



National Council for Curriculum and Assessment  
An Chomhairle Náisiúnta Curaclaim agus Measúnachta

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## **FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2012**

**NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012**

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## NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

### INTRODUCTION

In accordance with my obligations under the Code of Practice for the Governance of State Bodies, I confirm that in respect of the financial year 2012:

- the Code of Practice for the Governance of State Bodies was adopted and fully complied with
- all appropriate procedures for financial reporting, internal audit, travel and procurement were complied with
- Codes of Business Conduct for Council members and employees were in place and adhered to
- Government policy on the pay of Chief Executives and all NCCA employees has been complied with.
- the NCCA has complied with its obligations under tax laws
- no directors fees were paid to Council members
- no asset disposals or access to assets by third parties took place
- the NCCA had no capital expenditure proposals
- NCCA has no subsidiaries, is not involved in any joint ventures or share acquisitions.

**On behalf of Council**



**Ms. Brigid McManus**  
Chairperson

**Date:**

## INFORMATION

**Council Address:** 35 Fitzwilliam Square  
Dublin 2

**Senior professional staff:** Dr. Anne Looney, Chief Executive  
Mr. John Hammond, Deputy Chief Executive  
Dr. Sarah Fitzpatrick, Deputy Chief Executive

**Directors,  
Curriculum and Assessment:** Ms. Arlene Forster  
Mr. John Halbert  
Mr. Bill Lynch  
Mr. Hal O'Neill  
Ms. Majella O'Shea

**Assistant Principal:** Mr. Paul Brady

**Members of the Council:**

**To 31 March, 2012**

**From 1 April, 2012**

Chairperson  
Deputy Chairperson  
Deputy Chairperson  
Association of Community and Comprehensive Schools  
Association of Secondary Teachers, Ireland  
Association of Secondary Teachers, Ireland  
Catholic Primary Schools Managers' Association  
Church of Ireland Board of Education  
Department of Education and Skills  
Foras na Gaeilge  
Irish Business and Employers Confederation  
Irish Congress of Trade Unions  
Irish Federation of University Teachers  
Irish National Teachers' Organisation  
Irish National Teachers' Organisation  
Irish Vocational Education Association  
Joint Managerial Body  
National Association of Boards of Management in Special Education  
National Parents Council Post-Primary  
National Parents Council Primary  
Nominee of the Minister for Children and Youth Affairs  
Nominee of the Minister for Education and Skills  
State Examinations Commission  
Teachers' Union of Ireland  
Teachers' Union of Ireland

Prof. Tom Collins  
Ms. Catherine Byrne  
Dr. Eilis Humphreys  
Ms. Eileen Salmon

Ms. Moira Leydon  
Mr. Joe Moran  
Sr. Betty O'Riordan  
Ms. Hilary Mc Bain  
Mr. Éamonn Murtagh  
Seán Ó Coinn, Uasal  
Mr. Frank Turpin  
Dr. Rose Malone  
Mr. Michael Delargey  
Dr. Deirbhile Nic Craith  
Mr. Declan Kelleher  
Mr. Stephen McCarthy  
Mr. Michael Redmond  
Ms. Patricia McCrossan

Mr. Jim Moore  
Mr. Donal Cooper  
Prof. Nóirín Hayes

Máire Áine Uí Aodha, Uasal  
Mr. Aidan Farrell  
Ms. Bernie Judge  
Mr. Tim O'Meara

Ms. Brigid McManus  
Mr. Declan Kelleher  
Mr. Michael Redmond  
Ms. Eileen Salmon

Ms. Christina Henehan  
Mr. Philip Irwin  
Sr. Betty O'Riordan  
Ms. Hilary Mc Bain  
Pádraig Mac Fhlannchadha, Uasal  
Seán Ó Coinn, Uasal  
Dr. Kara McGann  
Dr. Rose Malone  
Dr. Daire Keogh  
Dr. Deirbhile Nic Craith  
Mr. Bryan O'Reilly  
Dr. Marie Griffin  
Ms. Marie-Thérèse Kilmartin  
Ms. Patricia McCrossan

Mr. Jim Moore  
Ms. Mary Lillis  
Prof. Nóirín Hayes

Mr. Clive Byrne  
Brid Uí Riordáin, Uasal  
Ms. Bernie Judge  
Mr. Michael O'Brien

**Bank:** Bank of Ireland  
Lr. Baggot Street  
P.O. Box 3131  
Dublin 2

**Accountants:** LHM Casey McGrath  
6 Northbrook Road  
Dublin 6  
Ireland

**Web Site :** [www.ncca.ie](http://www.ncca.ie)

## NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

### BACKGROUND NOTE ON NCCA

The National Council for Curriculum and Assessment was established on 12 July 2001 under Section 39 of the Education Act, 1998.

The brief of the Council as outlined in the Education Act, is to advise the Minister for Education and Skills on matters relating to

*...the curriculum for early childhood education, primary and post-primary schools and the assessment procedures employed in schools and examinations on subjects which are part of the curriculum.*

(41.1 a, b)

The Council is a representative structure, the membership of which is determined by the Minister for Education and Skills. The 25-member council comprises nominees of the partners in education, industry and trade union interests, parents' organisations and one nominee each of the Minister for Education and Skills and the Minister for Children and Youth Affairs. The Minister appoints the Chairperson.

## NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

### STATEMENT OF RESPONSIBILITIES OF THE COUNCIL

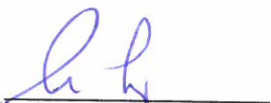
Section 46 of the Education Act 1998 requires the Council to prepare financial statements for each financial year in such form as may be approved by the Minister for Education and Skills.

In preparing those financial statements, the Council is required to:-

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

The Council confirms that it has complied with the above requirements in preparing the financial statements. The Council is responsible for the keeping of proper books of account which disclose with reasonable accuracy at any time its financial position and to enable it to ensure that the financial statements comply with Irish accounting standards and applicable law. The Council is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the Council**



**Dr. Anne Looney**  
Chief Executive



**Ms. Brigid McManus**  
Chairperson

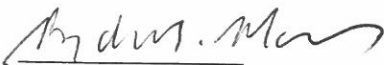
Date: 19/02/2014

## NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

### STATEMENT ON INTERNAL FINANCIAL CONTROL

1. On behalf of the Council of the NCCA I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.
2. The system can 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 would be detected in a timely period.
3. The following procedures have been put in place by the Council and are designed to provide effective internal financial control:
  - i an appropriate control environment is ensured by clearly defined management responsibilities and procedures to identify and react to control failures
  - ii a formal process to identify and evaluate organisational business risks is in place
  - iii a comprehensive planning and budgetary system is in operation and expenditure trends are reviewed on a monthly basis
  - iv procedures for addressing the financial implications of major business risks include financial instructions and notes of procedures, delegation practices such as authorisation limits approved by Council and segregation of duties between processing and approval of payments
  - v the procedures for monitoring the effectiveness of internal financial control include a system of reporting based on project codes within the financial management system, an internal audit function which operates in accordance with the Code of Practice for the Governance of State Bodies and reports to the Audit Committee.
4. The Council's monitoring and review of the system of internal financial control is informed by the work of executive within the NCCA who have responsibility for the development and maintenance of the financial management system, the work of our internal auditors and audit committee and comments made by the Comptroller and Auditor General in his management letter and reports.
5. I confirm that in respect of the year ended 31st December 2012, the Council conducted a review of the effectiveness of the system of internal financial controls.

On behalf of Council



**Ms. Brigid McManus**  
Chairperson

Date: 19/02/2014





## Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas



#### National Council for Curriculum and Assessment

I have audited the financial statements of the National Council for Curriculum and Assessment for the year ended 31 December 2012 under the Education Act 1998. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the balance sheet and the related notes. The financial statements have been prepared under Section 46 of the Act, and in accordance with generally accepted accounting practice in Ireland.

#### Responsibilities of the Members of the Council

The Council is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the Council's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Council's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

In addition, I read the Council's annual report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

#### Opinion on the Financial Statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of the Council's affairs at 31 December 2012 and of its income and expenditure for 2012.

In my opinion, proper books of account have been kept by the Council. The financial statements are in agreement with the books of account.

#### Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the information given in the Council's annual report is not consistent with the related financial statements, or
- the statement on internal financial control does not reflect the Council's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

Patricia Sheehan  
For and on behalf of the  
Comptroller and Auditor General  
28 February 2014



# NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

## STATEMENT OF ACCOUNTING POLICIES

### 1 Basis of Preparation

The financial statements are prepared under the accruals method of accounting, except as indicated below, in accordance with generally accepted accounting principles under the Historical Cost Convention. Financial Reporting Standards recommended by the recognised accounting bodies are adopted as they become operative.

### 2 State Grants

Grants from the Department of Education and Skills are accounted for on a cash receipt basis.

State grants for capital expenditure (including grants for recurrent purposes utilised for the purchase of equipment and minor works) are transferred to the Capital Account in the year in which the expenditure is incurred and are credited to income over the estimated useful lives of the related assets.

Other Income shown in the financial statements represents the actual receipts in the period.

### 3 Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation.

Depreciation is provided on a straight line basis at rates which are estimated to reduce the assets to realisable values by the end of their expected useful lives as follows:

Computer Equipment	33.33%
Office Equipment	20%
Office Furniture	10%

### 4 Foreign Currencies

Transactions in currencies other than Euro are recorded at the rate ruling at the date of the transaction or at a contracted rate. Monetary assets and liabilities are translated into Euro at the balance sheet rate or a contracted rate. Exchange differences are dealt with in the income and expenditure account.

### 5 Capital Account

The Capital Reserve represents the unamortised portion of income applied for capital purposes. Tangible assets are funded from current revenue. This funding is transferred to the capital account, which is amortised in line with depreciation of tangible assets. The net funding transferred to the capital account and related amortisation is recorded in the Income and Expenditure account.

### 6 Superannuation

NCCA staff recruited from the established civil service or by way of secondment are already members of a pension scheme and as such the Council have no liability in this regard.

**NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT**

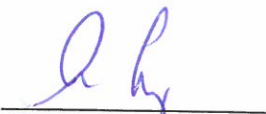
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2012**

	<b>Notes</b>	<b>2012 €</b>	<b>2011 €</b>
<b>Income</b>			
Department of Education and Skills grants and other income	<b>1</b>	3,241,103	3,470,550
Transfer from Capital Account	<b>8</b>	4,562	15,794
		<u>3,245,665</u>	<u>3,486,344</u>
<b>Expenditure</b>			
Staff Costs	<b>2</b>	2,431,616	2,221,259
Administration and Projects Costs	<b>3</b>	1,416,386	939,463
		<u>3,848,002</u>	<u>3,160,722</u>
<b>(Deficit) / Surplus for the year</b>		<b>(602,337)</b>	<b>325,622</b>
<b>Accumulated surplus at 1 January</b>		<u>392,931</u>	<u>67,309</u>
<b>Accumulated (deficit) / surplus at 31 December</b>		<u><u>(209,406)</u></u>	<u><u>392,931</u></u>

The Council had no gains or losses in the financial years other than those dealt with in the Income and Expenditure Account.

The Statement of Accounting Policies and Notes 1 to 13 form part of these Financial Statements.

**On behalf of the Council**



**Dr. Anne Looney**  
Chief Executive



**Ms. Brigid McManus**  
Chairperson

Date: 15/02/2014

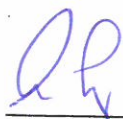
NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT

BALANCE SHEET AS AT 31 DECEMBER 2012

	Notes	2012 €	2011 €
<b>Fixed Assets</b>	<b>5</b>	<u>32,895</u>	<u>37,457</u>
<b>Current Assets</b>			
Cash at Bank		45,784	711,648
Debtors and Prepayments	<b>6</b>	<u>84,276</u>	<u>89,034</u>
		130,060	800,682
<b>Current Liabilities</b>			
Creditors and Accruals	<b>7</b>	<u>(339,466)</u>	<u>(407,751)</u>
<b>Net Current Assets</b>		<u>(209,406)</u>	<u>392,931</u>
<b>Net Assets</b>		<u><u>(176,511)</u></u>	<u><u>430,388</u></u>
<b>Financed By:</b>			
Capital Account	<b>8</b>	32,895	37,457
Income and Expenditure Account		<u>(209,406)</u>	<u>392,931</u>
		<u><u>(176,511)</u></u>	<u><u>430,388</u></u>

The Statement of Accounting Policies and Notes 1 to 13 form part of these Financial Statements.

On behalf of the Council



**Dr. Anne Looney**  
Chief Executive



**Ms. Brigid McManus**  
Chairperson

Date: 17/02/2014

**NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

	<b>2012</b>	<b>2011</b>
	<b>€</b>	<b>€</b>
<b>1 Income</b>		
Department of Education and Skills (DES) grants	3,225,000	3,447,000
	<u>3,225,000</u>	<u>3,447,000</u>
<b>Other Income</b>		
EU KeyCoNet Project	13,068	-
Freedom of Information	35	-
OECD refund	3,000	3,000
DES Early years policy unit	-	20,000
Seminar fee	-	550
	<u>16,103</u>	<u>23,550</u>
<b>Total Income</b>	<u><b>3,241,103</b></u>	<u><b>3,470,550</b></u>

<b>2 Staff Costs</b>		
The staff costs of the Council comprises	<b>2012</b>	<b>2011</b>
	<b>€</b>	<b>€</b>
Salaries and wages	2,267,430	2,094,604
Travel and subsistence - Staff	120,798	76,746
Travel and subsistence - Council Members	11,557	8,979
Recruitment	-	7,971
Staff development, health and safety expenses	31,831	32,959
	<u><b>2,431,616</b></u>	<u><b>2,221,259</b></u>

€14,056.80 (2011: €15,324.46) was deducted from staff by way of pension levy and was paid over to the Department of Education and Skills. The pension levy in respect of staff on secondment is deducted by the staff members' parent employer.

<u>Breakdown of travel and subsistence - Council Members:</u>	<b>2012</b>	<b>2011</b>
Máire Áine Úi Aodha, Uasal	345	1,279
Mr. Donal Cooper	246	1,159
Ms. Deirbhle Nic Craith	137	-
Mr. Michael Delargey	909	251
Mr. Aidan Farrell	340	294
Ms. Christina Henahan	1,439	-
Mr. Declan Kelleher	3,050	1,184
Ms. Mary Lillis	718	-
Ms. Hilary McBain	267	239
Mr. Jim Moore	1,992	2,699
Mr. Michael O'Brien	924	-
Mr. Tim O'Meara	381	872
Sr. Betty O'Riordan	686	247
Ms. Eileen Salmon	123	212
Mr. Heino Schonfeld	-	203
Mr. Frank Turpin	-	340
	<u><b>11,557</b></u>	<u><b>8,979</b></u>

The average number of persons employed by the council during the period was 25 (2011: 27).

**NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

<b>3 Expenditure</b>	<b>2012 €</b>	<b>2011 €</b>
<b>Administration and Projects Costs</b>		
Rent rates, security and storage	318,474	326,249
Office equipment and repairs and maintenance	39,977	51,343
Telephone, postage, stationery	93,219	71,204
Room hire and catering	48,359	21,324
Consultation expenses	54,382	4,850
Accountancy and other professional fees	28,192	28,536
Audit fee	9,024	9,024
Bank charges	635	652
Information technology	115,532	68,337
General advertising and photography	5,912	350
Reference books, documents and subscriptions	17,876	9,214
Light and heat	15,101	11,998
Cleaning	29,350	28,510
Conference expenses	16,176	31,019
School Networks	206,786	38,390
Publications and digital media	126,709	79,597
Research fees	217,417	105,082
Committee travel and subsistence	38,767	22,805
Depreciation	34,498	30,979
	<b>1,416,386</b>	<b>939,463</b>

**Notes:**

Included in School Networks above is an amount of €175,450 (2011: €18,000) in respect of grant payments made to 69 schools (2011: 13 schools and settings) to support work in early childhood, primary and post-primary networks.

€1,316 was paid to the Executive in the year for the use of home broadband for official business.

Committee travel and subsistence includes foreign travel totalling €10,732.

Included in the expenditure above are payments of €1,858 in respect of gifts presented to 29 members of the Council on expiry of their term of office.

**4 Director's Fees and Salary of the Chief Executive**

Members of the Council act entirely in a voluntary capacity and no fees were paid to members of the Council in 2012.

The Chief Executive received salary payments of €113,423 in 2012 (2011: €113,503). No bonus payments were made to the Chief Executive. The Chief Executive received recoupment of expenses of €4,326 in 2012 (2011: €3,099).

The Chief Executive is a member of an unfunded defined benefit public sector scheme and her pension entitlements do not extend beyond standard entitlements in the public sector defined benefit superannuation scheme. The salary of the current Chief Executive comprises a salary based on the teachers' common basic scale and an additional allowance. There are no pension benefits associated with the latter.

<b>5 Fixed Assets</b>	<b>Office Furniture €</b>	<b>Office Equipment €</b>	<b>Computer Equipment €</b>	<b>Total €</b>
<b>Cost</b>				
1 January 2012	71,378	93,279	295,618	460,275
Additions	2,868	-	27,068	29,936
As at 31 December 2012	<b>74,246</b>	<b>93,279</b>	<b>322,686</b>	<b>490,211</b>
<b>Depreciation</b>				
1 January 2012	61,800	87,229	273,789	422,818
Charge for the period	5,506	3,205	25,787	34,498
As at 31 December 2012	<b>67,306</b>	<b>90,434</b>	<b>299,576</b>	<b>457,316</b>
 At 31 December 2012	<b>6,940</b>	<b>2,845</b>	<b>23,110</b>	<b>32,895</b>
 At 31 December 2011	<b>9,578</b>	<b>6,050</b>	<b>21,829</b>	<b>37,457</b>

**NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

**6 Debtors and Prepayments**

	2012 €	2011 €
Debtors	131	-
Prepayments	84,145	89,034
	<u>84,276</u>	<u>89,034</u>

**7 Creditors and Accruals**

	2012 €	2011 €
Trade creditors	8,888	152,926
Other creditors	9,152	30,826
Accruals	321,426	223,999
	<u>339,466</u>	<u>407,751</u>

**8 Capital Account**

	2012 €	2012 €	2011 €	2011 €
Balance at 1 January				
Transfer (to)/from income and expenditure account		37,457		53,251
Funds allocated to acquire fixed assets	29,936		15,185	
Amortisation in line with depreciation	(34,498)		(30,979)	
		<u>(4,562)</u>		<u>(15,794)</u>
Balance at 31 December		<u>32,895</u>		<u>37,457</u>

**9 Council members' interests**

The Council adopted procedures in accordance with guidelines issued by the Department of Finance in relation to the disclosure of interests by Council members and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Board's activities in which Board members had any beneficial interest.

**10 Rental Obligations**

The Office of Public Works held a 25 year tenancy agreement from 13 August, 1998 in respect of office accommodation provided to NCCA at 24 Merrion Square, Dublin 2. The annual rent was €269,000, subject to a 5 year rent review.

On 15th August 2013, the OPW exercised a break clause in the lease. On 8th July 2013, the NCCA entered into a new lease agreement to 27th April 2024, with the National Transport Authority in relation to office accommodation at 35 Fitzwilliam Square, Dublin 2. The annual rent is €80,000.

The Office of Public Works have also provided office accommodation for an advance party under the Government's Decentralisation Programme at James Fintan Lawlor Avenue, Portlaoise, Co. Laois, for which no rent is payable by NCCA.

The NCCA also occupies office accommodation at City of Cork Vocational Education Committee, 21 Lavitt's Quay, Cork for an annual rent of €19,800.

**11 Capital Commitments**

There were no capital commitments at 31 December 2012.

**12 Contingent Liabilities**

No contingent liabilities existed at 31 December 2012.

**13 Approval of Financial Statements**

The financial statements were approved by the Council on 21st March 2013.