 2021.

The members of the Audit and Risk Committee are Mr Edward Murtagh (Chairperson), Dr Denise Burns, Prof Michael Martin, Dr Pauric Travers (Until 5th September 2021) and Mr Ray Mooney.
There were 5 meetings of the ARC in 2021.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT for the year ended 31 December 2021

The members of the Audit and Risk Committee are:

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

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 2021 is set out below including the expenses received by each member (due to Covid 19 all Board and ARC meetings were held online during 2021):

Member	Board (number of meetings)	ARC (number of meetings)	Expenses 2021 (€)
Dr Pauric Travers	3	2	0
Mr Edward Murtagh s	7	5	0
Dr Denise Burns	6	4	0
Prof Michael Martin	7	5	0
Mr Ray Mooney	N/A	5	0
Ms Sharon Feeney	0	N/A	0

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

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

Consultancy Costs

Legal fees	84,586
Audit & Accountancy	41,600
Professional & Consultancy - General	24,657
Professional & Consultancy – Project Related	316,966
Total:	467,809

Legal Costs and Settlements

There were cumulative settlement costs of €83,262 which included legal fees of €20,270.40 related to a termination settlement to a former staff member. The payment was approved by the DoE and DPER. The above does not include expenditure incurred in relation to general legal advice received by the ERC, which is disclosed in legal fees costs above.

Travel and Subsistence Expenditure

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GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT for the year ended 31 December 2021

Travel and subsistence expenditure is categorised as follows:

	2021	2020
	€	€
Domestic		
- Board	0	113
- Employees	189	9,436
International		
- Board	0	0
- Employees	1,010	7,230
Total	1,199	16,779

CEO travel expenses included above are as follows:

National: €189

International: €1006

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2021	2020
	€	€
Staff hospitality	0	16
Client hospitality	0	1051
Total	0	1067

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The ERC has been working towards full compliance since its inception in October 2015 and issued a gap analysis of the Code of Practice for the Governance of State Bodies (2016) to its overseeing section of its parent department in November 2019. Work continues on matters such as internal audits, risk management, IT and HR policies, with some delays in risk management until the appointment of a Principal Officer (sanctioned in December 2020 with appointment in September 2021) to manage this function. The work on risk resumed in Q4 2021 and will continue throughout 2022. The appointment of an IT Manager in January 2021 and subsequent work carried out throughout the year to update the network structure, security set up and all IT related upgrades will continue into 2022. The Board received confirmation in Q1 2021 that the Chairperson of the Board and ARC member would retire at the end of their memberships and work is ongoing between the DoE and Public Appointments Service to find a replacement Chairperson. Matters relating to the ownership of the Test Department building are still with the ERC's legal team but significant progress was made in 2021 and it is expected that the matter will be concluded in 2022. Discussions on the long-term replacement to the transition agreement between the ERC and DCU also made good progress in 2021 with a draft lease now for review and discussion between the parties' legal counsel. Following discussions between ERC, DCU and the DoE in late 2020, payment of ERC pensions for staff retiring after December 2020 is now carried out by ERC although funding for same was not identified in 2021 and the payments were made from ERC reserves. 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. Funding for ERC post 2020 pension payments were identified in early 2022 but funding for the remaining pensions will require further discussions.

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 ERC aims to improve the accessibility and relevance of its reports and other outputs (e.g. website, standardised tests and supporting documentation) in order to be more fully inclusive and respectful of its various audiences, including those in Irish language communities and in various socio-economic and other linguistic contexts.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT for the year ended 31 December 2021


Aidan Clerkin (Oct 19, 2022 15:16 GMT+1)

Dr Aidan Clerkin
Chief Executive Officer

Date: Oct 19, 2022


Edward Murtagh (Oct 19, 2022 18:28 GMT+1)

Mr Edward Murtagh
Chairperson

Date: Oct 19, 2022

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

for the year ended 31 December 2021

Scope of Responsibility

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

Purpose of the System of Internal Control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in the ERC for the year ended 31 December 2021 and up to the date of approval of the financial statements, except for the internal control issues outlined below.

Capacity to Handle Risk

The ERC has an Audit and Risk Committee (ARC) comprising of 3 Board members (4 until 5th September 2021), one of whom is the Chairperson and one external members with financial and audit expertise which was appointed deputy Chairperson in September 2021. The ARC met five times in 2021.

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

Since its implementation, the ARC has been working towards:

- Ensuring risk assessment identification, monitoring and mitigation processes are put in place within the organisation to identify the nature, extent and financial implications of risks facing the ERC.
- Assessing the likelihood of identified risks occurring.
- Assessing the ERC's ability to manage and mitigate the risks that do occur.
- Implementing a strategic plan (issued in March 2019) which is subject to regular reviews of both short and long term goals and an evaluation of the risks to bringing those plans to fruition.

In 2021, four internal audits were carried out. Two of those related to internal financial control following a finding of the Comptroller and Auditor General in the 2020 Financial Statement Audit that the timing of the Financial Controls needed to be aligned more closely to the end of the financial year. As a result, the Financial Internal Controls audits covered the following periods:

- Fraud Risk Assessment covered the period of 2020
- Payment Cycle Review covered the period November 2020 to November 2021.

Going forward all Financial Internal Audits will cover the period from December to the following November.

An internal audit of the compliance with the General Data Protection Regulation (postponed in 2020 due to capacity concerns) and of the Implementation of the ERC's First Strategic Plan were also carried out in 2021

The Audit and Risk Committee reviewed the findings of the various internal audits and approved the responses at its meeting of 29 June 2021, 14 December 2021 and 14 February 2022. A full review of the 2019 payroll recommended by the ARC in 2020 has not taken place as the data, held in DCU, was still inaccessible to the ERC during 2021 due to Covid. DCU is working on releasing a backup copy of the data for transfer to ERC. However, a review of the 2021 payroll was carried out in December 2021. The findings of the audit will be assessed during Q1 and Q2 2022. The ARC welcomed the change of payroll provider planned from March 2022.

The findings of the 2020 audits were presented by the C&AG to the ARC in June 2021 and the Management letter signed off on 1 November 2021. The findings of the 2020 audits were included in the ARC report to the Board of February 2022. Capacity issues continue to delay the implementation of mitigations for some audits findings, both internal and external but some progress was

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

for the year ended 31 December 2021

made during 2021 and the ERC continues to work on these. Updates to the accounting policies were approved by the Board on 2 November 2021.

Risk Management is a recurring item at both Board and ARC meetings. The Risk policy was finalised at the ARC and Board Meetings of 18 February 2022. The ERC continues to work towards formalisation of its Risk Register. The ERC had extensive discussions with the DoE on risk throughout 2021 and continues to inform the DoE on risk in early warning reports to. The various audits as well as regular project reports by the Centre's Project Managers continue to populate the risk register.

The ERC has Terms of Reference for the Board as well as a Code of Conduct for Board members and employees which sets out the agreed standards of principles and practice in relation to confidentiality and conflicts of interest. The Board reviewed the Terms of Reference of the Audit and Risk Committee on 2 November 2021 and made some changes mostly relating to the number of Board members allowed to sit on the ARC. .

The Protected Disclosure Policy was adopted on January 17th 2018 and the anti-fraud policy on the 13th of November 2018. The protected disclosure report for 2021 is available on the ERC website.

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

Risk and Control Framework

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

This register is reviewed and managed by the CEO and the Audit and Risk Committee, who in turn inform the Board. Through open discussions with both the Audit and Risk Committee and its Board the ERC is confident that information relating to risk is accurately conveyed to members. The Principal Officer was appointed Chief Risk Officer at the ARC meetings of December 2021 and work will continue in 2022 to address the improvements required in the formalisation of risk management and strategies. There will be a review of our risk register in 2022 with the aim of having a quarterly update of this document once the processes are agreed.

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

- procedures for all key business financial and processes have been documented,
- documentation of key Governance and HR processes are in progress,
- financial responsibilities have been assigned at management level with corresponding accountability
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- the systems aimed at ensuring the security of the information and communication technology systems were updated during in 2021 and some of the IT policies updated in Q1 2022 (with the remainder included in the work programme for 2022) and
- 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

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

for the year ended 31 December 2021

- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

A number of risks associated with staffing or legacy issues such as pension/payroll/transition and lease agreements, and the nomination of an additional Board member, have been highlighted by the Comptroller and Auditor General (C&AG) and internal auditors on a number of occasions. These risks were largely dependent on discussions with the Department of Education (DES) and DCU for mitigation and /or elimination in the first instance, and some further progress have been made on most items in 2021:

- ✓ Following appointment of a HR Executive Officer in January 2021 the issue with the segregation of duties in payroll processes were mitigated.
- ✓ The appointment of an IT Manager in January 2021 has allowed for the work on amalgamation of the two accounting systems for the Centre and the Test Department to be carried out with completion in January 2022.
- ✓ Following confirmation by the Attorney General in December 2020 that the ERC is liable for its pensions, decision was taken for the ERC to administer its own pensions with the help of a third party supplier from 2021 onwards. Transfer of pension data as well as transfer for service for pre 2015 ERC employees is still pending but discussions continue with DCU. Although the ERC received no funding for the payment of its 2021 pensions and lump sums and had to use its reserves, the Department of Education confirmed funding for 2022.
- ✓ Work on Lease between DCU and ERC continues and is now at draft stage with completion expected by Q2 2022.0
- ✓ Some progress has been made on the transfer of the Test Department building to the ERC and it is expected that the matter could be completed by end 2022.
- ✓ The appointment to the ordinary Board member vacancy took place on 26 November 2021. As ERC were not confirmed the appointment date until after the December Board meeting, the new member's first meeting took place in February 2022. However, following the retirement of the ERC Chairperson of the Board in June 2021, a vacancy for this post now exists.
- ✓ The Board took legal advice on pensions and the issue was further raised at governance meeting with Department of Education.

Procurement

The ERC adheres to relevant public procurement policies and where issues have been identified, work carried out to rectify them. The ERC is working with the Office of Government Procurement (OGP), where frameworks are in place to identify services. However, the ERC has also had to run a number of procurement tenders directly to market. The aims of the ERC's procurement plan are to set a purchasing/procurement strategy relevant to ERC requirements over the stated period with regular reviews of its implementation and effectiveness. The first such plan has helped focus the work of the ERC on procurement but some challenges are still being worked through and process updates will be required. The print tender, which ran in 2018 and was expected to last for 4 years was met with unexpected volumes and the tender needed to be rerun again earlier than expected. The OGP was unable to run the tender for capacity reasons and given the complexity several delays occurred on this item. The ERC had identified an issue with compliance on this item in 2020, which carried into 2021. The relevant value for 2021 is €167,239.64 (exclusive of VAT). A new supplier was identified in Q3 2021. Where OGP services were not available in 2021, the ERC worked with external consultants for its procurement requirements, helping it to ensure appropriate processes in the development and roll out of requests for tenders. The ERC will look at its procurement requirement for the next two years to develop its next procurement plan.

Review of Effectiveness

The Board continues to develop its structure in line with the Code of Practice for the Governance of State Bodies 2016 (COP). The ERC is awaiting clarification on a number of items relating to the Code of Practice 2016 as well as some derogations relating to items such as Chief Risk Officer, Customer Charter and appraisal of the ARC members and further progress on same are pending responses. The ERC plans to audit its compliance by end 2022 or early 2023.

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

EDUCATIONAL RESEARCH CENTRE


STATEMENT ON INTERNAL FINANCIAL CONTROL for the year ended 31 December 2021

The Audit and Risk Committee reviewed the findings of the two financial internal controls audit carried out in 2021 as well as the findings from the C&AG audit of the 2020 Financial Statements (signed off in June 2021) and its management letter issued in November 2021. The internal control review for the 2021 period covered 1st December 2020 to 30th November 2021 and looked at the pay cycle, reviewing key areas such as the monitoring of supplier tax clearance certificates, whether the purchase order (PO) policy is in line with best practice and whether they are raised and preapproved in advance of Payable invoices being received, whether the ERC has a robust (two/three-way matching) process in operation to reconcile goods received notes to invoices and POs, whether the ERC has adequate internal controls in place for preapproval of payments and whether sub processes in relation to banking information (and related changes) on supplier details are sufficiently robust.

The Committee reviewed the internal control report on 25th January 2022 and subsequently reported the findings along with the findings of all internal and external audits carried out in 2021 to the Board by way of its annual report. The Board reviewed and approved the report at its meeting of 18 February 2022.

The ARC identified and monitored the implementation of work towards corrective measures for any deficiencies or weaknesses identified and this was then incorporated into the governance action plan, which is the main driver for remediation works for corporate governance failings. On behalf of the Board of the ERC, I, the undersigned Acting Chairperson of the Board, confirm that, in respect of the year ended 31 December 2021, the Board, following recommendations from the Audit and Risk Committee, have conducted a review of the effectiveness of the system of internal control on 18th February 2022an update to . The Board is satisfied that the period covered up to November 2021 is deemed acceptable as reasonable assurance that the controls were operating effectively for the entire 12 month 2021 period.

Signed on behalf of The Board:


Edward Murtagh (Oct 19, 2022 18:28 GMT+1)

Mr Edward Murtagh
Acting Chairperson

Date: Oct 19, 2022



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 2021 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 2021 and of its income and expenditure for 2021 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Emphasis of matter – deferred pension funding asset

Without qualifying my opinion on the financial statements, I draw attention to note 12 which relates to retirement benefits accrued by current and former staff up to 31 December 2021.

The recognition of a deferred pension funding asset of €1.3 million in respect of the Single Public Service Pension Scheme reflects statutory provisions relating to the funding of that scheme.

The recognition of an asset of €11.6 million in respect of the Colleges of Education Pension Scheme anticipates that funding will be provided by the State to meet pension liabilities as they fall due. Inherent in this accounting treatment is an assumption that any income generated by the Centre will in the first instance be applied towards current expenses and that State funding will meet any shortfall in resources required to meet future pension liabilities.

Basis of opinion

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

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

EDUCATIONAL RESEARCH CENTRE

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL for the year ended 31 December 2021

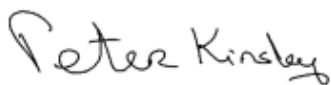
Report of the C&AG (continued)

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

The Educational Research Centre has presented certain other information together with the financial statements. This comprises 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.



Peter Kinsley
For and on behalf of
Comptroller and Auditor General

21 October 2022

EDUCATIONAL RESEARCH CENTRE

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL for the year ended 31 December 2021

Appendix to the report

Responsibilities of Board members

The members are responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

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

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

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

for the year ended 31 December 2021

	Notes	2021 €	2020 €
Income			
Core Project Income	6a	642,302	358,959
Department of Education grant	5	2,448,413	2,619,090
Non-core Project Income	6b	168,497	191,953
Test Department Sales		1,328,755	370,227
Publication sales		2,071	1,872
Other operating income		1,092	45
Net deferred funding for pensions	12.1	752,000	715,000
		5,343,130	4,257,146
Expenditure			
Staff costs	10	2,261,446	1,968,805
Other operating expenses	7	1,521,731	1,097,918
Retirement benefit costs	12	819,000	705,000
Depreciation	13	23,767	18,944
		4,625,944	3,790,667
Total Comprehensive Income relating to the year		717,186	466,479
Income and expenditure account brought forward		1,968,903	1,502,424
Income and expenditure account carried forward		2,686,089	1,968,903

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 19 October 2022 and signed on its behalf by:


Aidan Clerkin (Oct 19, 2022 15:16 GMT+1)

Dr Aidan Clerkin
Chief Executive Officer


Edward Murtagh (Oct 19, 2022 18:28 GMT+1)

Mr Edward Murtagh
Chairperson

EDUCATIONAL RESEARCH CENTRE**STATEMENT OF COMPREHENSIVE INCOME****for the year ended 31 December 2021**

	Notes	2021 €	2020 €
Total comprehensive income relating to the year		717,186	466,479
Actuarial (loss) on retirement benefit obligations	12.1	144,000	(1,250,000)
Adjustment to deferred retirement benefits funding	12.1	(144,000)	1,250,000
Total comprehensive income in the year		717,186	466,479

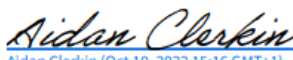
EDUCATIONAL RESEARCH CENTRE

STATEMENT OF FINANCIAL POSITION

as at 31 December 2021

	Notes	2021 €	2020 €
Non-Current Assets			
Property, plant and equipment	13	64,035	69,438
Current Assets			
Stocks	14	316,508	481,764
Receivables	15	490,318	215,260
Cash and cash equivalents	20	2,079,451	1,380,580
		2,886,277	2,077,604
Payables: Amounts falling due within one year	16	(264,223)	(178,139)
Net Current Assets		2,622,054	1,899,465
Total Assets less Current Liabilities		2,686,089	1,968,903
Deferred funding asset for Pensions – Unfunded Scheme	12.1	12,871,000	12,412,000
Pension Liabilities – Unfunded Scheme	12.1	(12,871,000)	(12,412,000)
Net Assets		2,686,089	1,968,903
Reserves			
Income and expenditure account		2,686,089	1,968,903
		2,686,089	1,968,903

Approved by the board on 19 October 2022 and signed on its behalf by:


Aidan Clerkin (Oct 19, 2022 15:16 GMT+1)

Dr Aidan Clerkin
Chief Executive Officer


Edward Murtagh (Oct 19, 2022 18:28 GMT+1)

Mr Edward Murtagh
Chairperson

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF CASH FLOWS

for the year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Total income for the year		717,186	466,479
Adjustments for:			
Depreciation		23,767	18,945
		<u>740,953</u>	<u>485,424</u>
Movements in working capital:			
Movement in stocks		165,256	(217,975)
Movement in receivables		(275,058)	174,829
Movement in payables		86,084	70,322
		<u>Net cash inflow from operating activities</u>	<u>512,600</u>
		717,235	
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(18,364)	(28,990)
		<u>Net increase in cash and cash equivalents</u>	<u>483,610</u>
		698,871	
Cash and cash equivalents at beginning of financial year		<u>1,380,580</u>	<u>896,970</u>
Cash and cash equivalents at end of financial year	20	<u><u>2,079,451</u></u>	<u><u>1,380,580</u></u>

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

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

Statement of compliance

The financial statements of the Educational Research Centre for the year ended 31 December 2021 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

Income

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

Basis of preparation

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

Property, plant and equipment and depreciation

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

Fixtures, fittings and equipment	- 15% Straight line
Computer equipment	- 25% Straight line
Artwork	- 0% Straight line

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

Financial assets

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

Government grants

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

Stocks

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

Trade and other receivables

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

Cash and cash equivalents

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

Trade and other payables

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

Taxation

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

Pensions

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

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

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

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.

Single Public Service Pension Scheme ("SPSPS")

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

Significant accounting judgements and key sources of estimation uncertainty

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

Holidays earned but not taken and other employee benefits provision

This is calculated in respect of holidays earned but not taken at the balance sheet date of 31 December 2021 that is attributed across the whole population of employees.

Property, Plant and Equipment

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

continued

3. 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 confirmation of funding for 2022. However, the entity has not received confirmation of continued financial support from the Department and is unlikely to do so due to the nature of the budgeting process. The Department of Education undertake this annual process close to the year end and therefore the budget for 2023 and beyond has 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.

4. INCOME

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

5. GRANTS RECEIVED

The ERC was allocated two grants by the Department of Education in 2021, Pay and Non Pay. The purpose of the grants is to cover Pay and Non Pay expenditure items (such as general office or project costs). There was no pension funding allocated to ERC in 2021. No capital grants were received.

A total grant of €3,023,716 (2020: €2,978,048) was received from the Department of Education. Of the total grants received €642,302 (2020: €358,959) is included in project income and €2,381,414 (2020: €2,619,089) 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.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

continued

6a. CORE PROJECT INCOME

CORE PROJECT INCOME	Grantor	2021 €	2020 €
Delivering Equality of Opportunity in Schools (DEIS)	Department of Education - Social Inclusion Unit	1,903	1,629
Programme for International Student Assessment (PISA)	Department of Education - Central Policy Unit	8,525	71,524
Trends in International Mathematics and Science Study (TIMSS)	Department of Education - Central Policy Unit	194,282	68,013
Progress in International Reading Literacy Study (PIRLS)	Department of Education - Central Policy Unit	42,391	104,864
Test Standardisation	Department of Education - Central Policy Unit	5,391	-
National assessments		115,748	52,535
Post primary assessment and diagnosis – English for NEPS	Department of Education - Central Policy Unit	56,115	30,228
Computer based testing (CBT/DOTS)	Department of Education - Central Policy Unit	179,364	17,861
Gaelteacht Recognition Scheme (GRS)	Department of Education - Central Policy Unit	38,583	12,305
		<u>642,302</u>	<u>358,959</u>
		<u><u>642,302</u></u>	<u><u>358,959</u></u>

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

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 5) but is invoiced to the Social Inclusion Unit of the Department of Education.

6b. NON CORE PROJECT INCOME

NON CORE PROJECT INCOME	Grantor	2021 €	2020 €
Digital Learning Framework (DLS)	Department of Education – ICT Policy Unit	68,653	59,251
Teacher Professional Learning (TPL/CPD - Wellbeing)	Department of Education – Teacher Education Section	99,844	107,408
Postprimary assessment and diagnosis – English for NEPS	Department of Education - NEPS	0	25,294
		<u>168,497</u>	<u>191,953</u>
		<u><u>168,497</u></u>	<u><u>191,953</u></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. Gaelteacht Recognition Scheme is included in Core Project Income for 2021.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

continued

7. OTHER OPERATING EXPENSES

The other operating expenses for the year are as follows:-

Notes

		2021 €	2020 €
Core project expenditure (see note below)	8a	642,302	358,959
Non-core project expenditure (see note below)	8b	5,455	8,556
Printing, postage and stationery		258,628	364,394
Opening stock		481,764	263,787
Closing stock		-316,508	(481,764)
Staff recruitment and training		33,525	16,383
Rent payable		12,000	12,000
Rates		151	1,300
Insurance		16,372	16,178
Light and heat		16,958	18,669
Cleaning		12,043	14,248
Repairs and maintenance		13,605	8,436
Telephone		12,175	10,717
Computer costs		119,751	43,817
Conference costs		1,067	1,086
Travelling and subsistence		1,199	1,612
Maintenance contracts		34,584	32,526
Legal fees		84,586	184,549
Consultancy and professional		24,657	180,335
Audit and accountancy		41,600	25,710
Meeting room hire and catering		619	641
Bank charges		6,897	1,950
General expenses		5,471	3,108
Waste management and refuse		3,954	1,446
Penalties and fines		0	-
Membership		8,876	9,275
		1,521,731	1,097,918

Note: Project expenditure of €642,302 (2020: €358,959) does not include depreciation on project assets of €Nil (2020: €Nil) as this is shown separately under depreciation. See note 13 for further detail. Non-core project expenditure of €5,455 (2020: €8,556) does not include wages and salaries on non-core project work of €162,135 (2020: €183,397) as this is shown separately under wages and salaries. See note 10 for further detail.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

continued

8a.	CORE PROJECT EXPENDITURE	Notes	2021	2020
			€	€
	Project hardware/software		-	82,655
	Travel		-	14,533
	Printing, postage and stationery		88,414	103,483
	Survey, administration and technical support		47,095	36,571
	Professional and consultancy		316,966	-
	Membership		187,479	106,677
	Sundry		2,348	15,040
			<u>642,302</u>	<u>358,959</u>
	Depreciation – Project assets	13	-	-
			<u>642,302</u>	<u>358,959</u>
8b.	NON-CORE PROJECT EXPENDITURE	Notes	2021	2020
			€	€
	Travel		-	-
	Printing, postage and stationery		5,455	7,694
	Survey, administration and technical support		-	675
	Sundry		-	187
			<u>5,455</u>	<u>8,556</u>
	Wages and salaries – non-core project work	10	162,135	183,397
			<u>167,590</u>	<u>191,953</u>
9.	OPERATING DEFICIT		2021	2020
			€	€
	Operating deficit is stated after charging:			
	Depreciation of property, plant and equipment		23,767	18,944
	Auditors remuneration – comprised as follows:-			
	- Comptroller & Auditor General		18,590	17,800
	- Crowe		15,889	7,618
	- Mazars		-	-
			<u>34,479</u>	<u>25,418</u>
10.	EMPLOYEES AND REMUNERATION			
	Number of employees			
	The average number of persons employed (including executive Board Members) during the year was as follows:			
			2021	2020
			Number	Number
	Staff		<u>49</u>	<u>46</u>
	The staff costs comprise:		2021	2020
			€	€
	Wages and salaries		<u>2,261,446</u>	<u>1,968,805</u>

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2021

continued

10. EMPLOYEES AND REMUNERATION CONTINUED

Included in wages and salaries charge for the year is €162,135 (2020: €183,397) on non-core project work. Pension costs for 2021 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. No funding mechanism was in place during 2021. The pension contributions for the Colleges of Education Pension Scheme are deducted from salaries. The pension deductions are removed from the salary funding received from the Department of Education and paid to Department of Public Expenditure and Reform. ERC receive funding from the Department of Education equal to the employee contributions of the Single Public Service Pension Scheme members.

Educational Research Centre has accrued €39,193 (2020: €28,539) in relation to holiday pay for 2021.

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

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

11. BOARD MEMBERS' EMOLUMENTS

No Board members received Board fees during the year. Mr Edward Murtagh received payment of €Nil (2020: €570) and vouched expenses of €Nil (2020: €113) for his work on a project of the ERC. This payment is entirely separate from his work as an ERC Governing Board member.

Total CEO remuneration** amounted to €125,068 (2020: €121,088). The CEO received payment of €1,006 (2020: €1,619) for vouched expenses relating to national and international travel. During 2021, seven Board meetings were held.

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

12. 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. There is a risk that ERC will be billed by DCU for pensions paid to date for which they did not receive funding.

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.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2021

continued

12. PENSION COSTS - DEFINED BENEFIT CONTINUED

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

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

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

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

	2021	2020
Rate of increase in salaries	3.2%	2.4%
Pension increases in payment	3.2%	2.4%
Discount rate	1.3%	0.5%
Inflation assumptions	2.2%	1.4%
Pension increases in deferment	3.2%	2.4%
State pension increase	2.2%	1.4%

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:

	2021	2020
Retiring today	21.9	21.8
Males aged 65 at balance sheet date	21.9	21.8
Females aged 65 at balance sheet date	24.3	24.2
Retiring in 20 years		
Males aged 65 in 20 years' time	24.2	24.1
Females aged 65 in 20 years' time	26.3	26.2

12.1. PENSION COSTS - DEFINED BENEFIT CONTINUED

Analysis of the amount charged to Income Statement

	2021 €	2020 €
Current service cost	774,000	670,000
Net interest expense	65,000	110,000
Total operating charge	839,000	780,000
Contributions from employees	(87,000)	(75,000)
Charge to Income Statement	752,000	705,000

Analysis of movement in scheme during the year

At start of year	(12,412,000)	(10,447,000)
Movement in year :		
Current service costs (net of employee contributions)	(687,000)	(595,000)
Benefits paid	236,000	65,000
Contributions from employees	(87,000)	(75,000)
Actuarial (losses)	144,000	(1,250,000)
Net interest / (credit)	(65,000)	(110,000)
At end of year – Present value of scheme liabilities	(12,871,000)	(12,412,000)
Pension asset in the balance sheet	12,871,000	12,412,000

NOTES TO THE FINANCIAL STATEMENTS
 for the year ended 31 December 2021

continued

12.1. PENSION COSTS - DEFINED BENEFIT CONTINUED

The deferred funding asset for retirement benefits at 31 December 2021 amounts to €12,871m (2020: €12,412m). €11.577m (2020: €11.47m) of the asset relates to the Colleges of Education Scheme and €1.295m (2020: €0.942) 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:

	2021 €'000	2020 €'000
Funding recoverable in respect of current year retirement benefit costs	839	780
Benefits paid	(236)	(65)
	<u>603</u>	<u>715</u>

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

The Scheme is unfunded and has no investments.

History of Deferred Benefit Obligations

	2021 €'000	2020 €'000	2019 €'000
Deferred benefit obligations	12,871	12,412	10,447
Experience gains/(losses) on scheme liabilities amount	144	(1,250)	(1,858)
Percentage of scheme liabilities	1.12%	10.07%	17.79%

The valuation used for FRS102 disclosures has been based on an actuarial valuation at 31 December 2021 by a qualified actuary taking account of the requirements of FRS102 in order to assess the scheme liabilities at 31 December 2021.

Single scheme members are included in the pension liability at 31 December 2021, the actuarial calculation took into account the differing entitlements that apply to the scheme.

13. PROPERTY, PLANT AND EQUIPMENT

	Fixtures, fittings and equipment	Computer equipment	Artwork	Total
Cost	€	€	€	€
At 1 January 2021	50,716	73,916	5,000	129,632
Additions	332	18,032	-	18,364
At 31 December 2021	<u>51,048</u>	<u>91,948</u>	<u>5,000</u>	<u>147,996</u>
Depreciation				
At 1 January 2021	22,852	37,340	-	60,192
Charge for the year	7,654	16,115	-	23,769
At 31 December 2021	<u>30,506</u>	<u>53,455</u>	<u>-</u>	<u>83,961</u>
Net book value				
At 31 December 2021	<u>20,542</u>	<u>38,493</u>	<u>5,000</u>	<u>64,035</u>
At 31 December 2020	<u>27,864</u>	<u>36,576</u>	<u>5,000</u>	<u>69,440</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

continued

13. PROPERTY, PLANT AND EQUIPMENT CONTINUED

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

The Test Department building in Richmond Road is currently held in trust by the St. Laurence O'Toole Trust. ERC have had discussions with the Department of Education, DCU and the St Lawrence O'Toole trust to formally transfer the building to ERC. It is expected that the ownership will be transferred to the entity as the building can only be used for the purpose of the Educational Research Centre.

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

14. STOCKS	2021 €	2020 €
Finished goods and goods for resale	<u>316,508</u>	<u>481,764</u>

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

15. RECEIVABLES	2021 €	2020 €
Trade receivables	230,046	144,807
Other receivables	4,505	3,000
Prepayments and accrued income	255,767	67,453
	<u>490,318</u>	<u>215,260</u>

16. PAYABLES Amounts falling due within one year	2021 €	2020 €
Trade payables	1,845	13,124
PAYE/PRSI	63,571	52,695
PSWT	5,980	4,239
Accruals	192,827	108,081
	<u>264,223</u>	<u>178,139</u>

17. CAPITAL COMMITMENTS

The entity had no material capital commitments at the year-ended 31 December 2021.

18. RELATED PARTY TRANSACTIONS

Key management personnel in Educational Research Centre consists of the CEO. Total CEO remuneration amounted to €125,068 (2020: €121,088).

19. EVENTS AFTER END OF REPORTING PERIOD

The ERC liaised on a regular basis with the DES on potential impacts of Covid on 2021 projects and potential resulting financial impacts. Changes to the work programme for 2021 was agreed with the Department in Autumn 2020 and discussed with the Board. Further changes to the work programme which occurred during 2021 (relating mostly to the NAMER project) were discussed and agreed with the DoE. There was no impact on Test Department income for the financial year as Standardised Tests resumed in Spring 2021. The ERC considered costs, income sources and projected savings as well as project funding sources for the 2021 period and the Board does not expect the pandemic to have a material impact on its ability to operate as a going concern.

The Board continues to monitor the financial situation.

Covid continued to impact ERC's on site operations during 2021 and the ERC followed and continues to follow Government guidelines. Interim guidelines were introduced in February 2022 for a phased return to the office. The ERC has adapted extremely well to the online model.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

continued

20. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash and bank balances	<u>2,079,452</u>	<u>1,380,580</u>

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 19 October 2022 and signed on its behalf by:



Aidan Clerkin (Oct 19, 2022 15:16 GMT+1)

Dr Aidan Clerkin
Chief Executive Officer



Edward Murtagh (Oct 19, 2022 18:28 GMT+1)

Mr Edward Murtagh
Chairperson

