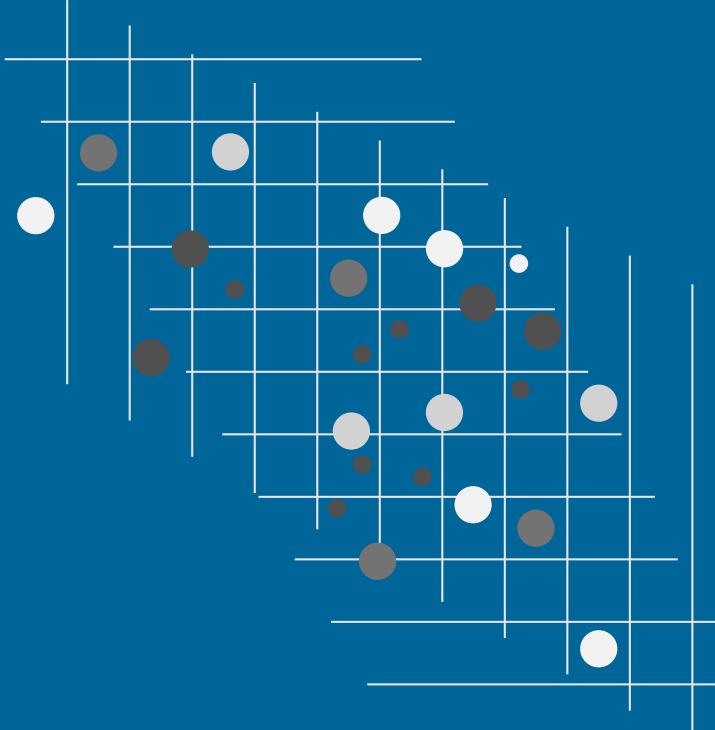


Foras Taighde ar
Oideachas
Educational
Research Centre

Annual Report

2024



June 2025

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Chairperson's Foreword

It gives me real pleasure to share the ERC's Annual Report for 2024. This was the final year of our 2022–2024 Strategic Plan, and looking back, it's clear just how much the organisation has achieved over that period.

The ERC has a distinguished reputation for producing high-quality educational research in Ireland. This year we continued that work, delivering research and test development projects that have had a genuine impact on the education system and policy development. Building on the strong foundations laid in the first two years of our Strategic Plan, we have worked hard to deliver on its commitments, positioning ourselves for greater impact with our third Strategic Plan which commenced in 2025.

During the year, we saw a number of key achievements across our strategic focus areas. Importantly, our engagement has been driven by a deepening connection with our stakeholders in the education community that reminds us, constantly, of the real world urgency of our mission.

Underpinning these achievements, 2024 was internally a year of significant growth. We undertook a review of our corporate structure, particularly in corporate services, revisiting our core objectives and how best to resource and structure ourselves for greater impact. We welcomed a significant number of new colleagues, whose skills and energy have already strengthened the organisation.

We continued to improve our internal systems, nurturing leadership across all levels, and ensuring that our governance remains transparent, participatory, and aligned with our values. Our financial stewardship remains strong, allowing us to remain agile while planning sustainably for the future.

Our progress this year would not have been possible without the support of our many stakeholders including schools across Ireland and the Department of Education and Youth. I am especially grateful to our Board, whose commitment has been unwavering in a time of great change. Equally, I want to recognise the hard work, insights and creativity of our staff who make the ERC the internationally recognised centre of excellence in educational research. Having taken on the role of

Chairperson in early 2025, I am deeply aware of the responsibility and privilege of supporting this work into the next phase of our journey.

As we look to the future, we do so with optimism. We know that the road ahead will bring both opportunities and challenges, but we are more prepared than ever to face them with courage, solidarity, and clarity of purpose.

Professor Eugene Wall

Chairperson

CEO's Introduction

It is my privilege to present the 2024 Annual Report of the Educational Research Centre (ERC). This year's report offers a comprehensive overview of our activities, achievements, and contributions to the national and international education landscape.

At the heart of the ERC's mission is the pursuit of excellence in research that supports equitable and effective learning opportunities for all students. In 2024, we continued to deepen our work across core areas, including large-scale assessments, evaluation studies, and the development of standardised tests used in Irish schools.

2024 marked a turning point in the ERC as we completed the 2022-2024 Strategic Plan. A central focus in 2024 was the creation of the new ERC Strategic Plan (2025–2030), which sets out our vision for expanding the reach and relevance of our work over the coming years. Aligned with this, the Centre strengthened its engagement with stakeholders, including the Department of Education, the State Examinations Commission, the National Educational Psychological Service (NEPS), and schools throughout the country.

Internally, 2024 was a year of significant organisational growth and capacity building. Following the completion of a medium-term workforce plan, new team members joined the Centre across research, data, and administrative roles, enriching the ERC's collective expertise. We also made strides in modernising our systems and infrastructure to support future demands in educational research and assessment.

As we look ahead, the ERC remains steadfast in its commitment to supporting the Irish education system with high-quality research and analysis. We thank all our partners and stakeholders for their continued collaboration and trust, and we look forward to building on the achievements of 2024 in the years to come.



John Regan
Chief Executive Officer

Acronyms and Abbreviations

ARC	Audit and Risk Committee
C&AG	Comptroller and Auditor General
CEO	Chief Executive Officer
CPD	Continuous Professional Development
COP	Code of Practice for the Governance of State Bodies
CPU	Central Policy Unit
CSO	Central Statistics Office
DPC	Data Protection Commissioner
DCU	Dublin City University
DEIS	Delivering Equality of opportunity In Schools
DES	Department of Education and Skills
DGSA	Data Sharing and Governance Act 2019
DLF	Digital Learning Framework
DoE	Department of Education
DOTS	Drumcondra Online Testing System
DPIA	Data Protection Impact Assessment
DSA	Data Sharing Agreement
EAL	English as an Additional Language
EDI	Equality, Diversity and Inclusion
EEA	European Economic Area
ERC	Educational Research Centre
ETB	Education and Training Board
EU	European Union
GDPR	General Data Protection Regulation
GPC	Gender Pay Gap
GSRS	Gaeltacht Schools Recognition Scheme
HEO	Higher Executive Officer
HR	Human Resources
IEA	International Association for the Evaluation of Educational Achievement
IHREC	Irish Human Rights and Equality Commission
IJE	Irish Journal of Education
IRC	International Research Conference

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

1 Overview of the ERC

1.1. Introduction

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

The work of the ERC in 2024 was guided by its Strategic Plan 2022-2024, annual work plan and establishing legislation. The Establishment Order (SI 392 of 2015) draws a distinction between two objects of the Centre:

- Providing an assessment support service to schools and centres for education.
- Conducting independent research, both commissioned and initiated by the Centre itself, on all aspects of education and at all levels of the education system, including research that will inform policy making and the improvement of educational standards.

The Establishment Order (Articles 8 and 9) also sets out a non-exhaustive list of activities consistent with the furtherance of the objects of the function of the ERC.

The breadth of the activities of the organisation is indicative of the multiple strands of work and collaboration that need to exist between ERC and various layers of the education system. It includes enabling schools to assess attainment levels and academic standards of students and to report systematically on these; assisting schools to identify individual student's special educational needs; carrying out national and international assessments of educational achievement and securely storing and reporting on these data; engaging in programme evaluations; conducting independently (self-) initiated research; building capacity; serving on national and

¹ Statutory Instrument (SI 392 of 2015).

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 2024.

1.2. Overview of the ERC's Strategic Plan 2022-2024

In March 2022, the ERC published its Strategic Plan, covering the period 2022 – 2024. The plan was developed in consultation with staff, the ERC Board, the Department of Education (DoE) and its agencies and other external stakeholders. 2024 represents the final year of this Strategic Plan and the development of the ERC's new 2025-2030 Strategic Plan.

The 2022-2024 Strategic Plan articulates its functions and objectives in terms of a Strategic Vision of the ERC: *excellence in conducting and supporting educational research, evaluation and assessment.*

Our work in 2024 was informed by six core values:

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

The objectives of the 2022-2024 Strategic Plan are organised along the three themes:

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

2. *Enhance, strengthen and improve corporate governance and compliance; test development and delivery; and analysis and reporting.*
3. *Bring innovation to products and services; technology, tools and instruments; and knowledge and methods.*

1.3. Organisational Structure

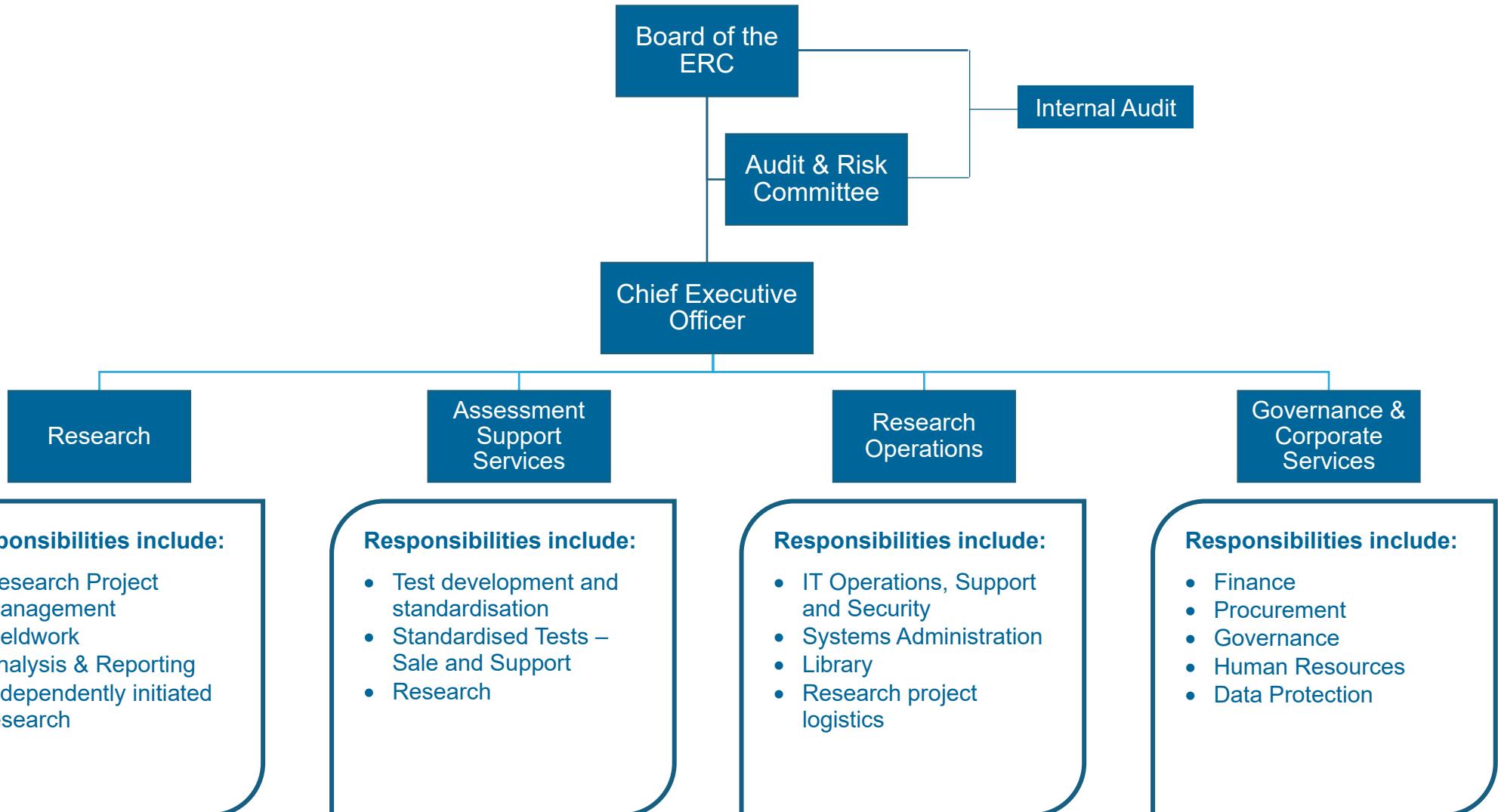
As noted above, the ERC was established in 2015 (SI 392 of 2015) and is led by a Board of five members. At the end of the reporting period the ERC had five Board members:

- Mr Edward Murtagh, Chair
- Dr Sharon Feeney, Deputy Chair
- Dr Eilish Broderick
- Ms Paula Fyans
- Ms Orla Barry

The Board is responsible for the strategic direction of the ERC. The Board delegates operational responsibility for the day-to-day running of the ERC to the Chief Executive Officer (CEO) Dr John Regan and the ERC's Management Team. The Board receives regular reports from the ERC's Management Team and keeps itself up to date about strategic issues and changes affecting the ERC and the environment in which it operates.

At December 2024, the ERC had sanction for 63.5 whole-time equivalent staff.

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



2 Overview of work of the ERC in 2024

2.1. Introduction

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

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

Most of the research currently in progress at the ERC is undertaken on behalf of the Department of Education. Other studies may be conducted on behalf of agencies of the Department, such as the NCCA, SEC, or NCSE, or in collaboration with other organisations and individuals. In addition, the ERC initiates its own strands of independent research, including supporting staff to undertake PhD research studies and other independent research projects. All of our research and test development work is underpinned by our Governance and Corporate Services team.

This section provides an overview of our activities and outputs in 2024, with brief summaries of major research projects. Further details on the research and the researchers involved are available on the ERC website (www.erc.ie)

2.2. International and National Assessments

2.2.1. PISA 2022

The Programme for International Student Assessment (PISA) is an initiative of the Organisation for Economic Co-operation and Development (OECD). PISA is the largest international study of education, examining the reading, mathematics and science achievements of students as they approach the end of compulsory schooling (at age 15 and 16). PISA also collects contextual data from students, school principals, and optionally, teachers and parents. It began in 2000 and is carried out every three years. The usual pattern of the PISA cycle was interrupted in this iteration, as the planned implementation of the Main Study in 2021 was delayed by

one year to 2022 due to disruptions associated with the COVID-19 pandemic. Ireland has participated in every cycle of PISA since 2000 and, starting in 2006, the assessment has gradually transitioned to an online format, which provides a more interesting and interactive experience for participating students.

In December 2023, the ERC published the main results of PISA. In July 2024, we published a new report on creative thinking – *Cultivating Creativity: What the PISA 2022 results say about creative thinking in Ireland*.² The report explores young people’s experience of creativity and creative thinking inside and outside of school, and within the home environment.

Work on additional thematic reporting on PISA 2022 data was in progress in 2024. Specifically, the work focused on the mathematics thematic report, which considers mathematics achievement in Ireland in more detail and also draws on the background data collected in the questionnaire. The report is due to be published in 2025.

2.2.2. PISA 2025

More than 90 countries/economies are expected to participate in PISA 2025. Science is the major assessment domain in 2025, with mathematics and reading assessed as minor domains, and Learning in the Digital World as the innovative domain.

The Field Trial for PISA 2025 took place between March and April 2024. We tested in 53 schools, sampling 50 students per school, with over 2,000 students participating in total. In addition to students, principals, science coordinators, and parents/guardians of the selected students also took part by completing questionnaires. The student assessments and questionnaires, along with the school and science coordinator questionnaires, were fully computer-based. Parent questionnaires, however, were administered on paper. The PISA assessment was delivered in both online and offline modes—a new feature introduced for PISA 2025 to ensure smooth implementation across schools with varying levels of internet connectivity.

² The report can be downloaded [here](#), and the e-appendix is available [here](#).

The PISA 2025 Main Study was scheduled to take place in spring 2025 in Ireland. In 2024, preparations were underway, including the development, adaptation and translations of testing materials and the selection and recruitment of a representative sample of 172 post-primary schools.

2.2.3. TIMSS 2023

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

TIMSS assesses the mathematics and science achievement of pupils in the Fourth and/or Eighth grades (equivalent to Fourth Class and Second Year in Ireland). First conducted in 1995, TIMSS takes place every four years. The most recent cycle of TIMSS (2023) marked Ireland's transition to computer-based assessment, and included an additional National Mode Effect Study to assess mode effect (differences in student performance between paper-based and digital testing). In total, 198 primary and 162 post-primary schools took part, including over 12,500 Fourth Class and Second Year students as well as their teachers, principals, and the parents/guardians of primary students.

The initial national report on TIMSS 2023 was published in December 2024, which focused on reporting trends in students mathematics and science achievement and differences in achievement among key subgroups. The launch of this report was accompanied by a series of infographics aimed at key stakeholders, including schools, students and parents. The full report is available from <https://doi.org/10.70092/2009137.1224>. Key findings are summarised in the box below. Secondary reporting drawing on the wide variety of contextual data that were also gathered is planned for 2025 and 2026.

Key findings from
TIMSS 2023: Insights into mathematics and science achievement in Ireland

Fourth Class

- Fourth Class pupils achieved a mean score of 546 in mathematics and 532 in science. In both subjects, pupils in Ireland achieved scores that were significantly above the respective international averages (503 and 494).
- In mathematics, seven countries (including one EU country: Lithuania) achieved mean scores higher than Ireland's, while four countries (including Poland and Romania within the EU) achieved similar scores. The score in Ireland was significantly higher than that of 46 countries.
- In science, ten countries (including two EU countries: Poland and Finland) achieved a significantly higher mean score than Ireland's. Eleven countries had a similar mean score to Ireland, while 36 countries had a significantly lower score than Ireland at Fourth Grade.

Second Year

- Second Year students achieved a mean score of 522 in mathematics and 525 in science. The scores of students in Ireland were significantly higher than the international averages (478 for both subjects).
- In mathematics, students in five countries – all outside the EU – achieved significantly higher mean scores than those in Ireland. Four countries (including Czech Republic, Sweden, and Lithuania) achieved similar mean scores to Ireland's, while 34 countries had mean scores that were significantly lower.
- In science, four countries – all outside the EU – achieved significantly higher scores than Ireland, with nine countries achieving similar mean scores. Thirty countries had mean scores that were significantly below Ireland's in Eighth Grade science.

Trends in achievement

- Student performance in both mathematics and science, at both grade levels, was very similar to the levels seen in TIMSS 2015 and TIMSS 2019 (the most recent large-scale assessment pre-COVID).

Gender differences

- In Fourth Class, boys and girls achieved similar mean scores in mathematics and science. However, a significantly higher proportion of boys (18%) than girls (13%) achieved the Advanced (highest) Benchmark for mathematics.
- At Second Year, boys achieved significantly higher mean scores than girls in both mathematics and science. This is a change from prior cycles of TIMSS, where no gender differences in mean achievement had previously been found.

Differences by socioeconomic status

- Significant differences in student performance were found both in relation to school-level indicators of disadvantage (DEIS status) and student-level indicators of home socioeconomic status.

National mode effect study

- The national mode effect study confirmed that the trends observed from TIMSS 2019 to TIMSS 2023 are reliable and were not unduly affected by the transition from paper to digital testing. This provides assurance that the TIMSS 2023 data can be relied on for policymaking and further research work.

2.2.4. PIRLS 2026

PIRLS (Progress in International Reading Literacy Study) is a project of the IEA, and is managed at an international level by the International Study Center in Boston College. PIRLS assesses the reading achievement of pupils in Fourth grade (equivalent to Fourth class, in Ireland).

First conducted in 2001, PIRLS takes place every five years. Ireland participated for the first time in PIRLS in 2011. The next cycle takes place in 2026. The ERC team with responsibility for PIRLS commenced planning in 2024, with the appointment of a Project manager, Data manager and Research Assistant. Relevant members of the team attended required international meetings of National Research Coordinators and data managers. In addition, the ERC implemented a small pilot study for PIRLS in late 2024. This provided responses from pupils in Ireland for use by the international study team in preparing Field Test scoring guides and training materials. It also provided the national study centre with an opportunity to test procedures in the field in a low stakes context and valuable lessons were learned from the school and pupil experience of digital testing.

2.2.5. NAMER 2021

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

NAMER involves the administration of assessments of English Reading and Mathematics to Second and Sixth Class pupils. The assessments provide information on Reading and Mathematics achievement based on a nationally representative sample of primary school children at these class levels. The assessments are based on the Irish Primary School English and Mathematics Curricula and are developed by the ERC in conjunction with subject matter experts and teachers. As well as measuring pupils' achievement on the assessments, contextual information is gathered through the administration of questionnaires to

pupils, parents/guardians, teachers and principals. NAMER provides important information for policymakers on primary schools in Ireland.

NAMER, which had been due to take place in spring 2020, was postponed to 2021 as a result of the COVID-19 pandemic. Rather than test both domains at both class levels it was decided to test only English reading at Second class and only Mathematics at Sixth class. In 2021 DEIS schools were oversampled in the study, in order to provide more detail on performance in such school. The NAMER '21 Performance Report was published in May 2023.

Summary of the NAMER 2021 Results

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

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

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

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

As in previous cycles, girls performed on average at a higher level than boys on the reading assessment. Mean scores were higher for girls, there were more higher achieving girls and there were more lower achieving boys. The only statistical significant difference (in favour of girls) was for the Infer subscale.

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

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

2.3. Programme Evaluation and Support

2.3.1. Educational Disadvantage and Social Inclusion

The ERC's DEIS team completed two key reports in 2024.

- The *P-TECH Ireland Student Survey 2024* focused on the experiences and future plans of the first cohort of P-TECH students in Ireland as they completed post-primary school. Students' reflections on their learning within P-TECH were largely positive. The majority of students intended to continue in formal education after school, intending to pursue either higher (59%) or further education (29%) courses. Over half of students (57%) reported that P-TECH was preparing them to some extent for their future career or further education. Students' suggestions for improvement to the P-TECH programme included: clearer information on the programme's content and goals; more information for students on P-TECH in general; and clearer instructions for work experience placements.
- The report on *Principals' initial perspectives of action planning in new DEIS primary and post-primary schools* captured the opinions and experiences of principals as their schools entered the DEIS programme in 2022. Focusing on DEIS action planning, the majority of principals had commenced work on their

school's DEIS plan with the involvement of DEIS action planning teams. Support and assistance with action planning were provided via support from the Professional Development Service for Teachers (now part of Oide) and involvement in regional networks of DEIS principals or communities of practice. Key priority areas of DEIS grant expenditure included: HSCL activities for parents, wellbeing-related activities, and improvements to resources and infrastructure for learning and teaching. Principals welcomed the inclusion of their school in DEIS and recognised the benefits brought to students and the wider school community by the programme.

A number of presentations and published articles in 2024 examined equity-related issues, with contributions drawing on data from TIMSS, PISA, PIRLS and NAMER. The ERC DEIS team continued working with the Department of Education's Social Inclusion Unit, contributing to subgroups as required (e.g., DEIS Advisory Group and DEIS Technical Group) and providing input to the *OECD Review of Resourcing Schools to Address Educational Disadvantage in Ireland*.

2.3.2. Digital Learning Framework (DLF) evaluation

The ERC's evaluation of the implementation of the Digital Learning Framework (DLF) concluded its work with the publication of the final report in September 2024. Over the course of this longitudinal evaluation, information was collected from schools at baseline, and subsequently following the progress of representative samples of primary, post-primary and special schools with surveys of school staff and focus groups with school staff and students, over two successive waves.

The final report on the DLF national longitudinal evaluation - *Digital Learning Framework (DLF) national longitudinal evaluation: Wave 2 Final Report* – was published in September 2024.

As this is the final wave of the longitudinal study, no further reports will issue as part of the evaluation, though further short-form thematic reporting is possible.

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

The Gaeltacht School Recognition Scheme (GSRS) arises from the Department of Education's *Policy on Gaeltacht Education 2017-2022* (DES, 2016), which, in turn, draws on the Government's *20-year Strategy for the Irish Language 2010-2030* (Government of Ireland, 2010). The main objective of the Policy is to provide a high quality and relevant Irish-medium education for young people in Gaeltacht schools and, in this way, to support and encourage the use of Irish in Gaeltacht communities.

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

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

Work continued on GSRS throughout 2024, including on interviews with schools. The ERC's main GSRS report is scheduled to be published in 2025.

2.3.4. Special Education Allocation Model

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

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

2.4. Independently initiated Research

2.4.1. Peer-reviewed papers, book chapters, and conference presentations

In 2024 our researchers published a number of papers in peer reviewed journals, including *Large-Scale Assessments in Education*, *Leadership+*, *Ireland's Education Yearbook*, *Higher Education Quarterly* and the *Irish Journal of Education*. Our researchers also prepared reports for other public bodies, including the National Council for Curriculum and Assessment (NCCA). The details of these publications can be found on the ERC website.

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

2.4.2. Irish Journal of Education – Volume 48

The ERC has continued to publish the Irish Journal of Education as an open-access peer-reviewed journal, in an online format. Articles are published on a rolling basis, rather than in a single volume. The Editorial Board for Volume 48 in 2024 were Dr Mary Lewis, Dr Aidan Clerkin, Dr Emer Delaney, and Dr Vasiliki Pitsia.

Four articles were published in Volume 48:

- Randomised Controlled Trials in Education: An Experiment Worth Taking?
 - *John O'Connor (Qualifications and Quality Assurance Authority of Ireland)*
- Mental Health Among Third-Level Students in Ireland During COVID-19
 - *David Mothersill, Hau Nguyen, Gerard Loughnane, and April Hargreaves (National College of Ireland)*
- Exploring Staff Retention in Youthreach: Ireland's Response to Early School Leaving

- *Sean Manley and Margaret Farren (Institute of Education, Dublin City University)*
- Considering Reform at Senior Cycle: Teachers' Feelings and Beliefs About High-Stakes Assessment Following the Onset of COVID-19
 - *Michael O'Leary and Zita Lysaght (Dublin City University)*

A large volume of additional submissions were received and reviewed, some of which will appear in Volume 49 (2025).

2.4.3. Supporting staff research and education

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

2.5. Standardised Testing – Development and Support

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

The tests are designed to provide high quality, accurate information on the aptitudes and achievements of Irish pupils. The tests draw on the ERC’s 40 years of experience in test development, and provide research-based, reliable information to schools, teachers and parents. The tests are based on Ireland’s curriculum and have been administered to a representative sample of our school population in order to generate a ‘bell curve’ of results. A child’s test score in a particular subject area gives an overall estimate of their achievement relative to the spectrum of achievement of all pupils in Ireland at that grade level. For example, if a child scores in the “average”

range on a test (STen 5 or 6), we estimate that their achievement is broadly in line with the national average.

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

Primary schools must carry out standardised testing in English reading and Mathematics in 2nd, 4th and 6th Class. Irish Medium Schools must also test in Irish reading at the same class levels. Many schools choose to test all students each year because they find that the results contribute to teachers' and parents' understanding of children's progress and needs.

2.5.1. Test Development

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

- Updated versions of our early screening and diagnostic tests of literacy and numeracy for pupils at the end of Senior Infants and the start of First Class, with versions in English and, for the first time, in Irish:
 - Trial Luathlitearthachta Dhroim Conrach – Scagthástáil agus Diagnóisic (Gaeilge)
 - Drumcondra Test of Early Literacy – Screening and Diagnostic (English)
 - Trial Luathuimhearthachta Dhroim Conrach – Scagthástáil agus Diagnóisic (Gaeilge)
 - Drumcondra Test of Early Numeracy – Screening and Diagnostic (English)

In early 2024, item writing was completed, and illustration work took place, followed by the preparation of test booklets for all Screening Tests and the selection of content for the Diagnostic Tests. The Screening Test pilot was conducted in English-

and Irish-medium schools in late 2024 and feedback on the tests was gathered from teachers (via questionnaires) and children (via focus groups).

- *Measúnú agus Diagnóisic Litearthachta don larbhunscoil Ghaeilge* (MDLI-G) is an Irish-language equivalent to the existing Post-Primary Assessment and Diagnosis – English (PPAD-E) test for post-primary students. It is developed collaboratively with NEPS. The standardisation study for MDLI-G was administered in late-2024. It is scheduled for release to schools in Autumn 2025.

In 2024, working with colleagues from the Department of Education, we commenced work to expand PPAD-E for additional cohorts at post-primary level. This work will be completed in 2025/26 and is scheduled for release to schools in Autumn 2026.

2.5.2. Online Testing – ERC DOTS

ERC DOTS (Drumcondra Online Testing System) is a platform that schools use to buy and administer standardised tests to students. It supports the administration and reporting of a wide range of ERC ‘Drumcondra’ tests at both primary and post-primary levels, in both English and Irish. Tests of English reading, mathematics, Irish and reasoning (verbal, numeric ability) are available. ERC DOTS allows schools to manage all aspects of the administration of tests (purchase of tests, scheduling of test sessions, generation of individual student logins and passwords, downloading class- and individual-level reports of results) from within the system.

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

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

2.5.3. Supports for schools

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

In 2024 we released a Paper Scoring Tool on ERC DOTS to streamline the marking of paper tests for schools. With this tool, educators can mark their ERC paper tests directly on the ERC DOTS platform and access comprehensive individual and class reports.

3 Strategic Plan 2022-24 – Review of Activities

Goal	Actions	Timeline	Status at end 2024
1: Working with the Department, establish a sustainable, multi-year structure and resourcing plan for the programme of work	<p>1.1. Working with the Department, establish key elements of multi-year structure and resourcing plan for the programme of work</p> <p>1.2. Review and update workforce plan</p> <p>1.3. Working with the Department, finalise multi-year resourcing plan</p> <p>1.4 Monitor/update multi-year resourcing plan and workforce plan as required</p> <p>1.5. Apply for RPO status to the IRC</p> <p>1.6. Implement tracking system to enable strategic responses to research requests and opportunities</p>	<p>Q2 2022</p> <p>Q3 2022</p> <p>Q4 2022</p> <p>Annually</p> <p>Q2 2023</p> <p>Q1 2023</p>	<p>At the end of 2023, the ERC and Department of Education were discussing a medium-term resourcing plan for the ERC to deliver its programme of work up to 2026.</p> <p>An independent organisational review and 3 year workforce plan was completed in April 2024. The Department sanctioned an additional 17 in 2024 across a range of research, operations and corporate functions. Additional posts under the workforce plan were sought for sanction in 2025 and 2026.</p>
2: Working with the Department, strengthen the ERC's test development and standardisation programme of work in order to implement test development studies that are mutually identified as being of high priority	<p>2.1. Revisit and agree test development/standardisation programme of work and resourcing with DoE</p> <p>2.2. With staff in place, commence first phase of test development/standardisation programme of work</p> <p>2.3. Working with online assessment supplier, identify and implement test development workflow efficiencies</p>	<p>Q3 2022</p> <p>Q4 2022</p> <p>Q4 2022</p>	<p>The Department of Education and ERC have agreed a medium-term work plan for test development and standardisation. Additional staff for Test Development were sanctioned in 2024 to commence the expansion of PPAD-E. The 3 year workforce plan set out a plan to expand the ERC's test development function. The Department sanctioned these posts in January 2025. We continue to engage regularly with the supplier of the ERC DOTS platform to maintain and improve the platform over time.</p>
3: Establish a sustainable and stable response to COVID-19 that incorporates ongoing monitoring and risk management and a long-term blended working policy	<p>3.1. Monitor impacts of COVID-19 on timelines, budgets, procedures, outputs, suppliers</p> <p>3.2. Complete staff consultation on blended working policy</p> <p>3.3. Finalise first version of blended working policy</p>	<p>Q1 2022, Ongoing</p> <p>Q2 2022</p> <p>Q2 2022</p>	<p>The ERC introduced a blended working policy in late 2022. The plan was reviewed in Q3 2024 and will be reviewed annually to ensure it meets the needs of the ERC.</p>

4: Establish an IT strategy that is closely linked to governance and compliance as well as ERC's strategic priorities	4.1. Complete urgent IT infrastructural projects 4.2. Complete suite of IT policies and associated training supports 4.3. Complete IT strategy document	Q4 2022 Q4 2022 Q2 2023	<p>An IT Strategy was finalised in December 2023. In 2024 the IT function continued to rollout new IT infrastructure and procedures that allow the organisation to operate effectively in a blended working environment. The organisation has moved a range of services away from in-house servers to cloud based solutions.</p>
5: Establish a comprehensive research and assessment strategy that cuts across large-scale assessments, evaluations, and test development and test services to schools activities; and which includes a strand covering analytic methodologies with links to the CPD strategy	5.1. Finalise/complete strands of existing test development work: primary 5.2. Finalise/complete strands of existing test development work: post-primary 5.3. Hire Head of Research and Operations (PO) 5.4. Establish large-scale assessment and test development programme of work/priorities 5.5. Establish ERC test data archive and comprehensive analysis plan associated with it 5.6. Identify analytic priorities and link these with CPD strategy 5.7. Complete research and assessment strategy document 5.8. Examine potential online administration of the next round of NAMER (including oversampling options, benefits and challenges associated with a transition to online administration) 5.9. Working with the Department, develop innovative annual monitoring programme based on standardised test results 5.10. Apply novel methodological and analytic approaches to existing datasets, e.g. exploratory work in cluster analysis, data mining, item level analyses of test items of LSAs	Q4 2022 Q4 2023 Q4 2022 Q2 2023 Q2 2023 Q3 2023 Q2 2024 Q4 2023 Q3 2023 Q2 2024, Ongoing	<p>Work on the ERC research and assessment strategy and programme of work was incorporated into the 2025-2030 ERC Strategic Plan. This plan commits the organisation to developing a Research Strategy for the ERC by the end of 2025. A CPD Strategy will also be developed.</p> <p>The Head of Research post was sanctioned in 2024 and was filled by Dr Rachel Perkins in November 2024.</p> <p>The ERC has engaged with the Department on the next round of NAMER, scheduled for Spring 2028. Engagement is ongoing regarding the format and sampling options. The development of an annual monitoring programme using standardised tests has been postponed, pending additional resources to undertake this work.</p> <p>Work on the test data archive has been postponed until a item bank can be developed on DOTS. The ERC has engaged with FLIP+ around access to its data bank and the sharing of ERC items. This work will continue in 2025.</p> <p>In 2024 the ERC appointed a researcher to support the development and rollout of new methodologies and analytical approaches to the ERC's various datasets.</p>
	6.1. Complete updated skills matrix	Q1 2023	

6: Establish a CPD strategy that covers CPD along a continuum, promotes collaboration, and incorporates engagement, retention and wellbeing	<p>6.2. Complete staff consultation on professional and personal development, engagement, and wellbeing</p> <p>6.3. Complete CPD strategy document</p> <p>6.4. Establish ERC wellbeing committee</p> <p>6.5. Establish one or more working groups to promote shared learning on specific topics with appropriate collaborative links with other organisations, where relevant</p>	Q1 2023 Q3 2023 Q3 2023 Q2 2024, ongoing	<p>As noted above, progress on an CPD strategy was delayed pending appointment of the Head of Research. This work will get underway in late 2025.</p> <p>The ERC formed a Wellbeing Committee in early 2024 and has since organized a number of events and engagements to support staff wellbeing.</p> <p>ERC staff now actively engage with the FLIP+ e-assessment community to better understand issues of common concern and interest regarding online test development and assessments. In addition, the PISA Team in the ERC has formed bilateral links with the PISA team in Kenya to support the rollout of PISA.</p>
7: Establish a communications strategy that prioritises audience awareness, reach, Irish language, SEN and EAL groups	<p>7.1. Complete stakeholder consultation on communications strategy</p> <p>7.2. Complete communications strategy document which incorporates both internal and external communication and includes enhancing (i) dissemination via infographics or other non-technical means to reach wider audiences, (ii) reach to teachers, parents/guardians and students through the use of videos or other dynamic means, (iii) Irish language outputs, (iv) dissemination in technical, research and academic fora, and (v) outputs including tests and surveys for SEN and EAL groups</p> <p>7.3. Give consideration to innovative and collaborative approaches to outreach and dissemination activities, e.g. engagement with young people; an annual or biennial ERC-organised forum on assessment</p>	Q1 2024 Q3 2024 Q3 2024, ongoing	<p>The development of a medium-term communications strategy was postponed pending the appointment of a Communications Officer (planned for 2026). The ERC expanded its communications channels in late 2024 with the procurement of a platform for newsletters and graphics for social media posts. The ERC Strategic Plan 2025-2030 commits the organisation to enhancing its commitment to communicating with non-technical audiences.</p>
8: Achieve enhanced efficiencies in the administration of research and evaluation studies	<p>8.1. Identify and implement streamlined research-related administrative processes through teamwork</p>	Q2 2023	<p>The Head of Research and Research Operations posts were filled in 2024. Since then work has been underway to streamline and standardise various administrative tasks and processes.</p>

	8.2. Identify and implement streamlined research-related administrative processes through digital technologies	Q3 2023	The 2025-2030 ERC Strategic Plan commits to a digital first approach across the organisation. A number of digital processes are being introduced in 2025, including a HR system, finance system, expenses system and project management tools. In Q1 2025 the ERC began trialling membership of the Analytics Institute to support the rollout of data management and governance training and support for teams. Staff training on data matters will be rolled out in 2026.
	8.3. Identify and implement streamlined research-related administrative processes through data governance pathways	Q3 2023	
9: Build on Agreement with DCU and progress made on the regularisation of the Test Department building in order to make urgent enhancements to ERC's physical infrastructure	9.1. Establish licence for works with DCU	Q4 2022	The ERC now owns the Test Department building on Richmond Road and continues to engage with DCU around a long term lease for its building on the St Patricks DCU campus.
	9.2. Working with architect team, establish specifications for building projects	Q4 2022	The ERC's building strategy will take account of its medium-term organisational review, workforce plan and blended working policy.
	9.3. Working with DCU and other relevant parties, establish full regular ownership of Test Department	Q4 2022	The ERC continues to engage with DCU regarding a long term lease for its offices.
	9.4. Review fitness for purpose of Test Department in order to decide on next steps	Q3 2023	A review of the Test Department on Richmond Road was conducted in Q3 and Q4 2024. This review found significant deficiencies and health and safety concerns with the building. The ERC Board made a decision in April 2025 to find a suitable alternative building premises.
	9.5. Establish 10-year building strategy	Q1 2024	
	9.6. Commence urgent building works (e.g. lift installation, library reconfiguration, kitchen refit)	Q3 2023, Ongoing	
	9.7. Commence and monitor a range of improvements and innovations required for 2030 sustainability goals	Q1 2024, Ongoing	Our commitment to reaching sustainability goals is outlined in our annual Climate Action Roadmap.
10: Further strengthen governance structures, prioritising finance, risk and audit, data governance, and HR	10.1. Establish up to date strategic risk register and dynamic monitoring system	Q4 2022	The ERC continued to make progress in 2024 to improve financial management and governance structures. Resourcing of the ERC's governance and corporate services team was considered in the medium-term workforce plan and additional resources were hired during 2024. Further resources are sought in 2025/26. A procurement process for a new financial management system got underway in early 2025. The ERC continues to engage with DCU on the transfer of pensions.

			<p>The ERC's data governance priorities were considered as part of the preparations for the 2025-2030 ERC Strategic Plan. This plan sets out a number of initiatives, including data training and the establishment of a data management shared services unit (subject to resources).</p> <p>In late 2024 and early 2025 the ERC expanded its virtual and physical library access options for staff.</p>
	<p>10.2. Achieve further streamlining of financial management systems and reporting</p> <p>10.3. Maintain sustained engagement on pensions</p> <p>10.4. Establish HR handbook with complete set of HR policies and procedures, supported by staff intranet</p> <p>10.5. Establish list of research data governance priorities</p> <p>10.6. Achieve required enhancements to data governance policies and processes</p> <p>10.7. Commence work on establishing long-term online library solution for research staff</p>	<p>Q4 2022</p> <p>Q1 2022, Ongoing</p> <p>Q4 2022</p> <p>Q2 2023</p> <p>Q2 2024</p> <p>Q4 2022</p>	<p>The ERC continued to make progress in 2024 to improve financial management and governance structures. Resourcing of the ERC's governance and corporate services team was considered in the medium-term workforce plan and additional resources were hired during 2024. Further resources are sought in 2025/26.</p> <p>A procurement process for a new financial management system got underway in early 2025.</p> <p>The ERC continues to engage with DCU on the transfer of pensions.</p> <p>The ERC's data governance priorities were considered as part of the preparations for the 2025-2030 ERC Strategic Plan. This plan sets out a number of initiatives, including data training and the establishment of a data management shared services unit (subject to resources).</p> <p>In late 2024 and early 2025 the ERC expanded its virtual and physical library access options for staff.</p>

4 Organisational Developments

4.1.1. Information Technology

In 2024 we continued to enhance and secure our Information Technology services and infrastructure, in line with best practices. We continue to implement our IT Strategy and enhanced our provision of services for blended working. Throughout 2024, as our staff numbers increased, we continued to make the necessary technical changes to our IT infrastructure to facilitate our researchers and corporate functions in the most efficient and productive manner possible cloud-based solutions to help support our remote working that include Team Channels. We held onsite Cybersecurity training and various simulations of spam email campaigns. A number of out-of-date servers and supports have also been replaced with the latest Windows Server products. We also introduced a new managed print solution that offers better security and environmentally friendly printing.

4.1.2. Human Resources

At the end of the reporting period, the ERC had sanction for 63.5 whole-time equivalent staff and an actual FTE of 53.5.

In 2024, the ERC rolled out a number of organisation wide staff training in various areas covering for example FOI, resilience, IT security, EDI workshops and Interview training. It continues to work on a training programme to ensure staff continuous development.

4.1.3. Data Governance

In addition to the GDPR, the Data Protection Act 2018, and the Data Sharing and Governance Act 2019, the ERC has responsibilities under the Open Data Directive. New EU legislation adopted since May 2022 under the European Union's Strategy for Data, includes the EU AI Act, the Data Governance Act, the Digital Services Act and the Digital Markets Act. The legislative landscape continues to evolve with implications for data sharing and the requirement for the ERC to be compliant.

The following is an overview of the work completed in 2024;

- **Records of Processing Activity (RoPA):** . RoPA documents were completed for test development projects PPAD-E, MDLI-G and DTEN/DTEL, and for the PISA 2025 and PIRLS 2026 international studies (Field Trials).
- **Data Protection Impact Assessments (DPIA)** six DPIAs were completed.
- **Data Agreements:** DGSA Data Sharing Agreements – throughout 2024, the ERC worked with the State Examinations Commission to put a Data Sharing Agreement in place. The DSA is currently with the SEC pending signature and the expectation is the agreement will be published in 2025.
- **Data Breaches & Near Misses:** No data breaches were recorded in 2024.
- **Subject Access Requests:** No requests were received by the ERC in 2024.
- **Staff Training:**
 - All new employees completed GDPR and cybersecurity training modules as part of their induction training.
 - Three staff from the Governance and Corporate Services team completed an advanced diploma in Data Protection Law at the Kings Inns.
 - The Data Protection and Information Governance Conferences were attended by members of Corporate Governance team.
 - Project Managers working on live 2024 projects and those preparing for upcoming projects were trained on how to complete the new DPIA templates.
 - IT organised Cybersecurity training for all staff in Q4 2024.

4.2. Climate Action

4.3. Carbon Emissions and Energy Efficiency

The ERC is committed to ensuring that the carbon emissions that arise as a result of its activities are kept to a minimum and to implementing energy-efficient and environmentally friendly practices.

4.4. Climate Action Initiatives Undertaken in 2024

- An ERC Green Team was originally established in the ERC in 2019, and a new Green Team came together in April 2024.
- In July 2024 the ERC Management Team took part in senior leadership training, with a focus on leadership; legal and regulatory obligations; and action setting/delivery.
- The ERC nominated the Head of Governance and Corporate Services to act as Climate and Sustainability Champion. The Head of Governance and Corporate Services is also the Energy Performance Officer, is a member of Management Team and acts as Secretary to the ERC Board. He has responsibility for implementing and reporting on the Climate Action mandate and has the required decision-making powers in relation to this role.
- In September 2024 the ERC Green Team organised an all-staff workshop on climate action, planned changes to ERC facilities and sustainable transport options. The Green Team propose to organise further workshops on specific issues to inform and educate staff on climate action and sustainability matters.
- The ERC began a marketing campaign to promote the use of ERC DOTS and our 2025-2030 Strategic Plan commits to growing the number of schools using ERC DOTS to over 1,000 by 2030. We provide an economic incentive to schools to take-up ERC DOTS based tests.
- We continued to migrate to cloud-based solutions and retire legacy IT equipment.
- We have ceased the procurement of disposable cups, plates and cutlery and rolled out reuseable water bottles and insulated coffee cups for staff.
- Green Public Procurement (GPP) will play a key role in helping deliver Ireland's climate goals and national targets. A Procurement Officer was appointed who integrate green procurement principles into ERC procurement processes. Our work is guided by the EPA's GPP guidance for public bodies. In 2024 As part of our ongoing commitment to environmental sustainability and in line with national and EU Green Public Procurement (GPP) policy, the ERC incorporated green criteria into its procurement processes. Revised environmental considerations in award criteria were integrated as part of the tender evaluation process, to ensure that the goods and services procured

support climate and environmental goals. The IT section signed up to the new Office of Government Procurement (OGP) Green IT Framework, which prioritises environmentally friendly solutions, including the use of refurbished laptops.

- The ERC records air emissions associated with international travel and in line with Circular 1/2020 makes payments to the Climate Action Fund. In 2024 a sum of €1,229 was paid into the Fund.
- We introduced an energy efficient Managed Print Solution in mid-2024. We regularly review internal processes to reduce or eliminate paper-based processes and seek to ensure new processes are digital by default.
- The ERC engaged architects to review our main offices on the DCU St. Patrick's campus with the aim of redeveloping the working space to better accommodate our needs. This work includes reviewing the energy efficiency of the building and highlighting where improvements can be made. We are also engaging with DCU around the retrofitting of the building to improve the energy efficiency of the building.
- Our 35-year-old gas boiler was replaced in December 2024 following repeated breaking down and maintenance issues. An A-rated condensing gas boiler was identified and installed following a procurement process.

5 Governance

5.1.1. Governance

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

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

As a public body operating in a difficult environment, an ongoing challenge is to continue to add value while working within resource constraints. We continuously

review and amend policies and procedures in relation to expenditure, procurement and risk management. We are accountable to the Oireachtas through Oireachtas Committees.

At the beginning of each year the ERC and Central policy Unit (CPU) agree on a programme of work for the year ahead through a performance delivery agreement (PDA). The ERC meets quarterly with CPU to discuss governance items and progress on the PDA.

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

5.2. Governing Board

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

The Terms of Reference for the Board were last updated in December 2024.

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

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

The following are matters for decision by the Board:

- Significant acquisitions, disposals and retirement of assets;
- Approval of the terms and/or award of contracts of significant duration or impact on the ERC;
- Major investments and capital projects including approving the terms of major contracts;
- Delegated authority levels, treasury policy and risk management policies and risk appetite levels;

- 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 the strategic plan and other organisational strategies;
- Approval of annual budgets and corporate plans and formal evaluation of actual performance by reference to the plan and/or budget on an annual basis.;
- Approval of annual reports, financial statements, quarterly management accounts; and annual Performance Delivery Agreement;
- Approval of the annual Statement on Internal Control. The Board must confirm whether they consider the financial statements to be a true and fair view of the State body's financial performance and its financial position at the end of the year;
- Approval of the annual Governance Statement and Board Members' Report;
- Approval of risk management policies and risk appetite;
- Approval of the terms of reference and appointments to any sub committees of Council e.g. the Audit and Risk Committee;

The ERC's strategic plan released in 2022 for the period 2022-2024 was in its third year of implementation and progress on its implementation are listed in Section 3.

The ERC last audited its compliance with the COP in 2023 and an external review of the Board and ARC effectiveness was commenced in 2023 and completed in 2024. Findings were medium or low risks overall and related mostly to policy updates. Most have them were addressed in 2024 and work continues on any outstanding findings.

The details of the Membership of the Governing Board and schedule of attendance at Board meetings is listed in the Governance Report and Statement of Internal control included in the ERC's Financial Statement for 2024.

Membership of the Board is unremunerated. Board Meetings are attended by the CEO and the Principal Officer who is the Secretary to the Board. Other staff attend meetings as appropriate.

The Board meets regularly without ERC staff members present and Board members communicate with each other between meetings when required.

Minutes from Board meetings are published on the ERC website¹¹ (<https://www.erc.ie>)

The Board has established one committee, as follows.

5.3. Audit and Risk Committee (ARC)

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

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

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

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

In 2024, work continued on the ERC's internal processes for risk management.

In relation to the review of internal controls, the internal audit programme for 2024 was as follows:

- Internal Financial Control – Payroll

- Test Department Building
- Compliance with the Official Languages Act 2003 and Official Languages (Amendment) Act 2021
- Completion of the Board and ARC effectiveness review.

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

The draft ARC annual report to the Board, was approved by the ARC in February 2024 for issue at the Board meeting of 26 February 2025.

The details of the Membership of the Audit and Risk Committee (ARC) and schedule of attendance at ARC meetings is listed in the Governance Report and Statement of Internal control included in the ERC's Financial Statement for 2024 (Ref Section 7 of this report).

Membership of the ARC is unremunerated.

5.4. Financial Disclosures

Although the ERC is not a commercial entity, its test department sells standardised tests to schools. No commercially significant developments affected the ERC in 2024.

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

5.5. Gender parity

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

From 2024, the mandatory Gender Pay Gap (GDP) reporting legislation requires employers with over 150 employees to assess and communicate information relating to the Gender Pay Gap (GPG) within their organisations. This will narrow to all

organisations with 50 or more employees in 2025. As a result, it is expected that the ERC will submit its first GPG report at the end of Q4 2025.

Though for 2024 there is no requirement for the ERC to report on its GPG, it should be noted that the ERC is part of the public sector and therefore salaries are paid in relation to set grades and scales with all newcomers to the public sector starting on Point 1 of the appropriate salary scale, regardless of gender.

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

At 31 December 2024, the staffing of the ERC included:

- 36 Female members of staff (64.3%)
- 20 Male members of staff (33.5%)

Below is a representation of gender per grades at 31/12/2024

Grade	Total	Female %	Male %
<i>Admin</i>			
CEO	1	0	100
PO	2	50	50
AP	2	50	50
HEO	5	80	20
EO	5	60	40
CO	2	0	100
<i>Research</i>			
Fellow	7	42.9	57.1
Associate	18	83.3	16.7
Assistant	14	64.3	35.7

The table below details the gender balance of our Board during 2024.

Period	Male	Female
At 31/12/2024	1	4

The table below details the gender balance of our Audit and Risk Committee during 2024.

Period	Male	Female
At 31/12/2024	3	1

5.6. Irish Language

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

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

- Oversee the public body's performance of its language obligations.
- Report to the head of the public body on these obligations.
- Ensure that a summary of these matters is included in the public body's annual report.
- Within the ERC, compliance with the Official Language Acts is overseen by the Head of Governance and Corporate Services (Principal Officer).

5.6.1. Irish language skills

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

As a result, the ERC has increased its requirement for Irish Language skills as part of its recruitment. In 2019, the ERC had one fluent Irish speaker. By December 2024 , there are nine fluent Irish speakers in the ERC.

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

In December 2024, 6 members of staff joined at beginners level, 4 at lower intermediate level and 5 at upper intermediate level (this represents over 50% of overall staffing).

The programme continues in 2025.

Some staff members undertook additional training with Gael Linn and the ERC further supported the B1 oral exam for one staff member and the Certificate in Professional Irish at C1 Advanced (NFQ Level 6) with Gaelchultúr.

The ERC supports a staff Irish conversation coffee break weekly (Ciorcal Comhrá).

The ERC's Irish Language Scheme 2025-2028 was finalized in 2024 , approved at the first Board meeting of 2025 and published on the ERC website ([Corporate Information – Educational Research Centre – Foras Taighde ar Oideachas](#)).

5.6.2. Irish language advertising

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

The ERC submitted its returns for the year 2024 in April 2025 as required.

Where 5% of monies spent on advertising by the ERC in any year, must be in the Irish Language, the ERC spent 15.50% of its advertising spend on advertising in the Irish language.

Where at least 20% of the ERC's advertising must be in the Irish language, 51.38 % of the ERC's total volume of advertising was in the Irish Language.

The ERC will continue to monitor its compliance with the Irish Language Act and will develop an Irish Language Scheme in 2025.

5.7. Human Rights

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

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

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

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

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

It particularly focuses on:

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

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

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

Although Equity, Diversity and Inclusion (EDI) matters were addressed in 2024 through the Wellbeing Committee, a dedicated EDI committee was set up in late 2024 and held its first meeting in February 2025. It presented its 3 year EDI strategy, together with a work programme, to the Board in June 2025.

The members of the EDI Committee together with members of the management team attended EDI Leadership training in January 2025 with the Irish Centre for Diversity and is working with the organisation towards accreditation in 2025.

In relation to Art 42 of the Charter of Human Rights, training of senior governance staff took place in July 2024, to ensure understanding of the obligations set out for public bodies. A review of existing policies to ensure their compliance with our obligation commenced in Q4 2024 and is ongoing.

The next strategy (2025/2030) approved in Q1 2025 integrates the notions of Human Rights and set a work programme, over the course of the strategy, to ensure that the ERC complies with its obligations to Assess, Address and Report. This is further supported by the EDI Strategy (2025-2027).

As part of the work during the timeline of the strategy, the ERC will undertake to:

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

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

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

6 Protected Disclosure Report

The ERC has put in place, in line with the Protected Disclosures [Amendment] Bill 2022 and the requirements of the Code of Practice for the Governance of State

Bodies (2016), procedures for dealing with protected disclosures. The policy was last updated in February 2025.

The annual disclosure report in relation to protected disclosures is published on the ERC's website.

No protected disclosures were received in 2024 and both a copy of the ERC policy and the 2024 annual report on protected disclosure are available on the ERC website (<https://www.erc.ie>).

7 Financial Statement and Statement on Internal Control

Governance Statement

Statement on Internal Control

Report of The Comptroller and Auditor General

Statement of Income and Expenditure and Appropriation Account

Statement of Comprehensive Income

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

EDUCATIONAL RESEARCH CENTRE
Report and Financial Statements
For the year ended
31 December 2024

EDUCATIONAL RESEARCH CENTRE

REPORT AND FINANCIAL STATEMENTS 2024

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EDUCATIONAL RESEARCH CENTRE

BOARD MEMBERS AND OTHER INFORMATION

BOARD MEMBERS

Mr Edward Murtagh (resigned 30 March 2025)
Dr Eugene Wall (appointed 01 April 2025)
Dr Michael Martin (resigned 04 July 2024)
Dr Sharon Feeney
Dr Eilish Broderick
Ms Paula Fyans
Ms Orla Barry (appointed 12 July 2024)

BUSINESS ADDRESS

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

AUDITORS

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

BANKERS

Allied Irish Banks PLC
140 Lower Drumcondra Road
Dublin 9

SOLICITORS

Holmes
Suite 1
2 Ely Place
Dublin 2
D02FR58

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

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Governance Statement and Board Members' Report

The Board of the Educational Research Centre (ERC) was established under the Educational Research Centre (Establishment) Order, 2015 which sets out the functions of the Board. The Board is accountable to the Minister for Education and is responsible for ensuring good governance. In the performance of its duties, the Board focuses on providing strategic direction and oversight to the organisation and ensuring that there are appropriate controls in place, while delegating operational matters, management, control and the direction of the ERC to the Chief Executive Officer (CEO) and the SMT. The CEO acts as a direct liaison between the Board and staff of the ERC. The CEO and the SMT must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the ERC and of any significant risks likely to arise.

The Board seeks to support and challenge management in the achievement of the ERC's goals and in fostering a culture which continues to influence the delivery of these goals.

Responsibilities of the Board

The work and responsibilities of the Board are set out in its Terms of Reference (ToR) which also contain the matters specifically reserved for decision of the Board. The Board reviewed its ToR at its meeting of 10 December 2024. There is a formal schedule of matters reserved for decision by the Board. This schedule includes approval of the following:

- Significant acquisitions, disposals and retirement of assets;
- Approval of the terms and/or award of contracts of significant duration or impact on the ERC;
- Major investments and capital projects including approving the terms of major contracts;
- Delegated authority levels, treasury policy and risk management policies and risk appetite levels;
- 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 the strategic plan and other organisational strategies;
- Approval of annual budgets and corporate plans and formal evaluation of actual performance by reference to the plan and/or budget on an annual basis;
- Approval of annual reports, financial statements, quarterly management accounts;
- Approval of the annual Statement on Internal Control. The Board must confirm whether they consider the financial statements to be a true and fair view of the ERC's financial performance and its financial position at the end of the year;
- Approval of the annual Governance Statement and Board Members' Report;
- Appointment, remuneration and assessment of the performance of, and succession planning for, the CEO;
- Significant amendments to the pension benefits of the CEO and staff;
- Approval of risk management policies and risk appetite;
- Approval of the ToR and appointments to any sub committees of the Board e.g. the Audit and Risk Committee (ARC).

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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 2024.

The Board Structure

The Board has adopted the Code of Practice (COP) for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code.

The Board consists of five members, a Chairperson and four Ordinary Members, appointed by the Minister for Education. The Board meet at least 6 times per year and there were 6 Board meetings in 2024.

The Board met without the Executive on several occasions in 2024 and communicate outside meetings as required through the Board Secretary and the Chair of the Board.

Professor Michael Martin retired from the Board in Q3 2024 after serving on the Board and the ARC since 2016.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Details of the current members and their appointment periods are set out below:

Members	Appointment date (R indicates a reappointment)	Expiry of Appointment	Number of Board meetings	Fees 2024 €	Expenses 2024 €
Mr Edward Murtagh (Chair)	18/10/2022	30/03/2025*	6	Nil	Nil
Prof Michael Martin	04/07/2021 (R)	04/07/2024	3	Nil	Nil
Dr Sharon Feeney (Deputy Chair)	26/11/2021	25/11/2026	4	Nil	Nil
Dr Eilish Broderick	13/12/2023	21/12/2027	6	Nil	Nil
Ms Paula Fyans	13/12/2023	12/12/2027	6	Nil	€11
Ms Orla Barry	12/07/2024	11/07/2028	3	Nil	Nil

**Mr Edward Murtagh resigned 30 March 2025 and Dr Eugene Wall was appointed as Chair of the ERC Board, effective from 1 April 2025*

The Board has established an ARC, with a formal ToR, to assist it in discharging its responsibilities. The ARC's terms were reviewed at the Board meeting of 10 December 2024. As a result, the ARC's membership should, henceforth, include at least three independent non-executive Board members and three members drawn from outside of the Board. As a result, the ARC is now looking to recruit an additional external member with IT/Cybersecurity expertise. The ARC's membership must include at least one member with financial expertise.

The ARC oversees the internal audit function, the work of which is informed by an analysis of the risks to which the ERC is exposed, and annual internal audit plans based on this analysis. These risk-based internal audit plans are agreed with the Chief Executive and management of the ERC and approved by the ERC's ARC. On a regular basis, the internal audit function provides the management of the ERC and the ERC's ARC with reports of internal audit activity. These reports outline any findings and recommendations in relation to internal controls that have been reviewed. Progress against recommendations is monitored and reported to the ARC. In turn the ARC reports progress to the Board as part of its Annual Report.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Details of the current members and their appointment periods are set out below:

Members	Appointment date (R indicates a reappointment)	Expiry of Appointment	Number of Board meetings	Fees 2024 €	Expenses 2024 €
Mr Ray Mooney (Chair)	01/11/2022	20/10/2027	4	Nil	Nil
Dr Sharon Feeney	30/05/2022	29/05/2026	4	Nil	Nil
Mr Edward Murtagh (R)	18/10/2022	30/03/2025	4	Nil	Nil
Prof Mick Martin (R)	05/09/2021	05/07/2024	2	Nil	Nil
Mr Patrick Thorpe	27/03/2023	13/02/2026	4	Nil	Nil

As a result of the retirement of one member, the ARC has had a vacancy from one of the Board, since July 2024. The appointment was delayed to give the Board time to review the ARC ToR and to consider the requirements for the role. Following review, the Board is looking to appoint one further external member and one Board member in 2025.

The ERC conducts an annual self-evaluation of its own performance and that of its committees. Having regard to Section 4.6 of the COP for the Governance of State Bodies 2016, which requires an external evaluation to be carried out at least every three years, the ERC's Board and ARC evaluation in respect of 2024 was conducted by the ERC's internal audit function which is carried out with the help of an external supplier.

This review of effectiveness of the Board and ARC was originally planned for 2023, and some work had commenced. However, it had to be postponed due to a change in priorities and the need for an urgent audit of the online testing platform. As a result the review of effectiveness was completed in early 2024. The review involved one-to-one interviews with Board and ARC members, as well as the Board and ARC Secretary and the CEO, to evaluate the effectiveness of the operation of the Board and its committee. Arising from this evaluation, the ERC is progressing a number of enhancements for implementation, the process for which began in 2024 and will continue into 2025.

Gender Balance in the Board Membership

As at 31 December 2024, the Board had four (80%) female and one (20%) male members, with no positions vacant.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

The following measures are planned to maintain and support gender balance on the Board going forward:

- The normal term of office of an appointed member is four years. An appointed member may not serve for more than two consecutive terms of office.
- The gender composition of a Board will be highlighted when making submissions to the Minister on Board appointments and re-appointments.
- Board vacancies are filled through the Public Appointments Service (PAS) process which takes into account the requirements set out in Section 4.4 of the COP regarding diversity.

Governance updates

As part of its internal audit programme for 2024, the ERC carried out the following internal audits:

- Compliance with Official Languages Act 2003 and Official Languages (Amendment) Act 2023
- Test Department Facility
- Financial Control: Payroll

Work on addressing any findings is ongoing.

Matters relating to the ownership of the Test Department building were finalised in April 2023 and the ERC received confirmation from Revenue in December 2024 that no tax liability attached to the transfer.

Discussions on a long-term lease with DCU continue and plans for the refurbishment of the Centre have commenced with the appointment of an architect to support the process.

Payments of pensions to staff who retired after 2015 but before 2021 continue to be paid by DCU and no further progress on their transfer to ERC was made during 2024.

Key Personnel Changes

There were no changes to key personal in 2024, however a new post sanctioned by the Department of Education, Head of Research, was appointed on 1st November 2024.

Employees and Remuneration

Total wages and salaries for 2024: €3,515,437 (including €118,225 casual Staff).

Included in wages and salaries charge for the year is €0 (2023: €16,650) on non-core project work.

Pension costs for 2024 and HR payments are included in wages and salaries.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Details of the number of employees whose total employee benefits (excluding employer pension costs) for the reporting year were in excess of €60,000:

Payband €	Total number of employees whose benefits for the year fell within the pay band	
	2024	2023
60,001 - 70,000	11	4
70,001 - 80,000	2	2
80,001 - 90,000	4	4
90,001 - 100,000	4	1
100,001 - 110,000	1	0
110,001 - 120,000	1	0
120,001 - 130,000	1	2
130,001 - 140,000	1	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	2024	2023
	€	€
Professional & Consultancy – General	161,062	137,024
Professional & Consultancy – Project Related*	119,992	22,113
Total:	281,054	159,137

**Professional & Consultancy – Project Related has been reanalysed to include expenditure related to translation, Design and Illustration which was previously reported under printing costs.*

Legal Costs and Settlements

For the purposes of the Code disclosure requirement, there was no relevant expenditure incurred in 2024.

Legal fees expenditure for 2024 was: 55,248 (2023: €20,656).

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2024 €	2023 €
Domestic		
– Board	76	225
– Employees	18,952	47,024
International		
– Board	–	–
– Employees	<u>61,098</u>	<u>25,737</u>
Total*	<u>80,126</u>	<u>72,986</u>

* The total travel and subsistence amount includes conference attendance costs.

CEO travel expenses included above are as follows:

National:	€467
International:	€nil

No fees were paid to Board members in 2024 (2023 €2,366: €1,747 salary & €619 travel expenses.)

The sum of €11 in travel expense was paid to Ms Paula Fyans to attend a Board meeting. Any other board costs were arranged directly by the ERC.

The ERC's travel policy is based on the Framework for a Travel Policy for State Bodies contained in the Code. Revenue approved civil service mileage rates and subsistence (reflecting Circular 16/2022: Motor Travel Rates, Circular 19/2023: Domestic Subsistence Allowances and Circular 07/2017: subsistence Allowances Abroad) are applied.

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2024 €	2023 €
Staff hospitality	2,572	567
Client hospitality *	<u>1,054</u>	<u>1,030</u>
Total	<u>3,626</u>	<u>1,597</u>

*General canteen costs are no longer included in Client hospitality to correct a previous anomaly. Those costs are included in general expenditure costs listed in the Financial Statement. The canteen costs for 2023 were €1,592.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Statement of Compliance

The ERC has complied in all material respects with the COP with a number of specific adaptations or variations as dictated by the size and nature of the organisation.

Approval of Contracts and Delegated Authority Levels

The Code recommends that the Schedule of Matters Reserved for Decision by the Board should specify clear quantitative thresholds for contracts above which Board approval is required. It also recommends that “approval of terms of major contracts” be a reserved matter.

The ToR (updated in December 2024) include the following as matters reserved to the Board:

- Major investments and capital projects including approving the terms of major contracts;
- Delegated authority levels, treasury policy and risk management policies and risk appetite levels;

Statement of Strategy

The Code sets out that non-commercial bodies should adopt statements of strategy for a period of between three and five years ahead. The ERC’s 2022-2024 current strategy comes to an end at the year end and will be replaced by the new strategy covering the period 2025-2030. The Strategy will be submitted to the Minister for Education in early 2025. The Board will monitor the implementation of the Strategy through updates from the CEO at each of its meetings.

Non-Compliance with Statutory Obligations

Material instances of non-compliance, where they arise, are brought to the attention of the Department of Education through regular Governance meetings.

Acquisition or Disposal of Assets

The ERC has specific processes for the disposal and acquisition of assets and these are listed in internal control policies. Regular reviews and updates of asset registers are carried out by the ERC to ensure items are added or removed from the lists as required.

No significant acquisition took place in 2024.

The ERC disposed of Artwork bequeathed by the Former Director for the benefit and the enrichment of Educational Research objectives. The ERC intends to use these funds for charitable objectives (e.g. student grants).

The artwork was disposed in 2024 for €197,977. A separate bank account was set up on instruction of the Board to ringfence these funds until agreement on how the funds should be used.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

ICT Circular

As provided for under Section 3 of Department of Public Expenditure and Reform's Circular 14/2021 (which superseded Circular 02/2016) on Arrangements for Digital and ICT-related Expenditure in the Civil and Public Service, the ERC returned its projected expenditure for 2024 and returns on 2023 expenditure.

Public Spending Code

The Board confirms that it complies with the provisions of the Public Spending Code.

Remuneration

The ERC confirms that it applied the provisions of the Code in respect to Remuneration for all staff, including the CEO. All changes to the remuneration of the CEO are confirmed directly by the Department of Education.

Terms of Appointment

Section 4.5 of the COP Annex on Gender Balance, Diversity and Inclusion published in 2020 states that State Boards should vary the terms of Board appointments to between three and five years and that the period of appointment may be renewed for a further period, to a maximum of eight years in total.

Under its 2015 SI, the term of office of an appointed member of the ERC is five years, for a maximum of two terms. All Board and ARC members appointed before 2020 have been appointed for five-year terms. Board members appointed for periods of five years prior to the changes in the COP will finish their terms as per appointment.

New Board appointments can only be renewed once and for a total appointment duration of no more than eight years.

No member should serve more than two full terms of appointment on the Board.

The approval of the Minister is required where, exceptionally, it is decided that a Board member should serve a further additional Board term, or that a renewal of appointment would bring to total period of service to above eight years.

Customer Charter

ERC services are offered to schools but not generally to the public. However, the ERC has a Customer Charter which is published on its website and the revised version is due for presentation to the Board at its first meeting of 2025.

EDUCATIONAL RESEARCH CENTRE

GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Official Languages Act:

The ERC is deeply committed to the Irish Language and continues to work on facilitating the recruitment of fluent Irish speakers to support its work in the development of Irish Language tests. It is also working to develop Irish Language skills within the organisation and Irish Language Training is made available to all staff at 3 level (Beginners (6), Lower Intermediate (4), Higher Intermediate (5)) throughout the year with Gaelchultúr.

Some staff members undertook additional training with Gael Linn and the ERC further supported the B1 oral exam for one staff member and the Certificate in Professional Irish at C1 Advanced (NFQ Level 6) with Gaelchultúr.

The ERC supports a staff Irish conversation coffee break weekly (Ciorcal Comhrá).

The ERC's Irish Language Scheme 2025-2028 is finalised and due for approval at the first Board meeting of 2025. The ERC currently has 8 fluent Irish speakers.

Equality, Diversity and Inclusion:

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.

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

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

In the development of the 2025-2030 Strategy the Board is mindful to include Equality, Diversity and Inclusion (EDI) as a key element in its approach to recruitment, staff development and general operational matters as well as throughout its research work. In 2024 the ERC set up an EDI Committee with a number of staff representatives. The ERC will develop a new EDI policy in 2025 with the assistance of the Irish Centre for Diversity, which is currently supporting the ERC towards Bronze Standard EDI accreditation. The EDI Committee and Senior Management undertook training in Inclusive Leadership in January 2025. As part of its building redevelopment the ERC aims to resolve ongoing accessibility issues. In 2025, as part of its communication strategy the ERC aims to redevelop its website within accessibility standards (in accordance with the EU Web Accessibility Directive) and universal Design guidelines.

On behalf of the Board



Dr John Regan
Chief Executive Officer

26 June 2025


Eugene Wall

Dr Eugene Wall
Chairperson

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

The Educational Research Centre (ERC), acting with the policy set by the Minister of Education in accordance with Section 54 of the Education Act 1988, was instituted in 2015 by Establishment Order S.I. No. 392/2015 and undertakes research at all levels of the Education system. Its functions are set out in section 7 of its Statutory Instrument.

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

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

The SMT, which comprises of Research and Corporate Service staff, works to carry out the annual plan of work (Performance Delivery Agreement) agreed with the Central Policy Unit (CPU) of the Department of Education.

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 National Development and Reform (DPENDR), was in place in the ERC for the year ended 31 December 2024 and up to the date of approval of the financial statements, except for the internal control issues outlined below.

The Board reviewed the Internal Financial Controls policies and procedures (accounting policies), which address the implications of the ERC's main business risks, at its December 2024 meeting.

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

Capacity to Handle Risk

The ERC has an Audit and Risk Committee (ARC) comprising, in 2024, of three members of the Board (two following the retirement of one Board Member in July 2024) and 2 non-Board members, one of them with Financial expertise.

The ARC met four times in 2024.

In order to ensure the reliability of its internal controls the ERC has set up an internal audit function within the organisation which is carried out by an external supplier and conducts a programme of work agreed with the ARC. The external auditor reports directly to the ARC on findings from the audit by attending meetings once a year to discuss the Management Letter.

The ERC has developed a Risk Management Policy and Framework which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. Staff alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

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

Risk Management features on the agenda of each Board meetings and risk reports are reviewed by the ARC at each meeting. The outcome of these assessments is used to plan future internal audit reviews and update the audit program for the year if deemed necessary, to ensure risks are managed to an acceptable level. Through open discussions with both the ARC and its Board, the ERC is confident that information relating to risk is accurately conveyed to members.

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

- procedures for all key business financial and processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology system, and
- there are systems in place to safeguard the assets.

There were no material losses in 2024 requiring disclosure in the Financial Statement.

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

Ongoing Monitoring and Review

The ERC operates a risk management control framework under the responsibility of the Chief Risk Officer.

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to Management and the ERC, where relevant, in a timely way. We confirm that the following ongoing monitoring systems are in place:

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

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

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

Procurement

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

The ERC employs a full-time Procurement Officer (HEO) and works with the Office of Public Procurement and the support of an external procurement consultant to carry out its procurement processes. It has procedures in place to ensure compliance with current procurement guidelines. Following the setup of a procurement section in Q2 2024 the procurement policy and procurement processes, including its procurement roadmap, were further reviewed and updated in December 2024.

There were no non-compliant procurements in 2024.

EDUCATIONAL RESEARCH CENTRE

STATEMENT ON INTERNAL FINANCIAL CONTROL

Review of Effectiveness

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

The ARC reviewed the findings of the financial internal controls audit carried out in 2024 as well as the findings from the C&AG audit of the 2023 Financial Statements (signed off in June 2024) and its management letter signed off in September 2024.

On behalf of the Board of the ERC, I, the undersigned Chairperson of the Board, confirm that, in respect of the year ended 31 December 2024, the Board, following recommendations from the Audit and Risk Committee, have conducted a review of the effectiveness of the system of internal control on 28 February 2024.

Signed on behalf of The Board:


Eugene Wall (Jun 26, 2025 18:15 GMT+1)

Dr Eugene Wall
Chairperson

26 June 2025



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 2024 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 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

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

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

I have nothing to report in regard to those matters.

Mary Henry
For and on behalf of
Comptroller and Auditor General

27 June 2025



Ard Reachtaire Cuntas agus Ciste

Comptroller and Auditor General

Appendix to the report

Responsibilities of Board members

The members are responsible for

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

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

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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



Ard Reachtaire Cuntas agus Ciste
Comptroller and Auditor General

..... 2025

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF INCOME AND EXPENDITURE

	Notes	Year ended 31 December 2024	Year ended 31 December 2023
		€	€
Income			
Core project income	8a	579,308	951,120
Department of Education grant	7	4,400,531	3,142,880
Funding for pension costs		64,396	61,738
Non-core project income	8b	4,220	17,878
Test department sales		1,206,642	1,207,771
Publication sales		1,936	1,911
Other operating income		40,755	(3,607)
Proceeds on sale of fixed assets		193,477	-
Net deferred funding for pensions	14.1	<u>664,000</u>	<u>723,000</u>
		<u>7,155,265</u>	<u>6,102,691</u>
Expenditure			
Staff costs	12	3,515,437	2,832,785
Other operating expenses	9	2,131,846	2,152,388
Retirement benefit costs	14.1	728,396	784,738
Depreciation	15	<u>48,687</u>	<u>32,707</u>
		<u>6,424,366</u>	<u>5,802,618</u>
Total comprehensive income relating to the year		730,899	300,073
Income and expenditure account brought forward		<u>3,326,730</u>	<u>3,026,657</u>
Income and expenditure account carried forward		<u>4,057,629</u>	<u>3,326,730</u>

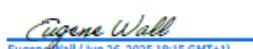
Educational Research Centre has no recognised gains or losses other than those reported in the Statement of Income and Expenditure and the Statement of Comprehensive Income. The results for the year have been calculated on the historical cost basis. Educational Research Centre's income and expenses all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

Approved by the board on 26 June 2025 and signed on its behalf by:



Dr John Regan
Chief Executive Officer

26 June 2025



Dr Eugene Wall
Chairperson

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF COMPREHENSIVE INCOME

	Notes	Year ended 31 December 2024	Year ended 31 December 2023
		€	€
Total comprehensive income relating to the year		730,899	300,073
Actuarial gain on retirement benefit obligations	14.1	530,000	288,000
Adjustment to deferred retirement benefits funding	14.1	(530,000)	(288,000)
Total comprehensive income in the year		<u>730,899</u>	<u>300,073</u>

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF FINANCIAL POSITION

	Notes	31 December 2024 €	31 December 2023 €
NON-CURRENT ASSETS			
Property, plant and equipment	15	<u>556,054</u>	<u>502,584</u>
CURRENT ASSETS			
Stocks	16	206,988	261,767
Receivables	17	113,441	310,057
Cash and cash equivalents	23	<u>3,968,929</u>	<u>2,976,334</u>
		4,289,358	3,548,158
PAYABLES			
Amounts falling due within one year	18	<u>(337,783)</u>	<u>(274,012)</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		4,507,629	3,776,730
Deferred funding asset for pensions – Unfunded scheme	14	9,521,000	9,387,000
Pension liabilities – Unfunded scheme	14.1	<u>(9,521,000)</u>	<u>(9,387,000)</u>
NET ASSETS		<u>4,057,629</u>	<u>3,776,730</u>
RESERVES			
Capital reserve	22	450,000	450,000
Income and expenditure account		<u>4,057,629</u>	<u>3,326,730</u>
TOTAL RESERVES		<u>4,507,629</u>	<u>3,776,730</u>

Approved by the board on 26 June 2025 and signed on its behalf by:



Dr John Regan
Chief Executive Officer



Dr Eugene Wall
Chairperson

EDUCATIONAL RESEARCH CENTRE

STATEMENT OF CASH FLOWS

	Year ended 31 December 2024	Year ended 31 December 2023
	Notes	€
Cash flows from operating activities		
Total income for the year	730,899	300,073
Adjustments for:		
Depreciation	48,687	32,707
Gain on disposal of fixed assets	<u>(193,477)</u>	—
	586,109	332,780
Movements in working capital:		
Movement in stocks	54,779	45,979
Movement in receivables	196,616	118,525
Movement in payables	<u>63,771</u>	<u>(19,715)</u>
Net cash inflow from operating activities	<u>901,275</u>	<u>477,569</u>
Cash flows from investing activities		
Payments to acquire property, plant and equipment	(106,657)	(41,553)
Disposal of property, plant and equipment	<u>197,977</u>	—
Net cash inflow/(outflow) from investing activities	<u>91,320</u>	<u>(41,553)</u>
Net increase in cash and cash equivalents	992,595	436,016
Cash and cash equivalents at beginning of financial year	<u>2,976,334</u>	<u>2,540,318</u>
Cash and cash equivalents at end of financial year	23	<u>3,968,929</u>
		<u>2,976,334</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

2. STATEMENT OF COMPLIANCE

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of preparation

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

b) Income

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

c) Property, plant and equipment and depreciation

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

Buildings	-	4% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Computer equipment	-	25% Straight line
Artwork	-	0% Straight line

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

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

d) Financial assets

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

e) Government grants

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

f) Stocks

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

g) Trade and other receivables

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

h) Cash and cash equivalents

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

i) Trade and other payables

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

j) Taxation

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

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

k) Pensions

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

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

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

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

Amounts charged are calculated using the following rates:

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

l) Receivable Asset

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

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

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

I) Receivable Asset (continued)

Single Public Service Pension Scheme (“SPSPS”)

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

4. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

This is calculated in respect of holidays earned but not taken at the balance sheet date of 31 December 2024 that is attributed across the whole population of employees.

b) Property, Plant and Equipment

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

5. GOING CONCERN

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

In this regard the entity has considered that as confirmation of funding for 2025, and the budget for 2025 submitted to the Department of Education in June 2024 and confirmed by the Department of Education on 10 January 2025. The Department of Education undertake this annual process close to the year end and therefore budgets beyond 2025 have not yet been agreed upon. Historically the entity has had no issue in securing continued financing.

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

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

6. INCOME

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

7. GRANTS RECEIVED

The ERC was allocated three grants by the Department of Education in 2024, Pay, Non Pay and Pension. The purpose of the grants is to cover Pay, Non Pay (such as general office or project costs) and pension expenditure items. No capital grants were received.

A total grant of €4,979,839 (2023: €4,094,000) was received from the Department of Education. Of the total grants received €579,308 (2023: €951,120) is included in project income and €4,400,531 (2023: €3,142,880) 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

8. PROJECT INCOME

a) *Core Project Income*

Core Project Income	Grantor	2024 €	2023 €
Delivering Equality of Opportunity in Schools (DEIS)	Department of Education – Social Inclusion Unit	1,772	7,097
Programme for International Student Assessment (PISA)	Department of Education – Central Policy Unit	119,581	18,912
Trends in International Mathematics and Science Study (TIMSS)	Department of Education – Central Policy Unit	12,363	804,998
Progress in International Reading Literacy Study (PIRLS)	Department of Education – Central Policy Unit	312,051	74,334
Test Standardisation	Department of Education – Central Policy Unit	5,341	4,513
National Assessment (NAMER)	Department of Education – Central Policy Unit	676	5,654
Post primary assessment and diagnosis – English for NEPS	Department of Education – Central Policy Unit	-	8
Computer based testing (CBT/DOTS)	Department of Education – Central Policy Unit	14,170	17,395
Gaelteach Recognition Scheme (GRS)	Department of Education – Central Policy Unit	4,896	18,209
Measúnú agus Diagnóisic Litearthachta don Iar-bhunscoil Ghae	Department of Education – Central Policy Unit	9,281	-
Drumcondra Test of Early Numeracy	Department of Education – Central Policy Unit	91,477	-
Post-Primary Assessment and Diagnosis of Literacy - English	Department of Education – Central Policy Unit	1,414	-
France, Luxembourg, Italy and Portugal	Department of Education – Central Policy Unit	<u>6,286</u>	-
+			
		<u>579,308</u>	<u>951,120</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 7) but is invoiced to the Social Inclusion Unit of the Department of Education.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

8. PROJECT INCOME *(continued)*

b) *Non-Core Project Income*

Non-Core Project Income	Grantor	2024	2023
		€	€
Digital Learning Framework (DLS)	Department of Education – ICT Policy Unit	4,220	-
Teacher Professional Learning (TPL/CPD – Wellbeing)	Department of Education – Teacher Education Section	-	17,828
		<u>4,220</u>	<u>17,878</u>

Non-core projects are projects which are not included in the overall yearly DES funding and relate to ad-hoc projects (such as the Digital Learning Framework or Teacher Professional Learning). These projects attract specific funding from sections of the Department other than Central Policy Unit (CPU) or other agencies and each funding relate only to the relevant projects. Gaelteach Recognition Scheme is included in Core Project Income for 2024.

Digital Learning Framework (DLS), there was an outstanding credit note from 2023 for €22,564 for an over charge by the ERC, the 2024 income was used in to offset this and a payment made in January 2025 of €18,345 to clear the suppliers account.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

9. OTHER OPERATING EXPENSES	Note	2024	2023
		€	€
Core project expenditure (see note below)	10	579,308	951,120
Non-core project expenditure (see note below)	11	4,220	77,264
Printing, postage and stationery		370,665	443,775
Opening stock		261,767	307,746
Closing stock		(206,988)	(261,767)
Staff recruitment and training		137,461	62,594
Rent payable		18,240	15,120
Rates		185	(408)
Insurance		38,666	32,923
Light and heat		29,456	25,056
Cleaning		22,804	22,320
Repairs and maintenance		42,509	17,369
Telephone and Broadband		51,241	42,364
Computer costs		127,574	119,399
Conference costs		11,710	2,954
Travelling and subsistence		26,405	8,813
Maintenance contracts		109,998	30,444
Legal fees		55,248	20,656
Consultancy and professional		161,062	137,024
Audit and accountancy		111,168	48,144
Meeting room hire and catering		6,630	3,189
Bank charges		5,037	8,474
Invoice correction		130,131	-
General expenses		20,109	21,910
Waste management and refuse		4,988	2,356
Penalties and fines		1,135	1,620
Membership		<u>11,117</u>	<u>11,929</u>
		<u>2,131,846</u>	<u>2,152,388</u>

Note: Non-core project expenditure of €4,220 (2023: €77,264) does not include wages and salaries on non-core project work of €nil (2023: €16,650) as this is shown separately under wages and salaries. See note 12 for further detail.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

10. CORE PROJECT EXPENDITURE	Note	2024	2023
		€	€
Project hardware/software		50,516	366,610
Travel		41,934	62,414
Printing, postage and stationery		39,674	109,923
Survey, administration and technical support		30,637	221,439
Professional and consultancy		115,773	22,113
Membership		299,254	170,798
Sundry		<u>1,520</u>	(2,177)
		<u>579,308</u>	<u>951,120</u>

11. NON-CORE PROJECT EXPENDITURE	Note	2024	2023
		€	€
Travel		-	990
Printing, postage and stationery		1	2,426
Survey, administration and technical support		-	-
Professional and consultancy		4,219	-
IEA conference		-	<u>73,848</u>
		4,219	77,264
Wages and salaries – non-core project work	12	-	<u>16,650</u>
		<u>4,220</u>	<u>93,914</u>

12. EMPLOYEES AND REMUNERATION

Number of employees

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

	2024	2023
	Number	Number
Staff	61	56

The staff costs comprise:

Wages and salaries	<u>3,515,437</u>	<u>2,832,785</u>
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Included in wages and salaries charge for the year is €nil (2023: €16,650) on non-core project work.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

12. EMPLOYEES AND REMUNERATION *(continued)*

Pension costs for 2024 and HR payments are included in wages and salaries.

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

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

Educational Research Centre has accrued €70,345 (2023: €46,906) in relation to annual leave carryover for 2024.

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	
	2024	2023
60,001 - 70,000	11	4
70,001 - 80,000	2	2
80,001 - 90,000	4	4
90,001 - 100,000	4	1
100,001 – 110,000	1	0
110,001 - 120,000	1	0
120,001 - 130,000	1	2
130,001 – 140,000	1	0

13. BOARD MEMBERS' EMOLUMENTS

No Board members received Board fees during the year. Mr Edward Murtagh received payment of €nil (2023: €1,474) and vouched expenses of €nil (2023: €619) for his work on a project of the ERC. This payment is entirely separate from his work as an ERC Governing Board member. The sum of €11 in travel expense was paid to Ms Paula Fyans to attend a Board meeting. Any other board costs were arranged directly by the ERC.

Chief Executive Officer Salary And Benefits

	2024	2023
	€	€
Interim CEO Salary	-	113,940
New CEO	<u>140,192</u>	<u>21,496</u>
	<u>140,192</u>	<u>135,436</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

13. BOARD MEMBERS' EMOLUMENTS *(continued)*

The CEO received a payment of €467 (2023: Nil) for expenses relating to national travel, No international travel took place. During 2024, 6 Board meetings were held.

There was no Interim CEO in 2024, in 2023 €2,410 was paid for expenses relating to national and international travel.

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

14. PENSION COSTS – DEFINED BENEFIT

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

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

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

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.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

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

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

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

The latest full actuarial valuation of the Scheme for accounting purposes was carried out with effect from 31 December 2024 by an independent qualified actuary. The major assumptions used by the actuary are as follows:

	2024	2023
Rate of increase in salaries	3.30%	3.45%
Pension increases in payment	3.30%	3.40%
Discount rate	3.60%	3.45%
Inflation assumptions	2.30%	2.40%
Pension increases in deferment	3.30%	3.40%
State pension increase	2.30%	2.40%

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:

	2024	2023
Retiring today		
Males aged 65 at balance sheet date	22.3	22.2
Females aged 65 at balance sheet date	24.6	24.5
Retiring in 20 years		
Males aged 65 in 20 years' time	24.5	24.4
Females aged 65 in 20 years' time	26.6	26.5

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

14.1 Analysis of the amount charged to Income Statement

	2024 €	2023 €
Current service cost	536,000	516,000
Net interest expense	<u>337,000</u>	<u>337,000</u>
 Total operating charge	<u>873,000</u>	<u>853,000</u>
 Contributions from employees	<u>(138,000)</u>	<u>(109,000)</u>
 Charge to Income Statement	<u>735,000</u>	<u>744,000</u>
 Analysis of movement in scheme during the year	 2024 €	 2023 €
At start of year	(9,387,000)	(8,952,000)
 Movement in year :		
Current service costs (net of employee contributions)	(398,000)	(407,000)
Benefits paid	209,000	130,000
Contributions from employees	(138,000)	(109,000)
Actuarial gains	530,000	288,000
Net interest expense	<u>(337,000)</u>	<u>(337,000)</u>
 At end of year – Present value of scheme liabilities	<u>(9,521,000)</u>	<u>(9,387,000)</u>
 Pension asset in the balance sheet	 <u>9,521,000</u>	 <u>9,387,000</u>

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

The deferred funding asset for retirement benefits at 31 December 2024 amounts to €9.521m (2023: €9.387m).

€8.076m (2023: €8.443m) of the asset relates to the Colleges of Education Scheme and €1.445 (2023: €0.944m) 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:

	2024 €'000	2023 €'000
Funding recoverable in respect of current year retirement benefit costs	873	853
Benefits paid	<u>(209)</u>	<u>(130)</u>
	<u>664</u>	<u>723</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

	2024 €'000	2023 €'000	2022 €'000
Deferred benefit obligations	9,521	9,387	8,952
Experience gains/(losses) on scheme liabilities amount	530	288	4,798
Percentage of scheme liabilities	5.57%	3.07%	53.60%

The valuation used for FRS102 disclosures has been based on an actuarial valuation at 31 December 2024 by a qualified actuary taking account of the requirements of FRS102 in order to assess the scheme liabilities at 31 December 2024.

Single scheme members are included in the pension liability at 31 December 2024, the actuarial calculation took into account the differing entitlements that apply to the scheme.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

15. PROPERTY, PLANT AND EQUIPMENT

	Buildings €	Fixtures, fittings and equipment €	Computer equipment €	Artwork €	Total €
Cost					
At 1 January 2024	450,000	65,169	121,358	5,000	641,527
Additions	-	51,284	55,373	-	106,657
Disposals	-	-	(20,471)	(4,500)	(24,971)
At 31 December 2024	<u>450,000</u>	<u>116,453</u>	<u>156,260</u>	<u>500</u>	<u>723,213</u>
Depreciation					
At 1 January 2024	13,500	42,843	82,600	-	138,943
Charge for the year	18,000	9,722	20,965	-	48,687
Arising on disposals	-	-	(20,471)	-	(20,471)
At 31 December 2024	<u>31,500</u>	<u>52,565</u>	<u>83,094</u>	<u>-</u>	<u>167,159</u>
Net book value					
At 31 December 2023	<u>436,500</u>	<u>22,326</u>	<u>38,758</u>	<u>5,000</u>	<u>502,584</u>
At 31 December 2024	<u>418,500</u>	<u>63,888</u>	<u>73,166</u>	<u>500</u>	<u>556,054</u>

The main building occupied by the Educational Research Centre is owned by DCU. ERC have permitted use of the building at no cost. Work on a lease agreement has continued during 2024 to follow on from the transition agreement which expired in 2019.

Following on from its transition from St Patrick's College to an independent body in 2015 the ERC secured ownership of its Test Department building, in April 2023. The Building was originally purchased prior to the transition in 1980 with funds raised by the ERC directly through test sales. The building was transferred to DCU, St. Patricks College ceased trading.

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

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.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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

A bequest was made to the ERC in 2018 by former Director Thomas Kellaghan, in the form of a collection of Artwork, which was to be sold, and proceeds used for charitable/educational purposes. Up to 2024, the collection was held in storage and valued for the purposes of the FS at €5,000, due to fluctuations in the values and to minimise re-valuation costs year on year. The Board sanctioned the sale of the Artwork in 2024 for €197,977 and approximately 90% of the collection was sold in 2024. The funds are now held in a ring-fenced account while the Board develops a strategy for their use.

16. STOCKS	2024 €	2023 €
Finished goods and goods for resale	<u>206,988</u>	<u>261,767</u>

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

17. RECEIVABLES	2024 €	2023 €
Trade receivables	21,026	126,980
Other receivables	1,497	2,954
Prepayments and accrued income	<u>90,918</u>	<u>180,123</u>
	<u>113,441</u>	<u>310,057</u>

18. PAYABLES	2024 €	2023 €
Amounts falling due within one year		
Trade payables	77,324	44,220
Other creditors	22,193	-
Paye/Prsi	91,397	77,302
PSWT	8,122	408
Accruals	<u>138,747</u>	<u>152,082</u>
	<u>337,783</u>	<u>274,012</u>

19. CAPITAL COMMITMENTS

The entity had no material capital commitments at the year ended 31 December 2024.

EDUCATIONAL RESEARCH CENTRE

NOTES TO THE FINANCIAL STATEMENTS

20. RELATED PARTY TRANSACTIONS

Key management personnel in Educational Research Centre consists of the CEO. Total CEO remuneration amounted to €140,192 (2023: €135,436). The prior year is split between the Interim CEO for the period 1 January to 6 November 2023, €113,940 and the incoming CEO for the period 6 November 2023 to 31 December 2023 €21,496.

21. EVENTS AFTER END OF REPORTING PERIOD

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

22. CAPITAL RESERVE

	2024	2023
	€	€
Capital reserve	<u>450,000</u>	<u>450,000</u>

Following on from its transition from St Patrick's College to an independent body in 2015. The ERC has been pursuing the transfer of ownership of its Test Department building, located on The Richmond Road. The Test Department was purchased prior to the transition with funds raised by the ERC through test sales. The transfer of ownership was finalised in April 2023.

23. CASH AND CASH EQUIVALENTS

	2024	2023
	€	€
Cash and bank balances	<u>3,968,929</u>	<u>2,976,334</u>

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 26 June 2025 and signed on its behalf by:

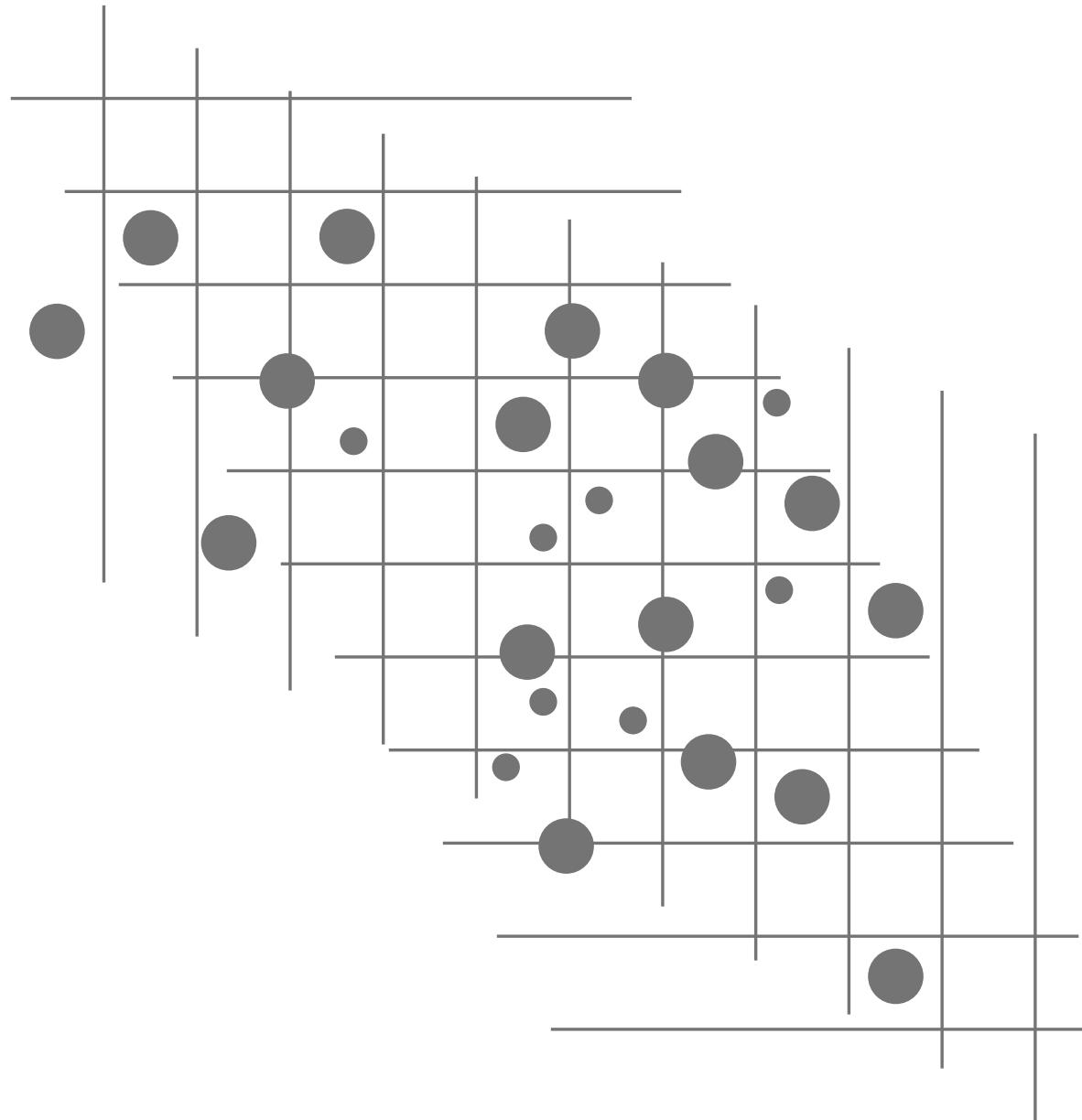


Dr John Regan
Chief Executive Officer


Eugene Wall (Jun 26, 2025 18:15 GMT+1)

Dr Eugene Wall
Chairperson

Foras Taighde ar Oideachas Educational Research Centre



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