



**Foras Taighde ar Oideachas**  
Educational Research Centre

# Annual Report

2025



**Annual Report**

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[www.erc.ie](http://www.erc.ie)

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# Chairperson's Foreword

It is a pleasure to introduce the Educational Research Centre's Annual Report for 2025. When I joined the Board as Chairperson in early 2025, the ERC was in the first year of implementing its Strategic Plan 2025-2030. It has been encouraging to see the Strategy progress from vision to action during my first year in the role.

The ERC delivered significant achievements in 2025, ranging from key milestones in major international assessments to the ever-expanding range of assessment services for schools. What connects them is a shared set of values grounded in a commitment to quality, independence, impact, respect and teamwork.

These values animate the ERC's objectives: to conduct rigorous, independent research and evaluation across all aspects of education and to provide an assessment support service to schools. Underpinning both is a singular purpose — to give teachers, schools and policymakers reliable evidence on which to base their decisions. Good decisions in education, as in much else, depend not simply on information but on information that is relevant, trustworthy and capable of being acted upon. For close to sixty years, the ERC has delivered on that mandate, and I have been impressed by the depth of expertise within the organisation and by the strong commitment to public service that pervades its work.

Supporting this work is the responsibility of the Board. Our primary role is to provide strategic direction for the ERC — guiding strategy, overseeing risk, ensuring the prudent use of public resources, fostering the highest standards of governance and ethics, and holding the Executive accountable for delivery. We aim to support the ERC by helping to build its capacity for the future and by working to ensure it has the resources necessary to deliver its statutory objectives.

I am grateful to my fellow Board members for the insight, independent judgement and commitment they brought to that work throughout the year. I also want to acknowledge the staff of the ERC, whose skill and dedication are the foundation of everything the Centre achieves. Finally, I want to extend my thanks on behalf of the Board to the

Department of Education and Youth, schools, and the many partners across the Irish and international education sectors whose support makes the work possible and contributes to its quality.

As we move further into the Strategic Plan 2025–2030, we will continue to support the ERC in delivering on its vital mandate and its strategic ambitions, so that it remains a centre of excellence in educational research for many years to come.

Professor Eugene Wall  
Chairperson

# CEO's Introduction

It is my privilege to present the 2025 Annual Report of the Educational Research Centre. This report sets out the Centre's work during a significant year for the organisation — the first year of implementation of our Strategic Plan 2025–2030. For almost six decades, the ERC has played a central role in supporting the Irish education system through high-quality research, assessment and evaluation, and in 2025 we continued to build on that strong foundation with renewed purpose.

2025 was a particularly significant year for our research programme. We successfully delivered the PISA 2025 main study in more than 170 schools across Ireland, published major reports arising from PISA 2022 and TIMSS 2023, completed the PIRLS 2026 field trial, and progressed planning for the next cycle of NAMER.

The ERC also continued to strengthen its assessment support services. We advanced the development of our Drumcondra tests, expanded our Irish-language assessment offering, and enhanced ERC DOTS, our online testing platform used by schools throughout Ireland. These developments reflect our commitment to providing reliable, accessible and curriculum-aligned assessment tools for educators.

Alongside these achievements, we invested in our organisation, our people and our infrastructure. We continued to enhance governance, data protection, sustainability initiatives and staff development, ensuring that the ERC remains well positioned to deliver on its public service mission and respond to the needs of the education sector.

I would like to thank the ERC Board, the Department of Education and Youth, our partners across the education system and, most importantly, our staff for their commitment and professionalism throughout the year. Their expertise and dedication underpin everything we achieve.

As we look ahead, we remain focused on delivering impactful research, strengthening assessment services, and ensuring that the ERC continues to make a meaningful contribution to educational improvement and learner outcomes across Ireland.

John Regan  
Chief Executive Officer

# Acronyms and Abbreviations

|              |                                                                         |
|--------------|-------------------------------------------------------------------------|
| <b>AEA-E</b> | Association for Educational Assessment – Europe                         |
| <b>AERA</b>  | American Educational Research Association                               |
| <b>AI</b>    | Artificial Intelligence                                                 |
| <b>AP</b>    | Assistant Principal                                                     |
| <b>ARC</b>   | Audit and Risk Committee                                                |
| <b>BCP</b>   | Business Continuity Plan                                                |
| <b>BER</b>   | Building Energy Rating                                                  |
| <b>CEO</b>   | Chief Executive Officer                                                 |
| <b>CO</b>    | Clerical Officer                                                        |
| <b>CPU</b>   | Central Policy Unit                                                     |
| <b>DCU</b>   | Dublin City University                                                  |
| <b>DEIS</b>  | Delivering Equality of Opportunity in Schools                           |
| <b>DES</b>   | Department of Education and Skills                                      |
| <b>DEY</b>   | Department of Education and Youth                                       |
| <b>DGSA</b>  | Data Sharing and Governance Act 2019                                    |
| <b>DoE</b>   | Department of Education                                                 |
| <b>DOTS</b>  | Drumcondra Online Testing System                                        |
| <b>DPIA</b>  | Data Protection Impact Assessment                                       |
| <b>DRP</b>   | Disaster Recovery Plan                                                  |
| <b>DRT</b>   | Drumcondra Reasoning Test                                               |
| <b>DSA</b>   | Data Sharing Agreement                                                  |
| <b>DTEL</b>  | Drumcondra Test of Early Literacy                                       |
| <b>DTEN</b>  | Drumcondra Test of Early Numeracy                                       |
| <b>EDI</b>   | Equality, Diversity and Inclusion                                       |
| <b>EEA</b>   | European Economic Area                                                  |
| <b>EPA</b>   | Environmental Protection Agency                                         |
| <b>EPEAT</b> | Electronic Product Environmental Assessment Tool                        |
| <b>ERC</b>   | Educational Research Centre                                             |
| <b>ESAI</b>  | Educational Studies Association of Ireland                              |
| <b>EU</b>    | European Union                                                          |
| <b>FOI</b>   | Freedom of Information                                                  |
| <b>FTE</b>   | Full-Time Equivalent                                                    |
| <b>GDPR</b>  | General Data Protection Regulation                                      |
| <b>GIS</b>   | Geographic Information System                                           |
| <b>GPG</b>   | Gender Pay Gap                                                          |
| <b>GSRS</b>  | Gaeltacht Schools Recognition Scheme                                    |
| <b>HEO</b>   | Higher Executive Officer                                                |
| <b>HoR</b>   | Head of Research                                                        |
| <b>HR</b>    | Human Resources                                                         |
| <b>ICT</b>   | Information and Communications Technology                               |
| <b>IEA</b>   | International Association for the Evaluation of Educational Achievement |
| <b>IJE</b>   | Irish Journal of Education                                              |
| <b>IPPN</b>  | Irish Primary Principals' Network                                       |

|                |                                                                               |
|----------------|-------------------------------------------------------------------------------|
| <b>IRC</b>     | International Research Conference                                             |
| <b>IT</b>      | Information Technology                                                        |
| <b>LAI</b>     | Literacy Association of Ireland                                               |
| <b>MDLI-G</b>  | Measúnú agus Diagnóisic Litearthachta don Iarbhunscoil Ghaeilge               |
| <b>MEI</b>     | Mathematics Education in Ireland                                              |
| <b>M&amp;R</b> | Monitoring and Reporting                                                      |
| <b>NALA</b>    | National Adult Literacy Agency                                                |
| <b>NAMER</b>   | National Assessment of Mathematics and English Reading                        |
| <b>NCCA</b>    | National Council for Curriculum and Assessment                                |
| <b>NCSE</b>    | National Council for Special Education                                        |
| <b>NDP</b>     | National Development Plan                                                     |
| <b>NEPS</b>    | National Educational Psychological Service                                    |
| <b>OECD</b>    | Organisation for Economic Co-operation and Development                        |
| <b>OGP</b>     | Office of Government Procurement                                              |
| <b>PDA</b>     | Performance Delivery Agreement                                                |
| <b>PIRLS</b>   | Progress in International Reading Literacy Study                              |
| <b>PISA</b>    | Programme for International Student Assessment                                |
| <b>PO</b>      | Principal Officer                                                             |
| <b>PPAD-E</b>  | Post-Primary Assessment and Diagnosis – English                               |
| <b>REKM</b>    | Research Evaluation and Knowledge Mobility (Unit)                             |
| <b>RoPA</b>    | Record of Processing Activities                                               |
| <b>RPPSG</b>   | Research, Policy and Practice Steering Group                                  |
| <b>SAR</b>     | Spatial and Abstract Reasoning Test                                           |
| <b>SEAI</b>    | Sustainable Energy Authority of Ireland                                       |
| <b>SEC</b>     | State Examinations Commission                                                 |
| <b>SI</b>      | Statutory Instrument                                                          |
| <b>SPHE</b>    | Social, Personal and Health Education                                         |
| <b>STen</b>    | Standard Ten score                                                            |
| <b>TGD-G</b>   | Triail Ghaeilge Dhroim Conrach do Bhunscoileanna Gaeltachta agus Lán-Ghaeilge |
| <b>TGD-R</b>   | Triail Ghaeilge Dhroim Conrach do Scoileanna Rialta                           |
| <b>TIMSS</b>   | Trends in International Mathematics and Science Study                         |
| <b>TMDI</b>    | Triail Mhatamaitice Dhroim Conrach d'Iar-bhunscoileanna                       |
| <b>TRST</b>    | Triail Spásúil agus Réasúnaíochta Theibí                                      |
| <b>WEEE</b>    | Waste Electrical and Electronic Equipment                                     |

## Section 1

# Overview of the ERC



Foras Taighde ar Oideachas  
Educational Research Centre

# 1. Overview of the ERC

## Introduction

For almost six decades, the Educational Research Centre (ERC) has played a pivotal role in advancing educational research, assessment and evaluation in Ireland.

Established in 1966 in St Patrick's College, Drumcondra, and formally constituted as a statutory body in September 2015 under Section 54 of the Education Act 1998, the ERC has evolved into an internationally recognised centre of excellence, providing evidence and insights to support learners, educators, policymakers and the wider education community.

The Establishment Order (S.I. No. 392 of 2015) defines two core objects of the ERC: the provision of assessment support services to schools and centres for education, and the conduct of independent educational research at all levels of the education system.

The Establishment Order (Articles 8 and 9) also sets out a non-exhaustive list of activities consistent with the furtherance of the objects and functions of the ERC and reflective of the ERC's unique position in connecting research, practice and policy, and of its extensive engagement across the education landscape in Ireland and internationally.

2025 marked the first year of implementation of the ERC's Strategic Plan 2025–2030, which sets the course for the organisation in delivering high-quality research, innovative assessment services and evidence-informed policy support. Throughout the year, the ERC's work was guided by this strategic framework, its annual workplan and the responsibilities set out in its establishing legislation.

In 2025, the ERC delivered and participated in major national and international studies of educational achievement, ensuring the secure collection, analysis and reporting of data that contribute to a deeper understanding of educational outcomes and experiences. It also engaged in the development and update of a number of standardised tests in both English and Irish languages to further assist schools in assessing attainment levels and academic standards as well as identifying special education needs.

Alongside this work, the ERC conducted programme evaluations, advanced independent

research initiatives, built research and assessment capacity, provided expert advice and contributed to national and international advisory groups and networks.

The breadth of the Centre's activities illustrates the value of collaboration across all levels of the education system. Through partnerships with schools, government departments, agencies, researchers and international organisations, the ERC continues to generate evidence that supports educational improvement, strengthens policy development and contributes to better outcomes for learners.

This Annual Report, submitted by the Board of the Educational Research Centre to the Minister for Education in accordance with Section 52 of the Establishment Order, presents an overview of the Centre's activities, achievements and governance during 2025.

## Overview of the ERC's Strategic Plan 2025-2030

In 2025, the ERC launched its new Strategic Plan for the period 2025-2030, building on its previous plan covering the period 2022 – 2024. The strategy was developed through consultation with staff, the ERC Board, the Department of Education (DEY) and its agencies and other external stakeholders, ensuring it reflects the evolving educational environment in which the ERC operates.

The Strategic Plan reaffirms the ERC's commitment to excellence in educational research and recognises the ERC's unique role within the Irish education system. It sets out guidance for organisational development, innovation and service delivery over the duration of the plan.

The Strategic Plan 2025–2030, published on the ERC website, is organised around three interconnected themes:

1. **Impactful Research:** To efficiently deliver high-quality, evidence-based research that impacts and informs policy, practice, and decision-making in education.
2. **Assessment Support Services:** Through exceptional quality and innovative solutions, to remain the leading authority in assessment support services for schools in Ireland.
3. **Our Organisation:** Ensure organisational excellence through a transformed physical and digital workplace that maximises inclusivity, effectiveness and international recognition.

These strategic themes provide a framework for the ERC to continue delivering high-quality evidence-based research and services that support learners, educators, policymakers and the wider education community.

## Organisational Structure

The ERC was established in 2015 (SI 392 of 2015) and is led by a Board of five members.

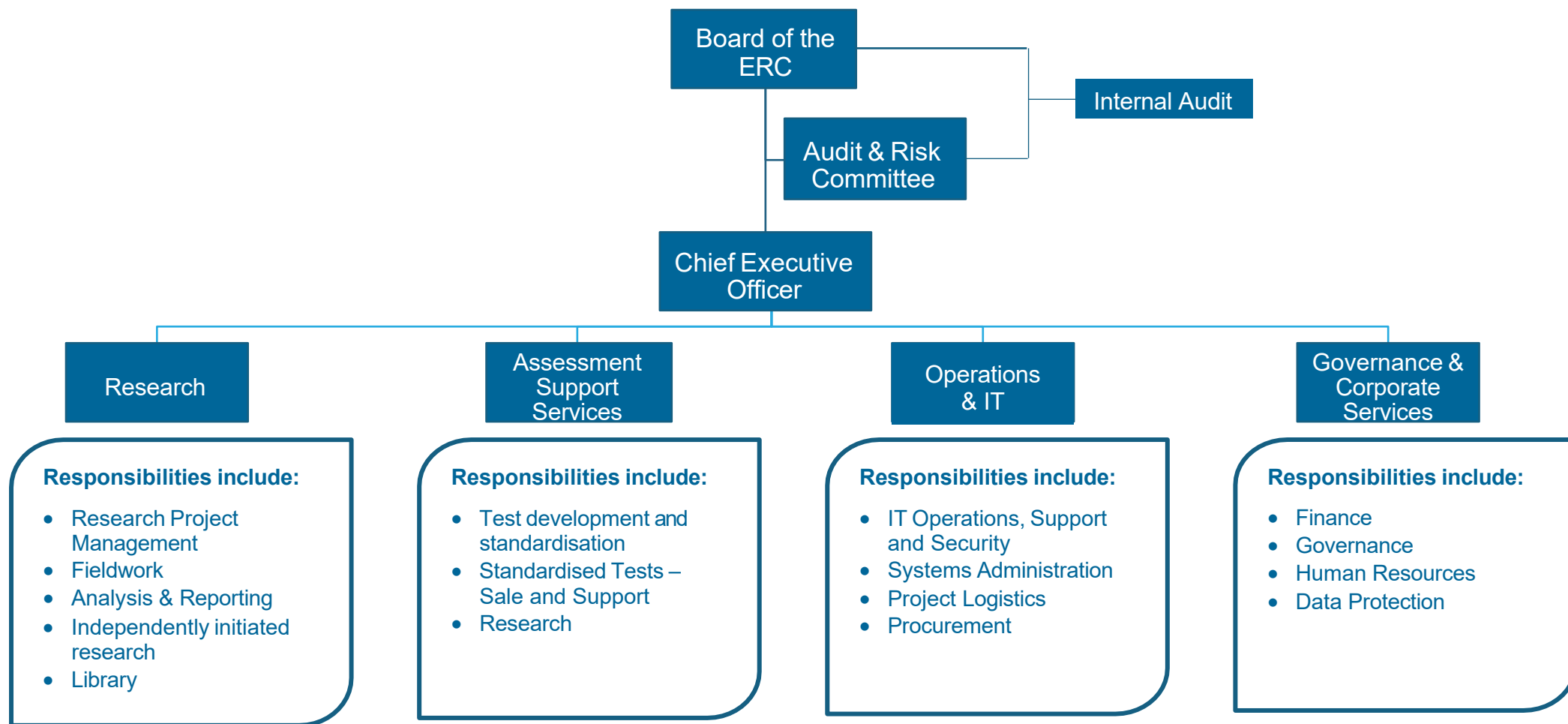
At the end of the reporting period the ERC had five Board members:

- Prof Eugene Wall, 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 and 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 2025, the ERC had sanction for 71.1 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 2025-2030.



## Section 2

# Overview of work of the ERC in 2025



Foras Taighde ar Oideachas  
Educational Research Centre

## 2. Overview of work of the ERC in 2025

### Introduction

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

- Large-scale International and National Assessments
- Standardised Testing – development and support
- Data analysis and research support
- Independently-initiated research
- Programme Evaluation and Support

Most of the research currently in progress at the ERC is undertaken on behalf of the Department of Education and Youth. 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 and Operations team.

This section provides an overview of our activities and outputs in 2025, with brief summaries of major research projects. The ERC's Research Strategy, which outlines the Centre's research priorities and goals over the 2025 to 2030 period, was published in April 2025. Further details on the research and the researchers involved are available on the ERC website ([www.erc.ie](http://www.erc.ie))

### International and National Assessments

#### PISA 2022

The Programme for International Student Assessment (PISA) is an initiative of the Organisation for Economic Co-operation and Development (OECD). 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 has been 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 a digital format, which provides a more interesting and interactive experience for participating students.

In December 2023, the ERC published the main results of the 2022 cycle of PISA. In 2025, two thematic reports drawing on data from PISA 2022 – one examining the wellbeing of Irish adolescents<sup>1</sup> and the other providing a profile of post-primary mathematics teachers<sup>2</sup> – were published. Work on a mathematics report, which considers mathematics achievement in Ireland in more detail and also draws on the background data collected in the questionnaire was in progress in 2025.

## PISA 2025

More than 90 countries/economies participated in PISA 2025. Science was 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 main study for PISA 2025 took place in March and April 2025. We tested over 6,000 students in 172 schools. In addition to students, principals, science coordinators, and parents/guardians of the selected students were also asked to complete questionnaires.

The student assessments and questionnaires, along with the school and science coordinator questionnaires, were fully computer-based and were administered online.

Parent questionnaires, however, were administered on paper.

In addition to administering the PISA study in Ireland, ERC researchers engaged with agencies in Ireland and abroad on Ireland's engagement in and use of PISA data, including the National Adult Literacy Agency's (NALA) *National Skills Conversation*, and PISA events organised by the Greek and Cypriot Ministries of Education. ERC researchers also continued to engage with the OECD's PISA peer learning partnership programme to support the Kenyan National Examinations Council (KNEC) in their first administration of the study. This included welcoming team members from KNEC to ERC offices in May 2025 to observe PISA administration in Ireland.

The PISA 2025 results are scheduled to be released in September 2026.

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<sup>1</sup> The report is available at <https://doi.org/10.70092/1691823.1225>

<sup>2</sup> The report is available at <https://doi.org/10.70092/1691816.1225>

## 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 completed cycle of TIMSS (2023) marked Ireland's transition to computer-based assessment, and included an additional National Mode Effect Study to assess mode effects (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.

In 2025, a series of four contextual reports were prepared that describe findings from the student, parent, teacher, and school questionnaires that are administered alongside the achievement tests in TIMSS 2023, as well as providing additional analysis on students' environmental knowledge and attitudes. These are:

- *Environmental knowledge and attitudes in Ireland's schools: Findings from TIMSS 2023* (<https://doi.org/10.70092/5142220.0525>).
- *Trends in students' school experiences and attitudes towards mathematics and science: TIMSS 2015-2023* (<https://doi.org/10.70092/2091315.0625>).
- *Continuity and change in Ireland's schools and classrooms: TIMSS 2011–2023* (<https://doi.org/10.70092/2091333.0925>).
- *The home learning environment of students in Ireland: New findings from TIMSS 2023* (<https://doi.org/10.70092/2091381.1225>).

Each of these reports was accompanied by summary infographics to assist in disseminating the main findings to schools, agencies, and other stakeholders.

## TIMSS 2027

TIMSS 2027 is the current cycle of the Trends in International Mathematics and Science Study. TIMSS 2027 follows the 2023 cycle by collecting updated data on the mathematics

and science achievement of pupils in the Fourth and/or Eighth grades (equivalent to Fourth Class and Second Year in Ireland). The assessment is being carried out completely digitally in Ireland, with the exception of questionnaires for parents which will be available on paper as well as online.

In 2025, the assessment framework for TIMSS was updated for the 2027 cycle and new items and interactive tests were developed at an international level, including substantial input from the ERC who led on the development of new mathematics items. Preparations for the administration of the field trial to be carried out in spring 2026 also took place, including sample selection, liaising with sampled schools and classes, procurement, and instrument preparation. Approximately 40 primary schools and 30 post-primary schools were sampled to take part in the field trial in Ireland, including about 1500 Fourth Class pupils and 1500 Second Year students, as well as their mathematics and science teachers, school principals, and parents.

## 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.

In 2025, the ERC implemented the PIRLS field trial in Ireland, successfully implementing digital testing in 40 sampled schools. Lessons learned from the field trial will inform main study data collection in 2026. PIRLS team members attended international scoring training and they also participated in the 5<sup>th</sup> PIRLS National Research Coordinators' meeting where preparations were put in place for the main study.

## NAMER 2021

The Educational Research Centre (ERC) designs, implements and reports on the National Assessment of Mathematics and English Reading (NAMER) at the request of the Department of Education and Youth.

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.

The context report for the 2021 cycle of NAMER,<sup>3</sup> which draws on data from questionnaires administered to pupils, teachers and school principals, was published in spring 2025.

## NAMER 2028

In 2025, the ERC engaged with the Department of Education and Youth on planning for the next cycle of the study. The next iteration of NAMER will run in 2028 with a field trial in 2027. The 2028 study will begin the process of moving the assessment from a paper-and-pencil format to a computer-based test.

## Programme Evaluation and Support

### Educational Disadvantage and Social Inclusion

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 support the DEIS Strategy to 2035.

### 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

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<sup>3</sup> The report can be accessed at <https://doi.org/10.70092/1413183.0325>

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 on analysis and reporting of outcomes from GSRS continued throughout 2025. The ERC will publish three reports from the study in 2026.

## Special Education Teacher Allocation Model

The Special Education Teacher 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 Youth.

## Independently initiated Research

### Peer-reviewed papers, book chapters, and conference presentations

In 2025 our researchers published a number of articles in peer reviewed journals and magazines, including *Peabody Journal of Education*, *IEA Insider*, *IEA Compass: Briefs in Education series*, *Irish Educational Studies*, *Frontiers in Education*, *Studies in Educational Evaluation*, *Leadership+*, *Ireland's Education Yearbook*, *InTouch* and the *Irish Journal of Education*.

Our researchers also presented at a number of workshops, invited lectures, seminars and conferences, including at the *International Association for the Evaluation of Educational Achievement International Research Conference (IEA IRC)*, the *American Educational Research Association (AERA) conference*, the *Association for Educational Assessment – Europe (AEA-E) conference*, the *International Symposium for Numeracy Education*, the *Oeiras Education Forum*, the *Literacy Association of Ireland (LAI) conference*, the *Mathematics Education in Ireland (MEI) conference*, the *Educational Studies Association of Ireland (ESAI) conference*, and the *Department of Education and Youth's Education summit*. A number of presentations were also given to the Department of Education and

Youth and related public bodies.

## Irish Journal of Education – Volume 49

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 49 in 2025 were Dr Brenda Donohue, Dr Aidan Clerkin, Dr Emer Delaney, Dr Vasiliki Pitsia and Dr Rachel Perkins.

Seven articles were published in Volume 49:

- *Insights into the process of developing policy and guidance for Transition Year programmes*
  - Paul Behan and Michelle Geraghty
- *Exploring the implications of moving the PISA testing period from spring to autumn: A multilevel analysis using achievement data in Ireland*
  - Sylvia Denner, Michael O’Leary, and Gerry Shiel
- *Engaging social media influencers to foster academic integrity in Irish higher education: A reflective analysis and strategic action plan*
  - Charles Alves de Castro
- *A cross-cultural perspective on academic resilience, academic vulnerability, and student attitudes towards mathematics: An analysis of TIMSS 2019 data*
  - Vasiliki Pitsia and Rachel Perkins
- *Mapping learning in higher education: The Embedding Content Across Academic Programmes toolkit*
  - John Pierce, Mary Beades, and Andrew Shields
- *On the cusp of the wellbeing wave: Challenges in teaching SPHE according to initial teacher education students*
  - Margaret Nohilly
- *Language preferences of the autistic community and educators living in Northern Ireland and the Republic of Ireland*
  - Laura Gormley, Devon Ramey, Carrie Grennan, and Nathalie Koka

A large volume of additional submissions were received and reviewed, some of which will appear in 2026. A special issue (Volume 50) will also be published in 2026, marking 60 years of the ERC.

## Supporting staff research and education

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

## Standardised Testing – Development and Support

The Drumcondra tests, often referred to as “Drumcondras”, are standardised tests developed by the ERC to assess pupils’ achievement in English reading, Mathematics, Irish, and 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.

## Test Development

In 2025, the ERC continued work on a 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 tests of early literacy and early 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:
  - **Triail Luathlitearthachta Dhroim Conrach** – Leabhrán an Ghrúpa agus Agallamh Aonair (Gaeilge)
  - **Drumcondra Test of Early Literacy** – Group Booklet and Individual Interview (English)
  - **Triail Luathuimhearthachta Dhroim Conrach** – Leabhrán an Ghrúpa agus Agallamh Aonair (Gaeilge)
  - **Drumcondra Test of Early Numeracy** – Group Booklet and Individual Interview (English)

In 2025, group booklets were piloted with Senior Infants and individual interviews with Senior Infants and First Class. Data from all pilot studies were analysed to allow preparation of revised versions of the tests for validation (in the case of the group booklets) and further piloting (in the case of the individual interviews).

- **Post-Primary Assessment and Diagnosis – English (PPAD-E)** is an English-language test of literacy. In 2024, working with colleagues from NEPS, we commenced work to expand PPAD-E for additional cohorts at post-primary level. The standardisation study for these cohorts took place in autumn 2025 and the test is scheduled for release to schools in autumn 2026.
- **Measúnú agus Diagnóisic Litearthachta don Iarbhunscoil 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. Following on from the standardisation study for MDLI-G in late-2024, the data were processed to produce norms. Supporting materials such as manuals and

training videos were produced and the test became available to schools for purchase in autumn 2025.

- **Triail Ghaeilge Dhroim Conrach:** In 2025, work began on the redevelopment of the Triail Ghaeilge Dhroim Conrach, a test of Irish reading and listening for Irish- and English-medium primary schools. At the launch of the project, a questionnaire was circulated to schools to gather views on the existing tests. Following curriculum review and drafting of the framework, item writing was carried out. Illustrators and subject experts were engaged in order to prepare test booklets for piloting in spring 2026.
- **Triail Litrithe Gaeilge Dhroim Conrach do Bhunscoileanna and Drumcondra Primary Spelling Test:** Work also began in 2025 on the redevelopment of the Drumcondra Primary Spelling Test, as well as the development, for the first time, of a test of Irish spelling for Irish-medium primary schools. Both studies were launched later in the year, with work initially focusing on literature reviewing and framework development. Towards the end of Q4, scoping surveys were circulated to the relevant school populations to gather feedback on pedagogy and assessment in relation to spelling in both target languages.

## 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.

A number of tests were added to the DOTS platform in 2025. These include the Spatial and Abstract Reasoning Test (SAR) and its Irish-language version (Triail Spásúil agus Réasúnaíochta Theibí; TRST). These tests are intended to act as an optional add-on for schools participating in the Drumcondra Reasoning Test (DRT). In addition, an Irish-language version of the Drumcondra Post-Primary Mathematics test, Triail Mhatamaitice Dhroim Conrach d'Iar-bhunscoileanna (TMDI) was also launched in 2025.

In 2025, we commenced a procurement process for the next iteration of our DOTS platform for schools. This procurement process is expected to conclude in late 2026.

### 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. Zendesk was procured in 2025 for roll out in Q1 2026 in order to streamline our call support systems and increase efficiency.

## Section 3

# Strategic Plan 2025-30 – Review of Activities



Foras Taighde ar Oideachas  
Educational Research Centre

### 3. Strategic Plan 2025-30 – Review of Activities

| Objective                        | Number | Action                                                                                                                                                                             | Timeline | Status at end 2025                                                                                                                                                              |
|----------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Objective 1 - Impactful Research | 1.1    | Develop a research strategy, aligned with ERC's skills, resources, priorities of the Department of Education and the needs of stakeholders.                                        | Q4 2025  | Completed Q4 2025<br>Published on the website.                                                                                                                                  |
|                                  | 1.2    | Hold regular meetings with the Department of Education Research Unit and sections on the ERC research agenda, work plan and the research needs and priorities of the Department    | Annually | Meetings held with the Research, Social Inclusion, CAP, Inspectorate, NEPS, Youth, Special Education, Teacher supply and Gaeilge units to discuss research priorities and needs |
|                                  | 1.3    | Support the Department of Education through participation in the Research, Policy and Practice Steering Group (RPPSG)                                                              | Ongoing  | ERC attended all RPPSG meetings in 2025                                                                                                                                         |
|                                  | 1.4    | Undertake research projects on behalf of other public bodies or on the initiative of the ERC, subject to resources and within an agreed work plan with the Department of Education | Ongoing  | No projects for other public bodies or on the initiative of ERC undertaken in 2025                                                                                              |
|                                  | 1.5    | Undertake large-scale assessment projects on behalf of the Department of Education, including PISA, PIRLS, TIMSS and NAMER                                                         | Ongoing  |                                                                                                                                                                                 |
|                                  | 1.5.1  | <i>PISA 2022 Thematic Reporting</i>                                                                                                                                                | 2022     | Two PISA 2022 reports published in Q4 2025. One final report (mathematics) to be published Q2 2026                                                                              |
|                                  | 1.5.2  | <i>PISA 2025 Fieldwork &amp; Reporting</i>                                                                                                                                         | 2025     | Main study data collection completed and submitted to the international study team in Q3 2025                                                                                   |
|                                  | 1.5.3  | <i>PISA 2029 Fieldwork &amp; Reporting</i>                                                                                                                                         | 2029     | Preliminary planning with OECD ongoing                                                                                                                                          |
|                                  | 1.5.4  | <i>PIRLS 2026 Fieldwork &amp; Reporting</i>                                                                                                                                        | 2026     | Field trial data collection completed Q2 2025. Preparation for the main study data collection in spring 2026                                                                    |

| Objective | Number | Action                                                                                                                                     | Timeline | Status at end 2025                                                                                                                                                                                                             |
|-----------|--------|--------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |        |                                                                                                                                            |          | ongoing                                                                                                                                                                                                                        |
|           | 1.5.5  | <i>TIMSS 2023 Fieldwork &amp; Reporting</i>                                                                                                | 2023     | Four TIMSS 2023 thematic reports published in 2025                                                                                                                                                                             |
|           | 1.5.6  | <i>TIMSS 2027 Fieldwork &amp; Reporting</i>                                                                                                | 2027     | Preparation for field trial data collection in spring 2026 ongoing                                                                                                                                                             |
|           | 1.5.7  | <i>NAMER Fieldwork &amp; Reporting</i>                                                                                                     | 2028     | NAMER 2021 context report published Q2 2025. In 2025, the ERC engaged with DEY on planning for NAMER 2028                                                                                                                      |
|           | 1.6    | Support the Department of Education to assess programme outcomes and effectiveness through quantitative and qualitative evaluation studies | Ongoing  | Outcomes by DEIS status published in four TIMSS reports and the NAMER 2021 context report. Papers on reducing educational disadvantage and another on randomised control trials in education published Q2                      |
|           | 1.7    | Support the Department of Education in the analysis and modelling of data for the Special Education Teacher Allocation Model               | Annually | Model for 2025 completed                                                                                                                                                                                                       |
|           | 1.8    | Support our researchers to undertake academic research related to the work of the ERC                                                      | Ongoing  | Five journal articles published in 2025                                                                                                                                                                                        |
|           | 1.9    | Adopt a Digital First approach to research projects and operations                                                                         | Q4 2025  | PISA 2025 main study implemented as a fully digital study. Work is underway to transition to a fully digital administration for both TIMSS and PIRLS. Planning for the transition to digital testing in NAMER ongoing in 2025. |
|           | 1.10   | Publish a biannual newsletter targeted at policymakers and collaborators highlighting the ongoing research activities of the ERC           | Q1 2025  | Completed.                                                                                                                                                                                                                     |
|           | 1.11   | Expand our use of social media to reach stakeholders, including teachers, parents and students.                                            | Q1 2025  | Ongoing.                                                                                                                                                                                                                       |

| Objective                                 | Number | Action                                                                                                                                                             | Timeline | Status at end 2025                                                                                                                                                                           |
|-------------------------------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                           | 1.12   | Within one month of publication, we will convey the results and insights from major ERC research projects to schools, parents and students in an accessible format | Q1 2025  | A summary of key findings from the TIMSS 2023 main report, and related infographics were sent to all participating schools in Q1 2025 to coincide with the release of international database |
|                                           | 1.13   | Establish a dedicated Research Operations Unit to oversee data protection and logistics matters relating to ERC research projects                                  | Q2 2025  | Research Operations Unit established in Q1 2025                                                                                                                                              |
|                                           | 1.14   | Develop an ERC Open Data and Data Sharing policy                                                                                                                   | Q2 2026  | Delayed to 2027                                                                                                                                                                              |
|                                           | 1.15   | Review data policies and guidelines to ensure the ERC operates within the legal framework and safeguards against data breaches and cybersecurity threats           | Annually | Data policies and procedures are under constant review                                                                                                                                       |
|                                           | 1.16   | Subject to resources, establish a Data Management Shared Services Unit                                                                                             | Q4 2026  | To commence 2027                                                                                                                                                                             |
|                                           | 1.17   | Train staff on the use of data visualisation and GIS tools                                                                                                         | Q2 2027  | Two staff completed training on GIS tools in 2025                                                                                                                                            |
|                                           | 1.18   | Develop a Continuing Professional Development Strategy and Learning and Development plan for ERC staff                                                             | Q2 2026  | The work on this has been delayed to Q3 2026                                                                                                                                                 |
|                                           | 1.19   | Identify how AI tools can support its research activities, the development of standardised assessments and the education system                                    | Q2 2026  | To commence 2026                                                                                                                                                                             |
| Objective 2 - Assessment Support Services | 2.1    | Develop and release a range of standardised tests for primary and post-primary schools                                                                             | Ongoing  |                                                                                                                                                                                              |
|                                           | 2.1.1  | <i>Release the Post Primary Assessment &amp; Diagnostic Test - English (PPAD-E)</i>                                                                                | Q4 2026  | Data collection for the validation of PPAD-E completed in Q4 2025                                                                                                                            |
|                                           | 2.1.2  | <i>Release the Post Primary Assessment &amp; Diagnostic Test - Irish (MDLI-G)</i>                                                                                  | Q4 2025  | Released Q3 2025                                                                                                                                                                             |
|                                           | 2.1.3  | <i>Release the Post Primary Spatial and Abstract Reasoning Test - English</i>                                                                                      | Q4 2025  | Released Q4 2025                                                                                                                                                                             |
|                                           | 2.1.4  | <i>Release the Post Primary Spatial and Abstract Reasoning Test - Irish</i>                                                                                        | Q4 2025  | Final release to schools delayed to Q1 2026                                                                                                                                                  |
|                                           | 2.1.5  | <i>Release the Post Primary Maths Test - Irish (TMDI)</i>                                                                                                          | Q2 2025  | Released Q4 2025                                                                                                                                                                             |

| Objective | Number | Action                                                                                                                   | Timeline                          | Status at end 2025                                                                                                                               |
|-----------|--------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
|           | 2.1.6  | <i>Release Drumcondra Tests of Early Literacy (English and Irish)</i>                                                    | Q1 2028                           | Pilot data collection complete by Q4 2025. Preparation of final validation instruments underway                                                  |
|           | 2.1.7  | <i>Release Drumcondra Tests of Early Numeracy (English and Irish)</i>                                                    | Q1 2028                           | Pilot data collection complete by Q4 2025. Preparation of final validation instruments underway                                                  |
|           | 2.1.8  | <i>Commence development of the Drumcondra Primary Reading Test - English</i>                                             | Q3 2026                           | To commence 2026                                                                                                                                 |
|           | 2.1.9  | <i>Commence development of the Drumcondra Primary Maths Test - English</i>                                               | Q3 2027                           | To commence 2027                                                                                                                                 |
|           | 2.1.10 | <i>Commence development of the Drumcondra Primary Maths Test - Irish</i>                                                 | Q3 2027                           | To commence 2027                                                                                                                                 |
|           | 2.1.11 | <i>Commence development of the Triail Ghaeilge Dhroim Conrach do Bhunscoileanna Gaeltachta agus Lán-Ghaeilge (TGD-G)</i> | Commencement subject to resources | Preparations for pilot data collection in spring 2026 ongoing.                                                                                   |
|           | 2.1.12 | <i>Commence development of the Triail Ghaeilge Dhroim Conrach do Scoileanna Rialta (TGD-R)</i>                           | Commencement subject to resources | Preparations for pilot data collection in spring 2026 ongoing.                                                                                   |
|           | 2.1.13 | <i>Commence development of the Drumcondra Reasoning Test - Irish</i>                                                     | Commencement subject to resources | Commencement subject to resources                                                                                                                |
|           | 2.2    | Engage with the Department of Education regarding the rollout and resourcing of a cyclic approach to test development    | Q4 2025                           | Meetings held with sections of DEY on the ERC's research strategy, including the ERC's test development programme                                |
|           | 2.3    | Grow the number of schools using ERC DOTS to 1,000 schools                                                               | 2030                              | Teacher survey was administered in Q2 2025 to understand the needs of schools. A promotional incentive for schools was rolled out in spring 2025 |
|           | 2.4    | Launch a communications and engagement campaign with schools to convey the benefits of online testing                    | Q1 2025                           | Staff attended IPPN Principals conference in Q3                                                                                                  |

| Objective                      | Number | Action                                                                                                                | Timeline               | Status at end 2025                                                                                                                                                                                                                                              |
|--------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                |        |                                                                                                                       |                        | Article released in Businessnews.ie conveying benefits of standardised testing                                                                                                                                                                                  |
|                                | 2.5    | Grow the number of schools using ERC tests to at least 80% of schools                                                 | 2030                   | Ongoing                                                                                                                                                                                                                                                         |
|                                | 2.6    | Procure for the next version of DOTS                                                                                  | Q4 2026                | DOTS procurement ongoing with final agreement expected by Q3 2026.                                                                                                                                                                                              |
|                                | 2.7    | Launch an online assessment hub on the administration, scoring and interpretation of standardised tests               | Q4 2026                | Teacher webinars planned for early 2026.                                                                                                                                                                                                                        |
|                                | 2.8    | Expand our communications with parents/guardians and students to explain the role of the ERC and standardised testing | Q2 2026                | To commence Q4 2026                                                                                                                                                                                                                                             |
|                                | 2.9    | Conduct a survey of teachers and parents/guardians to gather feedback on ERC standardised tests                       | Q2 2025, then annually | Teacher survey completed<br>Parent survey planned for Q2 2026                                                                                                                                                                                                   |
|                                | 2.10   | Develop and implement a process to gather the views of children and young people on standardised assessments          | Q4 2026                | To be included in the strategy to increase the number of schools using DOTS to 1000                                                                                                                                                                             |
| Objective 3 - Our Organisation | 3.1    | Work with the Department of Education to deliver the 2024-2026 workforce plan                                         | 2026                   | Discussions continuing with the DEY.                                                                                                                                                                                                                            |
|                                | 3.2    | Support ERC staff through a range of HR supports, training, wellbeing initiatives and a positive work-life balance    | Ongoing                | The ERC continues to develop its HR function with a review of the performance appraisal system in 2025 for implementation in Q1 2026 as well as the roll out of a new HR system which will provide better functions for service users and facilitate reporting. |
|                                | 3.3    | Complete a periodic review of staffing levels against the strategic needs of the ERC                                  | 2027                   | To commence in 2027                                                                                                                                                                                                                                             |

| Objective | Number | Action                                                                                                                                                     | Timeline               | Status at end 2025                                                                                                                                                                                                                                                                                                                       |
|-----------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | 3.4    | Develop and rollout a mentoring programme for ERC staff                                                                                                    | Q2 2026                | The pilot phase started in Sept 2025 for completion by Q2 2026. A review of the pilot will take place over Q3 2026 and roll out of the programme in Sept/Oct 2026.                                                                                                                                                                       |
|           | 3.5    | Review our existing performance management and dialogue system to provide individual staff with regular feedback, annual objective and performance reviews | Q4 2025                | Completed in Q4 2025 for roll out in Q1 2026.                                                                                                                                                                                                                                                                                            |
|           | 3.6    | Review our Equality, Respect and Dignity in the Workplace policy and develop an ERC Equality, Diversity and Inclusion policy                               | Q4 2025                | An EDI strategy was completed in 2025 ahead of the development of a policy which is now tabled for Q3 2026.                                                                                                                                                                                                                              |
|           | 3.7    | Report annually on the gender pay gap in the ERC                                                                                                           | Q4 2025, then annually | Completed for the period July 2024 to June 2025.                                                                                                                                                                                                                                                                                         |
|           | 3.8    | Review and enact policies in line with obligations under the Irish Human Rights and Equality Commission Act 2014                                           | Ongoing                | A review of some ERC policies for their compliance with Human rights requirements was carried out in 2025.                                                                                                                                                                                                                               |
|           | 3.9    | Develop and implement a new medium-term IT strategy                                                                                                        | Q4 2025                | Project delayed to Q1 2026.                                                                                                                                                                                                                                                                                                              |
|           | 3.10   | Review the ERC cybersecurity and business continuity strategy                                                                                              | Q4 2025                | A BCP and DRP is due to finished in Q3 2026.                                                                                                                                                                                                                                                                                             |
|           | 3.11   | Publish an Irish Language Scheme for the ERC                                                                                                               | Q2 2025                | Irish Language Scheme 2025-28 was approved in Q1 2025                                                                                                                                                                                                                                                                                    |
|           | 3.12   | Implement energy saving and sustainability initiatives in line with the ERC Climate Action Roadmap                                                         | Annually               | All fluorescent lights were replaced with energy efficient LED lights. A number of offices were insulated and had ventilation units installed as part of works on our offices. Staff lockers were installed to support staff cycling to work. Bins were removed from all offices, and recycling stations were installed. Plug-in heaters |

| Objective | Number | Action                                                                                              | Timeline | Status at end 2025                                                                                                                                                                                                                                                        |
|-----------|--------|-----------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |        |                                                                                                     |          | were removed from all offices. Green training was delivered to all staff                                                                                                                                                                                                  |
|           | 3.13   | Redevelop ERC workspaces and offices                                                                | Q4 2028  | Staff moved from single occupancy offices to shared offices to make the best use of space and to foster collaboration. Refurbishment works to offices, including lighting, electrics, carpets and painting were completed in Q4 2025. Further works are planned for 2027. |
|           | 3.14   | Develop and implement a medium-term communications and engagement strategy                          | Q4 2025  | Communication plan rolled out in Q4 2025 for 2025-2027. Review of internal communication processes took place in Q4 2025. ERC website was refreshed and a communication committee created. ERC logo redesign is planned for Q2 2026.                                      |
|           | 3.15   | Develop a new dual-language website                                                                 | Q4 2025  | Dual language website roll out in Q1 2026.                                                                                                                                                                                                                                |
|           | 3.16   | Host an event – ERC@60 - to coincide with 60th anniversary of foundation of the ERC                 | Q1 2026  | Planning took place for the January 2026 ERC@60 event                                                                                                                                                                                                                     |
|           | 3.17   | Launch the Tom Kellaghan Distinguished Lecture Series                                               | Q4 2026  | Work to commence 2026                                                                                                                                                                                                                                                     |
|           | 3.18   | Publish the Irish Journal of Education                                                              | Ongoing  | Volume 49 of the IJE published in 2025. Volume 50. Special edition planned for 2026.                                                                                                                                                                                      |
|           | 3.19   | Support ERC researchers to engage with wider research community, collaborators and academic events. | Ongoing  | ERC researchers attended eight research conference/forums in 2025                                                                                                                                                                                                         |

| Objective  | Number | Action                                                                                     | Timeline | Status at end 2025                                                                                                                           |
|------------|--------|--------------------------------------------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------|
| Evaluation | 4.1    | Complete a mid-term evaluation of our strategy and publish a revised document if required. | 2028     | The annual work programme allows for regular review of the strategy implementation with a full evaluation of the implementation due in 2028. |

## Section 4

# Organisational Developments



Foras Taighde ar Oideachas  
Educational Research Centre

## 4. Organisational Developments

### Information Technology

In 2025 we continued to enhance and secure our Information Technology services and infrastructure, in line with best practices. Throughout 2025, as our staff numbers increased, we continued to make the necessary technical changes and improvements to our IT infrastructure to facilitate our researchers and corporate functions in the most efficient and productive manner possible. We held Cybersecurity training and various simulations of spam email campaigns.

In 2025 we undertook an external review of our IT and cyber systems. Matters arising from these reports were prioritised for completion in 2025 and 2026, pending a completion of a new medium-term IT strategy in 2026.

### Human Resources

At the end of the reporting period, the ERC had 65 whole-time equivalent staff and an actual FTE of 61.75.

Continuous learning development is critical to the success and effectiveness of the ERC and rests on knowledge sharing and personal effectiveness development as well as mandatory/compliance type training, role specific technical trainings, digital skills development programmes, professional and academic development and leadership and management trainings. In September, we rolled out a pilot mentoring programme with the aim of rolling out a full programme by Q4 2026.

### Data Governance

During 2025, the ERC continued to strengthen its data governance framework.

The ERC maintained and reviewed Records of Processing Activities (RoPAs) and Data Protection Impact Assessments (DPIAs) across its research, assessment and test development programmes as well as for several new systems and services introduced during the year in IT, HR and finance areas.

Two Data Sharing Agreements with the State Examinations Commission were executed in September 2025, providing a compliant framework for the exchange of data relating to educational studies, test development and DEIS/SET allocation work.

Four data protection incidents were reported during 2025. Three were classified as low-risk data breaches and were notified to the Data Protection Commission, with corrective actions implemented to reduce the likelihood of recurrence. A fourth incident involving a phishing email from a trusted supplier did not result in a data breach, and appropriate cybersecurity precautions were taken.

Two Subject Access Requests were received during the year and were managed in accordance with GDPR requirements and the ERC's established procedures.

Staff awareness and capability continued to be a key focus in 2025 with GDPR and cybersecurity training as part of the induction process for all new staff, five ERC-led data protection training sessions were delivered during the year, and a presentation was made to all staff from the Deputy Commissioner of the Data Protection Commission on public sector data protection compliance.

## Climate Action

The ERC's Climate Action Roadmap for the period June 2025 to June 2026 was reviewed by the Board at its meeting of June 2025 and published on the ERC website.

### Climate Action Governance

An ERC Green Team was originally established in the ERC in 2019 and a new Green Team was established in April 2024. The Green Team has 7 members representative of the various teams within the ERC and is chaired by the Senior Manager for Governance and Corporate Affairs. In Q4 2025 the ERC Board took part in senior leadership training, with a focus on leadership; legal and regulatory obligations and looking at action setting/delivery.

### 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. The ERC is a tenant of DCU and we regularly engage with DCU on energy management matters.

The Senior Manager for Governance and Corporate Affairs is the ERC's Climate and Sustainability Champion and Energy Performance Officer, and holds responsibility

for implementing and reporting on the public sector Climate Action Mandate. During 2025 the ERC continued to implement the Mandate through the measures set out in its Climate Action Roadmap and reported in this section, including energy-efficiency improvements to its building, sustainable-travel initiatives, green procurement, and annual reporting of its energy use and emissions to SEAI through the Public Sector Monitoring & Reporting (M&R) system. The most recent verified data available through the M&R system relate to 2024, when the ERC's energy-related emissions were 44,509 kgCO<sub>2</sub> (44.5 tCO<sub>2</sub>), arising from 198,611 kWh of final energy consumption, with energy performance improved by 48% relative to the ERC's baseline. The ERC's Annual Energy Statement is published by SEAI and available via its [public sector Monitoring & Reporting results](#).

The gas boiler upgrade in 2024 has contributed to a reduction in gas usage in 2025. The ERC expects to see further energy improvements from 2026 onwards with the building improvements made in the latter part of 2025. The ERC completed a BER assessment in June 2025. The information contained within this report will inform us in completing the next steps for the Building Stock Plan.

The ERC will remain focused on decarbonising and improving the energy efficiency of its operations and will maximise efforts to reduce our carbon emissions through a range of measures outlined in this and subsequent Climate Action Roadmap documents.

### Sustainable travel

The ERC maintains a small number of parking spaces (8) for accessibility and emergency use, but staff are encouraged to use public transport, carpool, cycle, or walk. In February 2025 the ERC reduced its number of parking spaces available on the DCU Campus to install a dedicated secure bike storage facility for staff to use. Staff were provided with cycling vests and a Cycle Clinic Workshop designed to help staff learn the basics of bike maintenance and support cycling to work took place in Q3 2025. The ERC also provides showers and changing rooms for staff. Lockers were introduced in 2025 as part of the building redevelopment programme. The Green Team remind staff of sustainable travel options each year, including travel related tax incentive schemes.

Wherever possible meetings are organised as 'remote-first' subject to the needs of the organisation and ERC Blended Working policy.

To encourage pedestrian or active travel activities: the ERC Wellbeing Committee organised participation in a number of walking-related competitions (e.g. Walktober and Marchathon).

The work of the ERC involves some amount of unavoidable national and international travel. The ERC records air emissions associated with international travel and in line with Circular 1/2020 makes payments to the Climate Action Fund. In 2025 a sum of €1,189 was paid into the Fund.

### Initiatives Undertaken in 2025

Our implementation of Green Procurement continues to be guided by the EPA's Green Public Procurement guidance for public bodies in particular the Green Public Procurement Implementation Mandate set out in Buying Greener: Green Public Procurement Strategy and Action Plan 2024-2027.

In relation to ICT equipment, 11 remanufactured laptops were purchased through the Green IT OGP Framework. Refurbished laptops are rented for the delivery of digital testing in schools. All new laptops are certified to EPEAT Gold Standard. The ERC replaces legacy IT equipment periodically (as it is written-down) with energy efficient equivalents, in line with best practice. We continued to migrate to cloud-based solutions and retire legacy IT equipment.

The ERC introduced an energy efficient Managed Print Solution in 2024 and monitors paper usage across the office. The ERC has commenced buying recycled photocopying paper and is committed to rolling out recycled paper for use across the office, where possible. Recycled printer paper is now the default paper purchased by the ERC.

The ERC continues to modify and update internal processes to reduce and remove paper-based processes where possible. New digital HR, finance and expenses systems were introduced in 2025 and early 2026 and efforts are continuing to remove various paper-based processes.

The Green team organised an all-staff 'Think Energy' workshop in December 2025, in conjunction with Global Action Plan Ireland to inform staff on climate action and sustainability matters.

Waste is segregated into recycling, organic/biowaste, general waste, and deposit return scheme waste. All packaging waste in the ERC is recycled. In Q1 2025 we commenced the measurement and monitoring of food waste (and other waste types) generated in our offices, in line with the approach to food waste measurement set out in the EPA Protocol/Pathway.

## Section 5

# Governance



**Foras Taighde ar Oideachas**  
Educational Research Centre

## 5. 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 and Youth.

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. A new internal auditor was appointed in 2025.

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. From Q2 2026, oversight of these arrangements within the Department of Education and Youth will transfer from the Central Policy Unit (CPU) to the Research Evaluation and Knowledge Mobility (REKM) Unit.

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

## 5.2. Governing Board

The Board delegates responsibility for the day-to-day management and operation of the ERC to the Chief Executive Officer (CEO) and the Management Team.

The Board's Terms of Reference were reviewed during 2025 and, following consideration by the Board, were updated and approved in December 2025.

The Board receives regular reports from the CEO and Management Team and remains informed of strategic developments, key organisational issues, and changes in the external environment that may impact the ERC. The CEO and Management Team provide advice and support to the Chairperson and the Board in the discharge of their governance responsibilities.

The Board seeks assurance that appropriate financial controls, governance arrangements, and risk management frameworks are in place and operating effectively to safeguard the organisation and support the achievement of its strategic objectives.

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;
- 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 terms of reference and appointments to any sub committees of the Board e.g. the Financial, Audit and Risk Committee;

The ERC's Strategy 2025–2030 was approved at the beginning of 2025 and implementation commenced during the year. Progress on implementation is set out in Section 3.

Details of the membership of the Governing Board and schedule of attendance at Board meetings held in 2025 are set out in the Governance Report and Statement on Internal Control included in the ERC's 2025 Financial Statements.

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

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

Minutes from Board meetings are published on the ERC website - [www.erc.ie](http://www.erc.ie)

The Board established an Audit and Risk Committee. Following Board consideration of committee structures in 2025, it was agreed that a separate Finance Committee

was not required; instead, the Audit and Risk Committee's Terms of Reference would be revised to include finance responsibilities. This was completed in February 2026.

### 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.

The risk policy was updated in Q4 2025 and adopted in Q1 2026, with a simultaneous review of the Risk Appetite.

The ARC reviewed the Strategic Risk Register periodically during 2025 and discussed risk identification and mitigation. Issues identified by the ARC were escalated to the Board as appropriate. The ARC also reviewed governance developments during the year and considered its own procedures. Two Board members joined the ARC during 2025.

Key internal audit activity during 2025 included:

- Cybersecurity

- Freedom Of Information
- Internal financial controls including purchasing, payments, banking and petty cash

Findings were reviewed by the ARC and will be considered in any policy and process updates. Cybersecurity audit responses were reviewed by the ARC in September 2025, and follow-up work formed part of the 2025–2026 IT programme and will be included in the IT audit Strategy planned for Q3 2026. The ARC also approved the internal audit programme for 2026, which includes audits in Health and Safety, Climate Action, and Budget Management.

The ARC annual report for 2025 was considered by the Board at its meeting of 24 February 2026 and recorded the ARC's satisfaction with the adequacy of the systems of internal control and risk management for the year ended 31 December 2025

Details of the membership of the Audit and Risk Committee and attendance at meetings held in 2025, are set out in the Governance Report and Statement on Internal Control included in the ERC's 2025 Financial Statements.

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 2025.

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 2025, the mandatory Gender Pay Gap (GPG) reporting legislation requires employers with over 50 employees to assess and communicate information relating to the GPG within their organisations.

The ERC prepared its first Gender Pay Gap report in 2025 which is published on the ERC website.

The ERC is a public sector agency 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.

At 31 December 2025, the staffing of the ERC included:

- 40 Female members of staff (63.5%)
- 23 Male members of staff (36.5%)

Below is a representation of gender by grade at 31/12/2025

| Grade        | Total | Female % | Male % |
|--------------|-------|----------|--------|
| <i>Admin</i> |       |          |        |
| CEO          | 1     | 0        | 100    |
| PO           | 2     | 50       | 50     |
| AP           | 3     | 33.3     | 66.7   |
| HEO          | 6     | 66.7     | 33.33  |

| Grade           | Total | Female % | Male % |
|-----------------|-------|----------|--------|
| EO              | 5     | 60       | 40     |
| CO              | 2     | 0        | 100    |
| <i>Research</i> |       |          |        |
| Fellow          | 9     | 44.4     | 55.6   |
| Associate       | 20    | 75       | 25     |
| Assistant       | 15    | 80       | 20     |

The table below details the gender balance of our Board during 2025.

| Period        | Male | Female |
|---------------|------|--------|
| At 31/12/2025 | 1    | 4      |

The table below details the gender balance of our Audit and Risk Committee during 2025.

| Period        | Male | Female |
|---------------|------|--------|
| At 31/12/2025 | 3    | 3      |

The ERC's Gender Pay gap reporting period is July 2024 to June 2025 with the next reporting period set at July 2025 to June 2026.

The table below provides a summary of ERC's 2025 headline GPG figures in accordance with the requirements of the Gender Pay Gap (Information) Act, 2021:

| All Employees                                       | 2025 Figure |
|-----------------------------------------------------|-------------|
| Mean hourly pay gap                                 | 6.37%       |
| Median hourly Pay Gap                               | -7.83%      |
| Fixed-Term Employees                                |             |
| Mean hourly pay gap                                 | 4.30%       |
| Median hourly pay gap                               | -17.78%     |
| Part-Time Employees                                 |             |
| Mean hourly pay gap                                 | -10.65%     |
| Median hourly pay gap                               | -35.43%     |
| Bonus Pay                                           |             |
| Mean bonus gap                                      | 0%          |
| Median bonus gap                                    | 0%          |
| Percentage of male employees who received a bonus   | 0%          |
| Percentage of female employees who received a bonus | 0%          |
| Benefit-in-Kind ("BIK")                             |             |
| Percentage of male employees who received BIK       | 0%          |
| Percentage of female employees who received BIK     | 0%          |

No ERC employees received any bonuses or Benefit-in-Kind and thus, there is no dataset to determine GPG between employees regarding these payroll elements.

The ERC's mean hourly gender pay gap (GPG) figure is 6.37%. This mean GPG figure is below the national average figure of 8.6% and is a recognition of the positive gender balance in place at all levels of the Organisation. The mean GPG is driven by an underrepresentation of female employees in the upper income quartile (50% of employees in the upper income quartile are female) compared to overall headcount (64%), whilst there is an overrepresentation of female employees in the mid-upper (76%) and mid-lower (70%) quartiles. This serves to increase the average male hourly rate compared to female employees, creating the mean GPG of 6.37%.

In looking to address gender parity gaps, the ERC will review its Equality, Respect and Dignity in the workplace policy ensuring it continues to reflect its commitment to a culture of equality, diversity and inclusion for all stakeholders, regarding gender, civil status, family status, sexual orientation, age, disability, race, religion, and membership of the Traveller community. The ERC set up an Equity, Diversity and Inclusion (EDI) Committee in 2025 and developed an EDI strategy which it is now

working to implement. A number of actions within the strategy relate to the review of recruitment processes, with review of demographics, planned bias awareness training and the need to ensure diversity in recruitment panels. The ERC has a suite of supportive and inclusive policies that match and at times surpass the statutory minimums set out in employment legislation. Additionally, ERC's hybrid and flexible working policy supports employees with caring and family responsibilities.

## 5.6. 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 Commission 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.

In relation to the Section 42 duty, 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 was ongoing during 2025.

In developing the 2025-2030 Strategy, we considered our role under the Public Sector Human Rights and Equality Duty (Public Sector Duty) and the ERC will continue to promote equality of opportunity and protect the human rights of our staff and those to whom we provide services.

The 2026 programme of work developed in Q4 2025 sets out the timeline for the assessment of the human rights and equality issues relevant to the functions and the purposes of the ERC. The review will take place at the end of Q2 2026. 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.

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

Following the set up of the EDI Committee, the committee members together with members of the management team attended EDI Leadership training in January 2025 with the Irish Centre for Diversity and obtained bronze accreditation.

## 5.7. 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).

### Irish language skills

Over the last number 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. The ERC currently has 11 fluent Irish speakers in the organisation (17% of total core staff at end 2025).

Throughout 2025, the ERC continued on its organisation wide Irish Language training programme started in October 2023. The ERC supports a staff Irish conversation coffee break weekly (Ciorcal Comhrá).

The ERC's Irish Language Scheme 2025-2028 was finalised in 2024, approved at the first Board meeting of 2025 and published on the ERC website.

### Irish Language Advertising

Section 10A of the Act also required public bodies to submit returns to An Coimisinéir

Teanga in relation to advertising.

The ERC submitted its returns for the year 2025 in March 2026 as required.

The Act places a statutory obligation on public bodies in relation to advertising in the Irish language. Under Section 10A, public bodies must ensure that at least 20% of their advertising each year is done through the medium of Irish, and that at least 5% of their annual advertising budget is spent on advertising in Irish language media.

The ERC exceeded both requirements in 2025, with 47.96% of all advertising done through the medium of Irish and 45.55% of the annual advertising budget spent on Irish language media. The ERC will continue to monitor its compliance with the Official Languages Act.

Section 6

# Protected Disclosure Report



Foras Taighde ar Oideachas  
Educational Research Centre

# Protected Disclosure Report

The ERC has put in place, in line with the Protected Disclosures (Amendment) Act 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.

Section 22(1) of the Protected Disclosures Act 2014 requires every public body to make an annual report, no later than 1<sup>st</sup> March each year, to the Minister for Public Expenditure, NDP Delivery and Reform on the number of protected disclosures made to the public body in respect of the preceding calendar year. The annual disclosure report for 2025 in relation to protected disclosures is published on the ERC's website. The reporting table required by Section 22 was issued to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation on 2<sup>nd</sup> March 2026 due to internal technical issues.

No protected disclosures were received in 2025 and both a copy of the ERC policy and the 2025 annual report on protected disclosure are available on the ERC website (<https://www.erc.ie>).

## Section 7

# Financial Statement and Statement on Internal Controls



Foras Taighde ar Oideachas  
Educational Research Centre

**EDUCATIONAL RESEARCH CENTRE**

**Report and Financial Statements**

**For the year ended**

**31 December 2025**



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# **EDUCATIONAL RESEARCH CENTRE**

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## **REPORT AND FINANCIAL STATEMENTS 2025**

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## **EDUCATIONAL RESEARCH CENTRE**

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

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#### **BOARD MEMBERS**

Mr. Edward Murtagh (resigned 31 March 2025)  
Dr Eugene Wall (appointed 01 April 2025)  
Dr Sharon Feeney  
Dr Eilish Broderick  
Ms. Paula Fyans  
Ms. Orla Barry

#### **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**

Beauchamps  
Riverside Two  
Sir John Rogerson's Quay  
Dublin 2  
D02KV60

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# EDUCATIONAL RESEARCH CENTRE

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## GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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### 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 Youth 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 Management Team (MT). The CEO acts as a direct liaison between the Board and staff of the ERC.

The CEO and the MT 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 the Board last reviewed at its meeting of 9 December 2025. The ToR contain a formal schedule of matters specifically reserved for decision of the Board, which 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 Controls. 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).

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## **EDUCATIONAL RESEARCH CENTRE**

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

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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 responsible for approving the annual plan and budget and safeguarding the ERC's assets and for taking reasonable steps to prevent and detect irregularities, including fraud.

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 2025.

#### **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 must meet at least 6 times per year and there were 6 Board meetings in 2025.

The Board met without the executive on several occasions in 2025 and communicate outside meetings as required through the Board Secretary and the Chair of the Board.

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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

| <b>Members</b>                  | <b>Appointment date<br/>(R indicates a<br/>reappointment)</b> | <b>Expiry of<br/>Appointment</b> | <b>Number of<br/>Board<br/>meetings</b> | <b>Fees 2025<br/>€</b> | <b>Expenses<br/>2025<br/>€</b> |
|---------------------------------|---------------------------------------------------------------|----------------------------------|-----------------------------------------|------------------------|--------------------------------|
| Mr. Edward Murtagh (Chair)      | 18/10/2022                                                    | 31/03/2025*                      | 1                                       | Nil                    | Nil                            |
| Dr Eugene Wall (Chair)          | 01/04/2025                                                    | 31/03/2029                       | 4                                       | Nil                    | 864                            |
| Dr Sharon Feeney (Deputy Chair) | 26/11/2021                                                    | 25/11/2026                       | 6                                       | Nil                    | Nil                            |
| Dr Eilish Broderick             | 13/12/2023                                                    | 12/12/2027                       | 5                                       | Nil                    | Nil                            |
| Ms. Paula Fyans                 | 13/12/2023                                                    | 12/12/2027                       | 6                                       | Nil                    | Nil                            |
| Ms. Orla Barry                  | 12/07/2024                                                    | 11/07/2028                       | 6                                       | Nil                    | 95                             |

*\*Mr. Edward Murtagh resigned 31 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 9 December 2025. A decision was taken to update the ARC to a Finance, Audit and Risk Committee (FAR Committee) from 2026 and as result the ToR are due for review at the first Board meeting of 2026. The ARC membership includes three non-executive Board members and three members drawn from outside of the Board.

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 approved by the ARC. The internal audit function regularly provides the management of the ERC and the 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 by the ARC which reports progress to the Board as part of its Annual Report. A review of the performance of the Centre against the budget is also carried out periodically by the ARC who reports to the Board as required.

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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

| Members               | Appointment date<br>(R indicates a reappointment) | Expiry of Appointment | Number of Board meetings | Fees 2025<br>€ | Expenses 2025<br>€ |
|-----------------------|---------------------------------------------------|-----------------------|--------------------------|----------------|--------------------|
| 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            | 1                        | Nil            | Nil                |
| Mr Patrick Thorpe     | 27/03/2023                                        | 13/02/2026            | 4                        | Nil            | Nil                |
| Mr Fergal Finn        | 23/05/2025                                        | 22/05/2028            | 3                        | Nil            | Nil                |
| Ms. Paula Fyans       | 21/10/2025                                        | 12/12/2027            | 1*                       | Nil            | Nil                |
| Dr Eilish Broderick   | 21/10/2025                                        | 12/12/2027            | 1*                       | Nil            | Nil                |

*\*Ms. Paula Fyans and Dr. Eilish Broderick joined the ARC meeting on November 4<sup>th</sup> 2025 as Board Members.*

The latest review of effectiveness of the Board and ARC was carried out in 2024 and progress in implementing any recommended enhancements is detailed in the ARC annual report to the Board.

#### Gender Balance in the Board Membership

Section 4.5 of the COP Annex on Gender Balance, Diversity and Inclusion published in 2020 states that 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. Appointment to the Board of the ERC is made through PAS and the duration of appointment is determined by the Minister.

As at 31 December 2025, the Board had four (80%) female and one (20%) male members, with no vacant positions.

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.
- 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.

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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#### Governance updates

As part of its internal audit programme for 2025, the ERC carried out the following internal audits:

- ICT and Data Security
- Freedom of Information
- Purchase & Payment and Banking & Petty Cash

Work on addressing any outstanding recommendations resulting from the audits has been included in the work programme for 2026.

The Test Department operations moved to a new location in Q4 2025, through a lease agreement, to address the concerns about the suitability of the building on Richmond Road. The sale of the latter has been approved on principle by the Board and the ERC will start the process in 2026, ensuring compliance with the requirements of the COP 2016.

Discussions on a long-term lease with DCU continue and significant upgrades to the Centre building took place in Q4 2025 to address significant recent growth in staffing and allow the ERC to fulfill its obligations under the Climate Action and Low Carbon Development (Amendment) Act 2021.

The ERC continues to work with the DEY on pension transfers.

#### Key Personnel Changes

The Chair of the Board, Mr. Edward Murtagh retired in March 2025 and Dr Eugene Wall was appointed with effect from 1<sup>st</sup> April 2025.

The Assistant Principal in Operations was appointed 27 Jan 2025.

#### Employees and Remuneration

Total wages and salaries for 2025: €4,363,678 (including €228,482 casual Staff).

Included in wages and salaries charge for the year is €0 (2024: €16,650) on non-core project work

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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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<br>for the year fell within the pay band |      |
|-------------------|-----------------------------------------------------------------------------------|------|
|                   | 2025                                                                              | 2024 |
| 60,001 - 70,000   | 9                                                                                 | 11   |
| 70,001 - 80,000   | 1                                                                                 | 2    |
| 80,001 - 90,000   | 6                                                                                 | 4    |
| 90,001 - 100,000  | 3                                                                                 | 4    |
| 100,001 – 110,000 | 2                                                                                 | 1    |
| 110,001 - 120,000 | 0                                                                                 | 1    |
| 120,001 - 130,000 | 1                                                                                 | 1    |
| 130,001 – 140,000 | 0                                                                                 | 1    |
| 140,001 – 150,000 | 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:

|                   | 2025<br>€      | 2024<br>€      |
|-------------------|----------------|----------------|
| Professional fees | 175,834        | 186,575        |
| Consultancy fees  | 51,568         | 94,479         |
| Legal             | <u>29,087</u>  | <u>55,248</u>  |
| Total             | <u>256,489</u> | <u>336,302</u> |

#### *Legal Costs and Settlements*

For the purposes of the Code disclosure requirement, there was no relevant expenditure incurred in 2025.

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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#### *Travel and Subsistence Expenditure\**

Travel and subsistence expenditure is categorised as follows:

|               | 2025<br>€             | 2024<br>€            |
|---------------|-----------------------|----------------------|
| Domestic      |                       |                      |
| – Board       | 1,663                 | 76                   |
| – Employees   | 27,300                | 18,952               |
| International |                       |                      |
| – Board       | -                     | -                    |
| – Employees   | <u>71,806</u>         | <u>61,098</u>        |
| <b>Total*</b> | <b><u>100,769</u></b> | <b><u>80,126</u></b> |

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

CEO travel expenses included above are as follows:

|                |      |
|----------------|------|
| National:      | €181 |
| International: | €731 |

No fees were paid to Board members in 2025 (2024 Nil.)

Travel expenses were paid to Dr Eugene Wall (€864) and to Ms. Orla Barry (€95). 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:

|                    | 2025<br>€    | 2024<br>€    |
|--------------------|--------------|--------------|
| Staff hospitality  | 2,448        | 2,572        |
| Client hospitality | <u>1,840</u> | <u>1,054</u> |
| Total              | <u>4,288</u> | <u>3,626</u> |

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## EDUCATIONAL RESEARCH CENTRE

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### 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 2025) 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;

A signature policy was approved by the Board at its meeting of December 2025.

### Statement of Strategy

The ERC’s current strategy covers the period 2025 to 2030 and was submitted to the Minister in Q1 2025.

The Board monitors 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 controls 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 2025. However the ERC signed a lease in Q4 2025 related to the relocation of the Test department.

Following the disposal of Artwork bequeathed by the Former Director for the benefit and the enrichment of Educational Research objectives, the Board approved a plan for the use of the funds at its meeting of September 2025.

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## EDUCATIONAL RESEARCH CENTRE

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### GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

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#### 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.

#### Customer Charter

ERC services are offered to schools but not generally to the public. However, the ERC has a Customer Charter which was updated and approved by the Board at its meeting of September 2025.

#### On behalf of the Board



**Dr John Regan**  
Chief Executive Officer

**29 May 2026**



**Dr Eugene Wall**  
Chairperson

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## **EDUCATIONAL RESEARCH CENTRE**

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### **STATEMENT ON INTERNAL CONTROLS**

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The Educational Research Centre (ERC), acting with the policy set by the Minister of Education in accordance with Section 54 of the Education Act 1998, 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 Youth 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 Management Team (MT) under the strategic direction set by the Board. The CEO acts as the interface between the Board and the staff. Together with the MT, 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 and Youth (DEY) 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 Management Team, which comprises senior Research, Operations 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 and Youth.

#### **Scope of Responsibility**

On behalf of the Educational Research Centre, I acknowledge the Board's responsibility for ensuring that an effective system of internal controls is implemented and maintained. 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 Controls**

The system of internal controls is designed to assist the organisation to manage its corporate governance to an appropriate standard and its risks to a tolerable level, rather than to eliminate them. 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 and corrected or managed.

The system of internal controls, which accords with guidance issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, was in place in the ERC for the year ended 31 December 2025 and up to the date of approval of the financial statements, except for the internal controls issues outlined below.

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL CONTROLS

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#### Capacity to Handle Risk

The ERC has an Audit and Risk Committee (ARC) comprising, in 2025, of three members of the Board and 3 non-Board members, one of them with Financial expertise.

The ARC met four times in 2025.

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 and 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. The Risk policy and Appetite have been included in the 2026 work programme for update. Staff alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

#### Risk and Controls Framework

A corporate risk register is periodically shared with the ARC and 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). Each business/project area feeds into the risk register with related risk grading, and strategic risks are 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 at ARC meetings. 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 controls 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 2025 requiring disclosure in the Financial Statement.

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL CONTROLS

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#### Ongoing Monitoring and Review

The ERC operates a risk management controls 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.

In 2025, the ERC carried out an internal audit and assessment of its IT infrastructure which highlighted some challenges such as the lack of sufficient IT personnel, under-resourcing and legacy equipment as well as some weaknesses around cyber resilience, network backup and network security. The ERC, with its Board and ARC and the support of external expertise is working to address highlighted issues and develop an organisational IT strategy and work plan (expected by end Q2 2026).

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 2025. A number of urgent upgrades were carried out on the building to accommodate for staff number increase and 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. The procurement policy was last updated in December 2024. The current procurement roadmap expires at end 2025 and a new procurement road map is in development.

There were no non-compliant procurements in 2025.

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT ON INTERNAL CONTROLS

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#### Review of Effectiveness

I confirm that the ERC has 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 controls is informed by the work of the internal and external auditors, the ARC which oversees their work, and the Management Team within the ERC responsible for the development and maintenance of the internal financial controls framework.

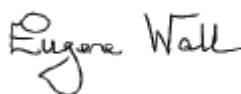
The ARC reviewed the findings of the financial internal controls audit carried out in 2025 as well as the findings from the C&AG audit of the 2024 Financial Statements (signed off in June 2025) and its management letter signed off in September 2025.

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 2025, the Board, following recommendations from the Audit and Risk Committee, have conducted a review of the effectiveness of the system of internal controls on 24<sup>th</sup> February 2026.

#### Signed on behalf of the Board:



**Dr John Regan**  
Chief Executive Officer



**Dr Eugene Wall**  
Chairperson

**29 May 2026**



## 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 2025 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 2025 and of its income and expenditure for 2025 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

29 May 2026



## 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**

**29 May 2026**

# EDUCATIONAL RESEARCH CENTRE

## STATEMENT OF INCOME AND EXPENDITURE

|                                                                |       | Year ended<br>31 December<br>2025<br>€ | Year ended<br>31 December<br>2024<br>€ |
|----------------------------------------------------------------|-------|----------------------------------------|----------------------------------------|
|                                                                | Notes |                                        |                                        |
| <b>Income</b>                                                  |       |                                        |                                        |
| Core project income                                            | 8a    | 884,559                                | 579,308                                |
| Department of Education grant                                  | 7     | 4,371,941                              | 4,400,531                              |
| Funding for pension costs                                      |       | 66,340                                 | 64,396                                 |
| Non-core project income                                        | 8b    | -                                      | 4,220                                  |
| Test department sales                                          |       | 1,316,171                              | 1,206,642                              |
| Publication sales                                              |       | -                                      | 1,936                                  |
| Other operating income                                         |       | 40,880                                 | 40,755                                 |
| Proceeds on sale of fixed assets                               |       | 328                                    | 193,477                                |
| Net deferred funding for pensions                              | 14.1  | <u>815,000</u>                         | <u>664,000</u>                         |
|                                                                |       | <u>7,495,219</u>                       | <u>7,155,265</u>                       |
| <b>Expenditure</b>                                             |       |                                        |                                        |
| Staff costs                                                    | 12    | 4,363,678                              | 3,515,437                              |
| Other operating expenses                                       | 9     | 2,500,420                              | 2,131,846                              |
| Retirement benefit costs                                       | 14.1  | 881,340                                | 728,396                                |
| Depreciation                                                   | 15    | <u>63,068</u>                          | <u>48,687</u>                          |
|                                                                |       | <u>7,808,506</u>                       | <u>6,424,366</u>                       |
| <b>Total comprehensive (loss)/ income relating to the year</b> |       | (313,287)                              | 730,899                                |
| Income and expenditure account brought forward                 |       | <u>4,057,629</u>                       | <u>3,326,730</u>                       |
| <b>Income and expenditure account carried forward</b>          |       | <u>3,744,342</u>                       | <u>4,057,629</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 29 May 2026 and signed on its behalf by:



**Dr John Regan**  
Chief Executive Officer



**Dr Eugene Wall**  
Chairperson

29 May 2026

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT OF COMPREHENSIVE INCOME

|                                                    |       | Year ended<br>31 December<br>2025<br>€ | Year ended<br>31 December<br>2024<br>€ |
|----------------------------------------------------|-------|----------------------------------------|----------------------------------------|
|                                                    | Notes |                                        |                                        |
| Total comprehensive income relating to the year    |       | (313,287)                              | 730,899                                |
| Actuarial gain on retirement benefit obligations   | 14.1  | 1,707,000                              | 530,000                                |
| Adjustment to deferred retirement benefits funding | 14.1  | <u>(1,707,000)</u>                     | <u>(530,000)</u>                       |
| <b>Total comprehensive income in the year</b>      |       | <u>(313,287)</u>                       | <u>730,899</u>                         |

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## EDUCATIONAL RESEARCH CENTRE

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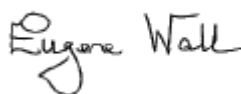
### STATEMENT OF FINANCIAL POSITION

|                                                       | Notes | 31 December<br>2025<br>€ | 31 December<br>2024<br>€ |
|-------------------------------------------------------|-------|--------------------------|--------------------------|
| <b>NON-CURRENT ASSETS</b>                             |       |                          |                          |
| Property, plant and equipment                         | 15    | <u>602,723</u>           | <u>556,054</u>           |
| <b>CURRENT ASSETS</b>                                 |       |                          |                          |
| Stocks                                                | 16    | 122,603                  | 206,988                  |
| Receivables                                           | 17    | 138,037                  | 113,441                  |
| Cash and cash equivalents                             | 23    | <u>3,663,481</u>         | <u>3,968,929</u>         |
|                                                       |       | 3,924,121                | 4,289,358                |
| <b>PAYABLES</b>                                       |       |                          |                          |
| Amounts falling due within one year                   | 18    | <u>(332,502)</u>         | <u>(337,783)</u>         |
| <b>NET CURRENT ASSETS</b>                             |       | <u>3,591,619</u>         | <u>3,951,575</u>         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       | 4,194,342                | 4,507,629                |
| Deferred funding asset for pensions – Unfunded scheme | 14    | 8,629,000                | 9,521,000                |
| Pension liabilities – Unfunded scheme                 | 14.1  | <u>(8,629,000)</u>       | <u>(9,521,000)</u>       |
| <b>NET ASSETS</b>                                     |       | <u>4,194,342</u>         | <u>4,507,629</u>         |
| <b>RESERVES</b>                                       |       |                          |                          |
| Capital reserve                                       | 22    | 450,000                  | 450,000                  |
| Income and expenditure account                        |       | <u>3,744,342</u>         | <u>4,057,629</u>         |
| <b>TOTAL RESERVES</b>                                 |       | <u>4,194,342</u>         | <u>4,507,629</u>         |

Approved by the board on 29 May 2026 and signed on its behalf by:



**Dr John Regan**  
Chief Executive Officer



**Dr Eugene Wall**  
Chairperson

29 May 2026

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## EDUCATIONAL RESEARCH CENTRE

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### STATEMENT OF CASH FLOWS

|                                                            | Notes     | Year ended<br>31 December<br>2025<br>€ | Year ended<br>31 December<br>2024<br>€ |
|------------------------------------------------------------|-----------|----------------------------------------|----------------------------------------|
| <b>Cash flows from operating activities</b>                |           |                                        |                                        |
| Total income for the year                                  |           | (313,287)                              | 730,899                                |
| Adjustments for:                                           |           |                                        |                                        |
| Depreciation                                               |           | 63,068                                 | 48,687                                 |
| Gain on disposal of fixed assets                           |           | <u>(329)</u>                           | <u>(193,477)</u>                       |
|                                                            |           | (250,548)                              | 586,109                                |
| Movements in working capital:                              |           |                                        |                                        |
| Movement in stocks                                         |           | 84,385                                 | 54,779                                 |
| Movement in receivables                                    |           | (24,596)                               | 196,616                                |
| Movement in payables                                       |           | <u>(5,281)</u>                         | <u>63,771</u>                          |
| Net cash (outflow)/inflow from operating activities        |           | <u>(196,040)</u>                       | <u>901,275</u>                         |
| <b>Cash flows from investing activities</b>                |           |                                        |                                        |
| Payments to acquire property, plant and equipment          |           | (110,422)                              | (106,657)                              |
| Disposal of property, plant and equipment                  |           | <u>1,014</u>                           | <u>197,977</u>                         |
| <b>Net cash (outflow)/inflow from investing activities</b> |           | <u>(109,408)</u>                       | <u>91,320</u>                          |
| Net (decrease)/increase in cash and cash equivalents       |           | (305,448)                              | 992,595                                |
| Cash and cash equivalents at beginning of financial year   |           | <u>3,968,929</u>                       | <u>2,976,334</u>                       |
| Cash and cash equivalents at end of financial year         | <b>23</b> | <u>3,663,481</u>                       | <u>3,968,929</u>                       |

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# EDUCATIONAL RESEARCH CENTRE

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## NOTES TO THE FINANCIAL STATEMENTS

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### 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.

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**NOTES TO THE FINANCIAL STATEMENTS**

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

***b) 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.

***c) 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.

***d) 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.

***e) 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.

***f) 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.

***g) Taxation***

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

### NOTES TO THE FINANCIAL STATEMENTS

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

##### *a) 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 |

##### *b) 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.

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**NOTES TO THE FINANCIAL STATEMENTS**

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**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)*****l) 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 2025 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.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 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 2025, 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 €5,256,500 (2024: €4,979,839) was received from the Department of Education. Of the total grants received €884,559 (2024: €579,308) is included in project income and €4,371,941 (2024: €4,400,531) 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.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 8. PROJECT INCOME

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

| Core Project Income                                           | Grantor                                         | 2025<br>€      | 2024<br>€      |
|---------------------------------------------------------------|-------------------------------------------------|----------------|----------------|
| Delivering Equality of Opportunity in Schools (DEIS)          | Department of Education – Social Inclusion Unit | -              | 1,772          |
| Programme for International Student Assessment (PISA)         | Department of Education – Central Policy Unit   | 319,900        | 119,581        |
| Trends in International Mathematics and Science Study (TIMSS) | Department of Education – Central Policy Unit   | 260,872        | 12,363         |
| Progress in International Reading Literacy Study (PIRLS)      | Department of Education – Central Policy Unit   | 201,130        | 312,051        |
| Test Standardisation                                          | Department of Education – Central Policy Unit   | -              | 5,341          |
| National Assessment (NAMER)                                   | Department of Education – Central Policy Unit   | 6,059          | 676            |
| Post primary assessment and diagnosis – English for NEPS      | Department of Education – Central Policy Unit   | -              | -              |
| Computer based testing (CBT/DOTS)                             | Department of Education – Central Policy Unit   | 6,164          | 14,170         |
| Gaeltacht Recognition Scheme (GRS)                            | Department of Education – Central Policy Unit   | 239            | 4,896          |
| Measúnú agus Diagnóisic Litearthachta don Iar-bhunscoil Ghae  | Department of Education – Central Policy Unit   | 42,507         | 9,281          |
| Drumcondra Test of Early Numeracy                             | Department of Education – Central Policy Unit   | 34,443         | 91,477         |
| Post-Primary Assessment and Diagnosis of Literacy - English   | Department of Education – Central Policy Unit   | 7,899          | 1,414          |
| France, Luxembourg, Italy and Portugal +                      | Department of Education – Central Policy Unit   | <u>5,346</u>   | <u>6,286</u>   |
|                                                               |                                                 | <u>884,559</u> | <u>579,308</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.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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

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

| Non-Core Project Income                                | Grantor                                                | 2025<br>€ | 2024<br>€    |
|--------------------------------------------------------|--------------------------------------------------------|-----------|--------------|
| Digital Learning Framework (DLS)                       | Department of Education –<br>ICT Policy Unit           | -         | 4,220        |
| Teacher Professional Learning<br>(TPL/CPD – Wellbeing) | Department of Education –<br>Teacher Education Section | -         | -            |
|                                                        |                                                        | -         | <u>4,220</u> |

#### 9. OTHER OPERATING EXPENSES

|                                               | Note | 2025<br>€        | 2024<br>€        |
|-----------------------------------------------|------|------------------|------------------|
| Core project expenditure (see note below)     | 10   | 884,559          | 579,308          |
| Non-core project expenditure (see note below) | 11   | -                | 4,220            |
| Printing, postage and stationery              |      | 341,866          | 370,665          |
| Opening stock                                 |      | 206,988          | 261,767          |
| Closing stock                                 |      | (122,603)        | (206,988)        |
| Staff recruitment and training                |      | 165,333          | 137,461          |
| Rent payable                                  |      | 29,359           | 18,240           |
| Rates                                         |      | 1,924            | 185              |
| Insurance                                     |      | 47,800           | 38,666           |
| Light and heat                                |      | 20,177           | 29,456           |
| Cleaning                                      |      | 28,632           | 22,804           |
| Repairs and maintenance                       |      | 67,326           | 42,509           |
| Telephone and Broadband                       |      | 52,913           | 51,241           |
| Computer costs                                |      | 285,776          | 127,574          |
| Conference costs                              |      | 6,539            | 11,710           |
| Travelling and subsistence                    |      | 24,888           | 26,405           |
| Maintenance contracts                         |      | 208,033          | 109,998          |
| Legal fees                                    |      | 29,087           | 55,248           |
| Consultancy and professional                  |      | 110,845          | 161,062          |
| Audit and accountancy                         |      | 42,862           | 111,168          |
| Meeting room hire and catering                |      | 12,636           | 6,630            |
| Bank charges                                  |      | 7,009            | 5,037            |
| Invoice correction                            |      | 32               | 130,131          |
| General expenses                              |      | 20,646           | 20,109           |
| Waste management and refuse                   |      | 9,699            | 4,988            |
| Penalties and fines                           |      | 80               | 1,135            |
| Security                                      |      | 13,310           | -                |
| Membership                                    |      | <u>4,704</u>     | <u>11,117</u>    |
|                                               |      | <u>2,500,420</u> | <u>2,131,846</u> |

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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| 10. | CORE PROJECT EXPENDITURE                     |      | 2025           | 2024           |
|-----|----------------------------------------------|------|----------------|----------------|
|     |                                              | Note | €              | €              |
|     | Project hardware/software                    |      | 188,516        | 50,516         |
|     | Travel                                       |      | 69,342         | 41,934         |
|     | Printing, postage and stationery             |      | 40,220         | 39,674         |
|     | Survey, administration and technical support |      | 135,032        | 30,637         |
|     | Professional and consultancy                 |      | 116,557        | 115,773        |
|     | Membership                                   |      | 316,474        | 299,254        |
|     | Sundry                                       |      | <u>18,418</u>  | <u>1,520</u>   |
|     |                                              |      | <u>884,559</u> | <u>579,308</u> |

| 11. | NON-CORE PROJECT EXPENDITURE                 |      | 2025     | 2024         |
|-----|----------------------------------------------|------|----------|--------------|
|     |                                              | Note | €        | €            |
|     | Travel                                       |      | -        | -            |
|     | Printing, postage and stationery             |      | -        | 1            |
|     | Survey, administration and technical support |      | -        | -            |
|     | Professional and consultancy                 |      | -        | 4,219        |
|     | IEA conference                               |      | -        | -            |
|     |                                              |      | -        | 4,219        |
|     | Wages and salaries – non-core project work   | 12   | -        | -            |
|     |                                              |      | <u>-</u> | <u>4,220</u> |

**Note:** Non-core project expenditure of €Nil (2024: €4,220) does not include wages and salaries on non-core project work of €Nil (2024: € Nil) as this is shown separately under wages and salaries. See note 12 for further detail.

### 12. EMPLOYEES AND REMUNERATION

#### Number of employees

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

|                           | 2025             | 2024             |
|---------------------------|------------------|------------------|
|                           | Number           | Number           |
| Staff                     | 77               | 61               |
| The staff costs comprise: |                  |                  |
| Wages and salaries        | <u>4,363,678</u> | <u>3,515,437</u> |

Included in wages and salaries charge for the year is €Nil (2024: €Nil) on non-core project work.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 12. EMPLOYEES AND REMUNERATION *(continued)*

Pension costs for 2025 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 €89,249 (2024: €70,345) in relation to annual leave carryover for 2025.

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<br>for the year fell within the pay band |      |
|-------------------|-----------------------------------------------------------------------------------|------|
|                   | 2025                                                                              | 2024 |
| 60,001 - 70,000   | 9                                                                                 | 11   |
| 70,001 - 80,000   | 1                                                                                 | 2    |
| 80,001 - 90,000   | 6                                                                                 | 4    |
| 90,001 - 100,000  | 3                                                                                 | 4    |
| 100,001 – 110,000 | 2                                                                                 | 1    |
| 110,001 - 120,000 | 0                                                                                 | 1    |
| 120,001 - 130,000 | 1                                                                                 | 1    |
| 130,001 – 140,000 | 0                                                                                 | 1    |
| 140,001 – 150,000 | 1                                                                                 | 0    |

#### 13. BOARD MEMBERS' EMOLUMENTS

No Board members received Board fees during the year. The sum of €864 in travel expense was paid to Dr Eugene Wall and the sum of €95 was paid to Ms. Orla Barry. Any other board costs were arranged directly by the ERC.

##### Chief Executive Officer Salary And Benefits

|            | 2025<br>€      | 2024<br>€      |
|------------|----------------|----------------|
| CEO Salary | 145,734        | 140,192        |
|            | <u>145,734</u> | <u>140,192</u> |

### NOTES TO THE FINANCIAL STATEMENTS

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

The CEO received a payment of €181 (2024: €467) for expenses relating to national travel, and €731(2024: €Nil) for expenses relating to international travel. During 2025, 6 Board meetings were held.

#### 14. PENSION COSTS – DEFINED BENEFIT

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

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

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

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

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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

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

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

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

The latest full actuarial valuation of the Scheme for accounting purposes was carried out with effect from 31 December 2025 by an independent qualified actuary. The major assumptions used by the actuary are as follows:

|                                | 2025  | 2024  |
|--------------------------------|-------|-------|
| Rate of increase in salaries   | 3.20% | 3.30% |
| Pension increases in payment   | 3.20% | 3.30% |
| Discount rate                  | 4.50% | 3.60% |
| Inflation assumptions          | 2.20% | 2.30% |
| Pension increases in deferment | 3.20% | 3.30% |
| State pension increase         | 2.20% | 2.30% |

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:

|                                       | 2025 | 2024 |
|---------------------------------------|------|------|
| <b>Retiring today</b>                 |      |      |
| Males aged 65 at balance sheet date   | 22.7 | 22.3 |
| Females aged 65 at balance sheet date | 24.8 | 24.6 |
| <b>Retiring in 20 years</b>           |      |      |
| Males aged 65 in 20 years' time       | 24.9 | 24.5 |
| Females aged 65 in 20 years' time     | 26.7 | 26.6 |

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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

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

|                                                             | 2025<br>€          | 2024<br>€          |
|-------------------------------------------------------------|--------------------|--------------------|
| Current service cost                                        | 597,000            | 536,000            |
| Net interest expense                                        | <u>361,000</u>     | <u>337,000</u>     |
| Total operating charge                                      | <u>958,000</u>     | <u>873,000</u>     |
| Contributions from employees                                | <u>(173,000)</u>   | <u>(138,000)</u>   |
| Charge to Income Statement                                  | <u>785,000</u>     | <u>735,000</u>     |
|                                                             | 2025<br>€          | 2024<br>€          |
| <b>Analysis of movement in scheme during the year</b>       |                    |                    |
| <b>At start of year</b>                                     | (9,521,000)        | (9,387,000)        |
| Movement in year :                                          |                    |                    |
| Current service costs (net of employee contributions)       | (424,000)          | (398,000)          |
| Benefits paid                                               | 143,000            | 209,000            |
| Contributions from employees                                | (173,000)          | (138,000)          |
| Actuarial gains                                             | 1,707,000          | 530,000            |
| Net interest expense                                        | <u>(361,000)</u>   | <u>(337,000)</u>   |
| <b>At end of year – Present value of scheme liabilities</b> | <u>(8,629,000)</u> | <u>(9,521,000)</u> |
| Pension asset in the balance sheet                          | <u>8,629,000</u>   | <u>9,521,000</u>   |

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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

The deferred funding asset for retirement benefits at 31 December 2025 amounts to €8.629m (2024: €9.521m).

€7.302m (2024: €8.076m) of the asset relates to the Colleges of Education Scheme and €1.327m (2024: €1.445m) 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:

|                                                                         | <b>2025</b><br><b>€'000</b> | <b>2024</b><br><b>€'000</b> |
|-------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Funding recoverable in respect of current year retirement benefit costs | 958                         | 873                         |
| Benefits paid                                                           | <u>(143)</u>                | <u>(209)</u>                |
|                                                                         | <u>815</u>                  | <u>664</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**

|                                                        | <b>2025</b><br><b>€'000</b> | <b>2024</b><br><b>€'000</b> | <b>2023</b><br><b>€'000</b> |
|--------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Deferred benefit obligations                           | 8,629                       | 9,521                       | 9,387                       |
| Experience gains/(losses) on scheme liabilities amount | 1,707                       | 530                         | 288                         |
| Percentage of scheme liabilities                       | 19.78%                      | 5.57%                       | 3.07%                       |

The valuation used for FRS102 disclosures has been based on an actuarial valuation at 31 December 2025 by a qualified actuary taking account of the requirements of FRS102 in order to assess the scheme liabilities at 31 December 2025.

Single scheme members are included in the pension liability at 31 December 2025, the actuarial calculation took into account the differing entitlements that apply to the scheme.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 15. PROPERTY, PLANT AND EQUIPMENT

|                       | <b>Buildings</b> | <b>Fixtures,<br/>fittings<br/>and equipment</b> | <b>Computer<br/>equipment</b> | <b>Artwork</b> | <b>Total</b>   |
|-----------------------|------------------|-------------------------------------------------|-------------------------------|----------------|----------------|
|                       | €                | €                                               | €                             | €              | €              |
| <b>Cost</b>           |                  |                                                 |                               |                |                |
| At 1 January 2025     | 450,000          | 116,453                                         | 156,260                       | 500            | 723,213        |
| Additions             | -                | 50,182                                          | 60,240                        | -              | 110,422        |
| Disposals             | -                | (18,880)                                        | -                             | -              | (18,880)       |
| At 31 December 2025   | <u>450,000</u>   | <u>147,755</u>                                  | <u>216,500</u>                | <u>500</u>     | <u>814,755</u> |
| <b>Depreciation</b>   |                  |                                                 |                               |                |                |
| At 1 January 2025     | 31,500           | 52,565                                          | 83,094                        | -              | 167,159        |
| Charge for the year   | 18,000           | 17,548                                          | 27,520                        | -              | 63,068         |
| Arising on disposals  | -                | (18,195)                                        | -                             | -              | (18,195)       |
| At 31 December 2025   | <u>49,500</u>    | <u>51,918</u>                                   | <u>110,614</u>                | <u>-</u>       | <u>212,032</u> |
| <b>Net book value</b> |                  |                                                 |                               |                |                |
| At 31 December 2024   | <u>418,500</u>   | <u>63,888</u>                                   | <u>73,166</u>                 | <u>500</u>     | <u>556,054</u> |
| At 31 December 2025   | <u>400,500</u>   | <u>95,837</u>                                   | <u>105,886</u>                | <u>500</u>     | <u>602,723</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 2025 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.

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 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 2025, 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.

The ERC entered into a ten-year lease agreement on 28 November 2025 to relocate the Test Department business function to a suitable alternative. The lease is valued at €43,000 per year.

| 16. STOCKS                          | 2025<br>€      | 2024<br>€      |
|-------------------------------------|----------------|----------------|
| Finished goods and goods for resale | <u>122,603</u> | <u>206,988</u> |

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

| 17. RECEIVABLES                | 2025<br>€      | 2024<br>€      |
|--------------------------------|----------------|----------------|
| Trade receivables              | 18,589         | 21,026         |
| Other receivables              | 2,867          | 1,497          |
| Prepayments and accrued income | <u>116,581</u> | <u>90,918</u>  |
|                                | <u>138,037</u> | <u>113,441</u> |

| 18. PAYABLES                        | 2025<br>€      | 2024<br>€      |
|-------------------------------------|----------------|----------------|
| Amounts falling due within one year |                |                |
| Trade payables                      | 51,489         | 77,324         |
| Other creditors                     | 2,329          | 22,193         |
| Paye/Prsi                           | 113,492        | 91,397         |
| PSWT                                | 2,736          | 8,122          |
| Accruals                            | <u>162,456</u> | <u>138,747</u> |
|                                     | <u>332,502</u> | <u>337,783</u> |

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 19. LEASE COMMITMENTS

|                                                                |                |
|----------------------------------------------------------------|----------------|
| The company has commitments under operating leases as follows: | <b>2025</b>    |
|                                                                | <b>€</b>       |
| Due within one year                                            | 43,000         |
| Due between two and five years                                 | 172,000        |
| Greater than five years                                        | <u>215,000</u> |
|                                                                | <u>430,000</u> |

The ERC entered into a ten-year lease agreement on 28 November 2025 to relocate the Test Department business function to a suitable alternative. The lease is valued at €43,000 per year. The ERC had no other material capital commitments at the year ended 31 December 2025.

#### 20. RELATED PARTY TRANSACTIONS

Key management personnel in Educational Research Centre consists of the CEO. Total CEO remuneration amounted to €145,734 (2024: €140,192).

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

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

|                            |                |                |
|----------------------------|----------------|----------------|
| <b>22. CAPITAL RESERVE</b> | <b>2025</b>    | <b>2024</b>    |
|                            | <b>€</b>       | <b>€</b>       |
| 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.

|                                      |                  |                  |
|--------------------------------------|------------------|------------------|
| <b>23. CASH AND CASH EQUIVALENTS</b> | <b>2025</b>      | <b>2024</b>      |
|                                      | <b>€</b>         | <b>€</b>         |
| Cash and bank balances               | <u>3,663,481</u> | <u>3,968,929</u> |

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## EDUCATIONAL RESEARCH CENTRE

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### NOTES TO THE FINANCIAL STATEMENTS

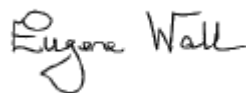
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#### 24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 29 May 2026 and signed on its behalf by:



**Dr John Regan**  
Chief Executive Officer



**Dr Eugene Wall**  
Chairperson