



Rewarding Learning

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2007 - 2008
ANNUAL REPORT
AND ACCOUNTS

***Northern Ireland Council for the Curriculum, Examinations
and Assessment***

***Annual Report and Accounts
For the Year Ended 31 March 2008***

***Laid before the Northern Ireland Assembly by the Department of
Education in accordance with The Education (Northern Ireland)
Order 1998, Schedule 3, Article 73, Paragraph 13(c)***

3rd July 2008

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History

The Northern Ireland Council for the Curriculum, Examinations and Assessment (CCEA) was established on 1 April 1994. We are a Non-Departmental Public Body (NDPB) reporting to the Department of Education (DE).

Our Mission

CCEA places learners and those who have a concern for their educational and personal development at the forefront of its thinking. CCEA's mission is:

“To enable the full potential of all learners to be achieved and recognised”

Our Role

Advising Government – on what should be taught in Northern Ireland's schools and colleges.

Monitoring Standards – ensuring that the qualifications and examinations offered by awarding bodies in Northern Ireland are of an appropriate quality and standard.

Awarding Qualifications – as Northern Ireland's leading awarding body we offer a diverse range of qualifications, such as GCSEs, GCE A and AS levels, Entry Level Qualifications, Graded Objectives in Modern Languages, and a range of vocational qualifications including Key Skills, Essential Skills, and Occupational Studies.

Our Values

Integrity – CCEA will ensure staff are open and honest, tell the truth, play by the rules, do not knowingly do anything wrong and do not allow themselves to be influenced to do otherwise.

Quality And Excellence – CCEA will endeavour to ensure staff deliver the very best products and services to customers, partners and stakeholders and seek ways to continuously improve.

Social Responsibility – CCEA will go beyond its statutory remit in respect of investment in its own staff and the contribution it makes to the community.

Leadership – CCEA will demonstrate exemplary leadership including leading the community debate on educational policy and promoting, through example, the seven principles of public life as set out by the Nolan Committee.

People – CCEA will treat all of its people with respect; will recruit, reward and promote staff on the basis of merit; will provide good working conditions; and will help its staff to achieve a work/life balance.

Customers, Partners and Stakeholders – CCEA will meet the needs and expectations of its customers, keep its promises, secure full customer trust and will put things right when they go wrong.

CCEA Council Membership 2007–08

CCEA's current Council consists of a Chairperson and 16 other members appointed by the Department of Education (DE) and includes representatives from education, industry and commerce.

Chairman

David McKee – Former Principal of Duke of Westminster High School, Kesh and Ballinamallard

Council Members

Mrs Dorothy Black – Lecturer in Initial Teacher Education at the University of Ulster, Coleraine

Mr Martin Bowen – Principal of St Peter's High School

Dr Martin Brown – Educational Consultant and writer

Mr Jim Clarke – Deputy Chief Executive of the Council for Catholic Maintained Schools

Mr James Collins – Former General Manager with Ford Motor Company

Ms Michelle Crilly – Director of Education, School of Education, Queen's University, Belfast

Mr Neil Downing – Principal of Cookstown Primary School

Mr Michael Lowe – CEO Lowe Refrigeration Solutions Ltd

Mrs Helen McClenaghan – Chief Executive of the Southern Education and Library Board

Mrs Carmel McKinney – Principal of Vere Foster Primary School, Belfast

Dr Ian McMorris – Director, Genesis Consulting NI

Mrs Patricia O'Farrell – Former Chair of the Irish National Teachers' Organisation (INTO)

Professor Peter Roebuck – Former Provost, University of Ulster, Coleraine

Introduction to CCEA (continued)

Mr David Thompson – Formerly Principal of Regent House School, Newtownards

Miss Mae Watson – Vice Principal (Registrar) Stranmillis University College, Belfast

Mr John Wilkinson – Principal of Dromore High School

CCEA Officers

Mr Neil Anderson – Acting Chief Executive

Miss Noleen Kennedy – Manager, Council Secretariat

Tribute – Michael Lowe

The Council and Staff of CCEA were shocked and saddened by the sudden death of council member Michael Lowe in August 2007 aged 53.

As a member of our Council, Audit & Risk Committee and Business Committee, Michael made an invaluable contribution in shaping the direction and influencing the success of CCEA through the depth and breadth of his knowledge and experience. He was no stranger to success himself having expanded his business, Lowe Refrigeration, with his brother from humble beginnings in Carryduff in 1977 to opening offices in England, Germany, United States, Hong Kong and Singapore. They became one of Northern Ireland's most important and successful exporters becoming the market leader in Europe and offering the first coast to coast rental service in the United States. The firm won the Queen's Award for Export Achievement in 1990, 1991 and 1999. From 2006 Michael became sole director of the renamed Lowe Refrigeration Solutions.

Michael was a keen gardener and conservationist, but it was his passion for education and his strong belief in the importance of investing in our youth that we will most remember him for.

His own education was at Tullywest Primary School, Ballynahinch, Newtownbreda Primary and Knockbreda High Schools and he went on to play a leading role in the Young Enterprise programme.

Michael Lowe's quiet professionalism and his easy grasp of issues will be sorely missed by the Council and we would pass our deepest sympathy to his wife

Chief Executive's Foreword

Sarah and children Thomas, Emma and Jenny.

This year CCEA continued to maintain its expected high standards of service delivery. At a time of immense change in education, the continued success of CCEA as an organisation was underpinned by the exceptional performance and contribution of its staff.

CCEA strives for continuous improvement and has embedded a culture of quality across the organisation. We achieved further external recognition of this in 2007 winning the UK Business Excellence Award and the Northern Ireland Global Excellence Award positioning CCEA as a best practice organisation with vast expertise in a range of business areas. CCEA also added to its range of internationally recognised quality standards, by achieving OHSAS 18001.

September 2007 saw the beginning of the implementation of the revised curriculum. In support of the implementation, innovative training events and guidance materials were developed. Evaluations were positive and CCEA continues to work with educational partners towards the full implementation of the revised curriculum.

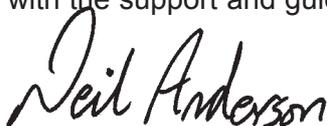
As a key element of revised assessment arrangements, CCEA supported the use, for the first time, of the InCAS assessment tool in all primary schools. Many training, technical and manageability challenges were overcome resulting in the successful deployment of the tool across Year 5.

In relation to examinations, the revision of all 21 GCE specifications is now complete. Our in-house technological expertise enabled the development of innovative e-support packages which include podcasts containing student guidance. There is a dedicated website for every subject and over 1,000 teachers have signed up to receive our e-newsletter.

The regulatory arm of CCEA has contributed substantially to the Vocational Qualifications Reform programme (VQR) and the test and trial for the Qualifications and Credit Framework.

The over-arching challenge for us now is the pending transition to the Education and Skills Authority. CCEA is currently represented on many of the project teams that have been established to create the structures of the new organisation and contribute to its development. It is our top priority to ensure that this transition is as seamless as possible.

We are committed to maintaining the development and delivery of top class qualifications. We will continue to support the roll out of the revised curriculum and revised assessment arrangements and provide Northern Ireland's teachers with the support and guidance they need.



Neil Anderson

Financial Summary

Acting Chief Executive

Background information

The Northern Ireland Council for the Curriculum, Examinations and Assessment (CCEA) was established under the Educational and Libraries (Northern Ireland) Order 1993 on the amalgamation of the Northern Ireland Curriculum Council (NICC) and the Northern Ireland Schools Examinations and Assessment Council (NISEAC).

CCEA's principal products and services may best be described by reference to the Education (NI) Order 1998. CCEA's duties and functions are to:

- keep under review all aspects of the curriculum, examinations and assessment for grant aided schools and colleges of further education and to undertake statutory consultation on proposals relating to legislation;
- advise the DE on matters concerned with the curriculum, assessment, examinations and external qualifications and accredit and approve qualifications;
- conduct and moderate examinations and assessments, ensuring that standards are recognised as equivalent to standards of examinations and assessments conducted by other bodies or authorities exercising similar functions in the United Kingdom;
- conduct the Northern Ireland transfer procedure tests;
- publish and disseminate information relating to the curriculum, assessment and examinations;
- develop and produce teaching support materials for use in schools;
- carry out research and development.

CCEA also has a remit for the development of educational technology and the production of multimedia resources and is considered a leader in this field.

CCEA has prepared, and updates annually, a three year Corporate Plan which is submitted to DE for approval. The plan sets out clearly:

- CCEA's fundamental aim;
- it's main objectives and priorities;
- financial assumptions;
- the activities which it proposes to undertake in support of these objectives.

For each financial year, CCEA prepares a detailed costed Operational Plan and work programme to support the achievement of the objectives in the Corporate Plan. CCEA's Management Statement, agreed with DE, requires it to produce accounts on an accruals basis and to properly present the income, expenditure

Financial Summary

and cash flows for the financial year and the balances held at the year end.

Summary results

CCEA's financial results for the year ended 31 March 2008 are summarised as follows:

	2007-08 £000	2006-07 £000 as restated
Income	8,564	8,341
Expenditure	(30,251)	(29,306)
Operating cost	(21,687)	(20,965)
Other finance income	122	163
	<u>(21,565)</u>	<u>(20,802)</u>

Changes in fixed assets

The financial statements have been prepared in accordance with the historical cost convention as modified by the indexation and revaluation of fixed assets in line with the Government Financial Reporting Manual 2007-08. The total capital expenditure for the year amounted to £495k.

Charitable donations

CCEA made no charitable donations from its own funds during 2007-08.

Equal opportunity policy

It is CCEA's aim to make the best possible use of its resources, especially its staff. It is committed to the merit principle in its recruitment and promotion processes. CCEA aims to comply with all relevant legislation and guidance on fair employment and equal opportunities, and aims to meet the legislative and other requirements in respect of disabled employees. CCEA aims to offer equality of opportunity for people with disabilities to make full use of the skills and abilities that they possess. Wherever possible, arrangements are made for the continued employment of persons who become disabled during service and for appropriate training, career development and promotion of disabled employees.

It is CCEA's policy to ensure, so far as it is reasonably practicable, the health, safety and welfare of all its employees in accordance with the relevant statutory requirements.

Action taken to maintain or develop provision of information and consultation with employees

CCEA has a Joint Consultative and Negotiating Committee (JCNC) to regulate industrial relations and promote co-operation between management and staff within the organisation. CCEA organises regular organisation development

Financial Summary (continued)

sessions at which the Chief Executive and members of the Senior Management Team brief staff on major developments and obtain feedback. CCEA's intranet site and e-mail capabilities serve as information platforms for ensuring that staff are kept up-to-date with current and forthcoming activities and events.

Auditor

The Principal Auditor is the Northern Ireland Audit Office (NIAO), 106 University Street, Belfast, BT7 1EU.

The cost of work performed during 2007-08 was as follows :

	£
Audit Services	11,462
Further Assurance Services	–
Tax Services	–
Other Services	–
Total	<u>11,462</u>

The fee for audit services relates to the statutory audit of the financial statements and is included within "Other Operating Charges" in the operating cost statement.

There were no non-audit services provided by the Principal Auditor.

Payment to creditors

CCEA is committed to the prompt payment of bills for goods and services received in accordance with the Better Payment Practice Code and British Standards BS7890 "Achieving Good Payment Performance in Commercial Transactions". Unless otherwise stated in the contract, payment is due within 30 days of the receipt of goods or services, or presentation of a valid invoice or similar demand, whichever is later. During the year, 95% of invoices were verified, approved and paid within this standard. We will continue to make efforts to improve towards meeting the standard required.

Key financial targets

A detailed report on CCEA's performance against all the measures contained within its costed Operational Plan for 2007-08 is available on the organisation's website.

Accounting Officer 2007-08

Neil Anderson, Acting Chief Executive, held Accounting Officer responsibilities for CCEA during the 2007-08 financial year.

Overview 2007-08

CCEA's Mission is clear – "To enable the full potential of all learners to be achieved and recognised". Our success in delivering on our Mission this year is reflected in a number of key performance indicators.

In 2007, CCEA won the UK Excellence Award with a tremendous score of over 730, which is the highest ever score of any UK Excellence Award entrant.

The UK Excellence Assessment Team said:

"CCEA has a strong and comprehensive commitment to excellence, well-structured approaches that are effectively deployed, assessed and reviewed, with this leading to numerous improvements across all areas of the organisation. The Assessment Team also noted many areas of good practice and numerous examples of role model activity."

In addition to this, ISO 9001 (2000) and the environmental management system ISO 14001 were re-accredited on two occasions. Accreditation was achieved to OHSAS 18001, the health and safety framework, for the first time and there was successful re-accreditation following the first surveillance visit.

CCEA was re-accredited to the Charter Mark standard for the third time achieving full compliance with 62 out of 63 elements and best practice recognition in 10 elements.

The annual Customer Satisfaction Survey continues to show high levels of satisfaction across the primary and post-primary sectors. The overall satisfaction rating this year was 99.3%.

We have continued to grow our portfolio of general, applied, vocational and lifelong learning qualifications. A partnership agreement was developed with Edexcel so that we can now offer BTEC Firsts and Nationals to schools, helping them to meet the Entitlement Framework. Qualifications entries from colleges, training organisations and community groups also continue to increase.

CCEA continues to work with, and adapt to, changing technology. Innovations have included e-support packages such as the use of podcasts, websites and e-newsletters. Progress has also been made in on-screen marking, e-moderation and electronic question paper development. Development of e-portfolios for Essential Skills is ongoing.

A major review of all 21 GCE specifications is now complete and the GCSE revision is underway.

In respect of Curriculum and Assessment this year, CCEA has been committed to helping schools prepare to meet the statutory requirements for assessment and reporting. 1,425 Year 5 teachers and teaching principals attended training in the use of the InCAS computer-based assessments.

The innovative use of technology has led to the development of a range of support and guidance materials to support teachers as they implement the revised curriculum.

Business Unit Reports

Curriculum Assessment and Reporting Unit

This year there has been a strong emphasis on helping schools prepare to meet the statutory requirements for assessment and reporting. The revised Northern Ireland curriculum became statutory from September 2007 and CCEA was also responsible for the implementation of the Primary Pupil Profile during this academic year. This was a transitional year for the introduction of InCAS computer-based assessments for Year 5 and the Annual Pupil Profile Report for Years 1 and 5.

Information and materials continue to be added to the Northern Ireland curriculum website, www.nicurriculum.org.uk

Notable additions this year include:

- A Pupil Profile section on the website with on-line tutorials, and evaluation reports;
- Case studies and up to date information on assessment and reporting arrangements;
- "Quest" special educational needs guidance and assessment materials to assist teachers working with children who have profound and multiple learning difficulties;
- Audio recordings and accompanying art resources of the thinking skills and personal capabilities story books, "Wise up and Think".

Schools received a range of guidance including:

- Literacy for Foundation Stage;
- "Gifted and Talented";
- Whole school and subject guidance;
- An information folder for Primary Principals on reporting and InCAS assessments.

Further learning and teaching resources were developed in:

- Learning for Life and Work including bespoke materials for use within special education;
- Connected Learning;
- Personal Development and Mutual Understanding;
- Religious Education, Drama and Media Awareness.

Training was held during 2007/08 for all Year 5 teachers. 1,425 teachers and teaching principals attended each of the training events which were run in two phases:

- 55 training sessions held during April to August;
- 37 training sessions held during October to November.

The first phase provided information on the Annual Pupil Profile Report and use of the InCAS computer-based assessments. The second phase covered interpretation of the outcomes, types of feedback available and possible interventions. Evaluation reports are available on the website, www.nicurriculum.org.uk/pupil_profile

During February and March 2008, a series of 24 conferences entitled "Managing Assessment Change" took place in which primary principals were given the opportunity to consider the implications of the revised assessment arrangements for their schools' development plans. The sessions focused on the new Levels of Progression, the Thinking Skills and Personal Capabilities and the Pupil Profile Implementation. Awareness sessions were also held for Education and Library Board officers, Education and Training inspectors and lecturers in Teacher Training Colleges.

In addition, a Pupil Profile telephone helpdesk facility operated throughout the year offering daily support and guidance to schools. The InCAS maths assessment was also translated into the medium of Irish for use in Irish Medium Schools/Units.

During October and November 2007, CCEA officers ran 20 conferences, Implementing Assessment at Key Stage 3, for post-primary principals and senior leaders. This was the first event in a substantial programme designed to assist schools in meeting the statutory requirements for assessment and reporting.

Levels of Progression

Levels of Progression in the cross curricular skills have been agreed for:

- Communication;
- Using Maths;
- Using ICT.

These will remain in draft format as CCEA gathers evidence from pupil performance and teacher feedback.

Priorities for 2008/2009

During the 2008/09 academic year, Primary schools are required to carry out InCAS assessments with Years 5 and 6 pupils and to share the outcomes, in reading and mathematics, with parents in a written format. This will happen at a parent meeting to be held before the end of the autumn term.

In addition, schools are also required to produce Annual Pupil Profile Reports for parents of Years 1, 2, 5 and 6 before the end of the summer term 2009.

Training during 2008/09 academic year will focus on Year 6 teachers. Hard copy guidance has been produced for teachers to support face-to-face training. On-line tutorials have also been developed for all teachers using and interpreting InCAS and completion of Annual Pupil Profile Reports including use of the Report Writing tool. All this material is available at www.nicurriculum.org.uk/pupil_profile

An Irish Literacy assessment tool is being developed and will be trialled in all Irish Medium Schools in the autumn term of 2008 and will be standardised with a minimum of 1500 pupils. It will then be evaluated to determine its effectiveness, diagnostic properties and feasibility in assessing Irish literacy.

It is intended that whole-school training in the Levels of Progression for Cross-Curricular Skills should take place from late 2008 to mid – 2009 in advance of the requirement to report on these aspects. Assessment tasks continue to be developed, in a range of subject contexts, to assist teachers in creating opportunities for pupils to acquire, develop and be assessed in the cross curricular skills.

During 2008/09, a centre accreditation model will be developed to support statutory assessment and to recognise schools for good curriculum and assessment practices.

Work is ongoing to evaluate assessment tools for Key Stage 3 and to support schools in preparing the annual pupil profile report.

Qualifications and Skills Accreditation and Policy (QSAP) Unit

The QSAP Business Unit has overall responsibility for the regulation of qualifications in Northern Ireland. A common qualifications system is operated with England and Wales (and with Scotland for vocational qualifications) so regulatory work is undertaken in collaboration with regulators in England (QCA), Wales (DCELLS) and Scotland (SQA).

The QSAP Business Unit is also responsible for the 14 – 19 education, curriculum and qualification policy and skills.

The work of the QSAP Business Unit includes:

- Providing advice to DE/DEL on all aspects of qualifications regulation and development;
- Accreditation of qualifications within the National Framework (NQF);
- Working in partnership with other qualifications regulators and with the Sector Skills Councils (SSCs), on the development and management of National Occupational Standards (NOS) and Sector Qualification Strategies (SQS);
- Post accreditation monitoring of awarding body performance;
- All aspects of skills development and accreditation.

Summary of achievements this year are highlighted below:

Vocational Qualifications Reform (VQR)

This year VQR was a major piece of work for the QSAP Business Unit. VQR is a UK-wide programme aimed at ensuring qualifications offered post-nineteen are in line with Government skills priorities and that they support learners to enable them to fulfil their potential and participate fully in social and economic life.

Development work is near completion and will lead to a two year implementation phase from 2008 to 2010. The main work undertaken over the past year has been on the test and trial programme for the Qualifications Credit Framework (QCF). An interim report on progress was submitted to Ministers in July 2007 with a final report, including recommendations, due in July 2008.

GCE Developments

CCEA has worked with regulators in England and Wales on the accreditation of revised GCE specifications for first teaching in 2008. The main changes to the specifications are:

- The reduction from 6 to 4 assessment units;
- The introduction of an A* grade to be first awarded in 2010.

GCSE Developments

The revision of GCSE specifications is well underway. Revised criteria have been agreed and awarding bodies are currently developing their specifications accordingly. Accreditation is due for completion by July 2008. Specifications will be in centres by September 2008 for first teaching in September 2009.

Criteria development for English (and Irish Gaelige), Mathematics and ICT will take place in 2009 in order to address the issue of functionality. The revised GCSE specifications in these subjects will take greater account of skills. An Essential Skills pilot is underway in 16 schools. The outcomes of this pilot will inform decisions on the nature of the assessment arrangements for the revised GCSE specifications in English (and Irish Gaelige), Mathematics and ICT.

Essential Skills

Further development work has been undertaken with Essential Skills in order to support the addition of ICT qualifications at levels 1 and 2 as part of the Essential Skills portfolio.

Examinations Unit

It has been a challenging, but successful, year for the Examinations Unit.

There has been a continued focus on harnessing technology to improve services and performance and to provide innovative support for teachers and students. Renewed emphasis was placed on business development, customer retention and business growth with new marketing initiatives to support this.

Highlights of the Examinations Unit's achievements are outlined below.

Delivery of Examinations

- 198,412 candidates received GCSE and GCE results following the June 2007 series;

Management Commentary (continued)

- 430 examination papers and associated mark schemes were developed;
- 311 standardising meetings and 115 awarding meetings were held.

Revision of Specifications

- 21 GCE specifications have been revised and are ready for first teaching from September 2008;
- A robust internal quality assurance process was introduced involving members from the Regulation, and Qualification and the Lifelong Learning Committees of Council;
- 52 launch events and 47 subject events were held to support the GCE specifications;
- The revision process for GCSE has started. 34 specifications have been revised and forwarded to the Qualifications Curriculum Authority for accreditation.

Innovative Support

- A comprehensive e-support package, consisting of materials targeted at both teachers and students, was developed for GCE revised specifications. This included schemes of work, student guides, snap-shot summaries, reference materials and dedicated subject websites;
- Podcasts written by GCE students and Chief Examiners are currently being finalised.

Business Development

There has been a renewed focus on customers and on business development:

- A trend analysis system has been developed to provide management information on customer retention;
- The “Winning Them Back” programme focused on meeting Heads of Department who had left CCEA;
- The “Deciding on CCEA” programme targeted schools already taking CCEA GCE AS/A2 qualifications.

Examiner Training Website

Further efficiencies were created with the development of an examiner training website which was launched in March 2008, providing comprehensive information on procedures, regulation and legislation. This will prove an effective means of communication during busy operational periods.

Pilots in On-Screen Marking, E-moderation and Electronic Question Paper Development

- Approximately 11,000 GCSE ICT scripts were marked online in June 2007;
- GCSE ICT coursework from 6 centres was submitted, moderated and given feedback online;
- This pilot will be extended in May 2008 with the use of electronic candidate record sheets, further reducing the administration burden on centres;
- A new pilot was established to test the feasibility of online question paper development and revision.

In the year ahead the Examinations Business Unit will focus on maintaining the level of support that our customers expect and deserve as we face the transition into ESA. We will ensure that our customers have uninterrupted access to qualifications and examinations-related services before, during and after the formation of ESA.

We will continue to focus on business development ensuring that we offer everything our centres need to meet the demands of the revised specifications.

The revision of our 34 GCSE specifications is also well underway with support events scheduled for the autumn.

ACETS and Operations Support Unit

This year, the ACETS (Awards and Certificates in Education, Training and Skills) and Operations Support Business Unit continued to provide effective support and guidance to schools, colleges, training organisations and community groups.

The success of the ACETS Team is evident with the continuing increase in entries for vocational and life-long learning qualifications. All assessments were conducted efficiently with results issued on schedule. A partnership agreement was developed with Edexcel making BTEC Firsts and Nationals available to NI schools helping them to meet the Entitlement Framework.

Qualifications Credit Framework Test and Trial in Modern Languages and Construction

Test and trial pilots of the Qualifications Credit Framework (QCF) in the contexts of Modern Languages and Level 2 Construction are ongoing in collaboration with the Regulatory Authorities. Formal evaluation of the QCF Framework has been carried out by the Regulators and their final report is scheduled for Summer 2008.

Key Skills / Essential Skills

Development work for Key and Essential Skills has been focused on enhancing the services provided for customers by trialling an e-portfolio for ICT and an electronic means of submitting accreditation documentation.

Occupational Studies

Additional units have been included within the Occupational Studies specifications. Units taken by learners have increased by 4,000 during 2007/08.

Qualifications Support

Qualifications Support contributed significantly to the revision of CCEA's 21 GCE specifications for first teaching in September 2009. The same process has begun for the revision of the 34 GCSE specifications.

Research and Statistics Team

Research & Statistics planned and designed 56 research and evaluation projects for curriculum implementation, assessment, pupil profile and examinations. They conducted fieldwork on 42 projects and completed analysis and evaluation for 30 projects. The Team provided research and statistical advice and information to a wide range of internal and external customers.

Examinations Support and Administration Team (ESAT)

A major portion of ESAT's work this year focused on the implementation of the revised curriculum, Pupil Profile and the GCE and GCSE specification programmes. Briefing meetings, training events, residentials and support events were organised and supported by a range of materials e.g. specifications, exemplification materials, curriculum and assessment resources. The administration for Records of Achievement and for malpractice and maladministration cases were completed on schedule.

Question Paper Production Team (QPP)

QPP produced 734 examination papers including modified and Irish medium papers. All confidential question papers and mark schemes were produced on schedule. This included the Transfer Test, Key Stage 3, Key Skills and Essential Skills papers. QPP were responsible for uploading past papers and mark schemes to the CCEA website.

Distribution Team

All general monthly dispatches and special dispatches were issued on schedule. Question papers, pre-release materials, exams stationery, invigilator diaries and candidates' results were issued on schedule for all series of examinations. All customer requests and orders were processed and dispatched within 14 days of receipt.

Examinations and Assessment Administration Unit

In 2007/08 the Examinations and Assessment Administration Business Unit met all of its operational targets and deadlines for the fifth successive year.

The volume of activity associated with script management and processing

increased again on the previous year.

Continuous development and refinement of the AS400 database continued to be the focus of management activity. The AS400 i-series platform was replaced in the spring of 2007 giving improved processing capability and memory capacity. This increased capability has reduced processing times and associated risk.

On-line services for customers such as secure enquiry about results tracking continue to be developed and deployed in house whilst CCEA continues to work with other Joint Council for Qualifications awarding bodies on the Reduction of Administrative Burden (RAB) programme. This aims to harmonise examinations administration for schools.

During summer 2007 a final pilot of script scanning and online marking was successfully completed. CCEA is now well placed to take forward its strategic modernisation programme, utilising the leading edge market technologies.

The focus in 2008/09 will be on the further development of on-line service provision for the customer base and the successful administration of the new GCE specifications.

Centre and Examiner Support Team

Special Requirements Section

- Requests for Access Arrangements and Special Consideration continue to increase year on year. All requests during 2007/08 were completed accurately and on time;
- New regulations for examinations in relation to the Disability Discrimination Act continue to be developed in conjunction with the JCQ awarding bodies.

Centre Support Section

- All internal and JCQ despatches were completed accurately and on time;
- CCEA officers continued to operate the joint inspection scheme on behalf of the JCQ.

Appointments Section

- Approximately 4,000 examiners, moderators and invigilators were recruited, appointed and trained.

Examinations Processing Team

Meetings Support

- Approximately 1,000 GCE and GCSE Examinations meetings were arranged, notifications issued and materials provided for meetings.

Moderation Section

- Over 3,500 pieces of coursework were moderated;
- 125 briefing meetings and over 100 post moderation meetings were supported;
- 115 Agreement Trials were organised and attended by over 2,600

Management Commentary (continued)

teachers.

Script Processing

- In excess of 550,000 scripts were manually processed and 11,000 electronically processed.

Post Results Services

- Over 5,000 Enquiries about Results requests were processed accurately and on time;
- Over 3,000 Access to Scripts requests were processed accurately and on time.

Transfer Test Processing

- Over 15,000 test papers were checked in and marked within procedure and timescales;
- 15,255 results were issued accurately and on time;
- There were 4 grade changes after re-mark for the 2007/08 transfer test.

Entries, Results and Certification Team

Entries Section

- All entries were processed within the declared timescale.

Results and Certification

- 100% of results were graded and issued on the due date;
- All CCEA GCE and GCSE grade boundaries have been published on www.ccea.org.uk

Assessment Administration Team

- Entry Level Qualification was completed successfully;
- Essential Skills certificates were dispatched on demand each month;
- Online ordering of Assessment Units is now standard practice;
- All KS3 Tests was successfully processed;
- KS1 and KS2 teacher assessments were completed from all primary schools;
- GOML and CE GOML summer and winter processing was successfully completed;
- Occupational Studies Winter and Summer series of Moderation was processed within the deadlines;
- KS2 and KS3 IT Accreditation schemes were completed successfully.

Multimedia - Learning Resources Unit

The Multimedia - Learning Resources unit incorporates editorial, copyright, print production and multimedia services.

Its purpose is to:

- Turn ideas into resources that add value to the teaching and learning process;
- Offer editorial services that deliver communications and resources in plain

English;

- Manage the CCEA website and associated web resources, ensuring compliance with international standards;
- Create software tools and resources that maximise the impact of educational technology;
- Develop partnerships with organisations who wish to develop curriculum and examination based resources;
- Research developments in educational technology to deliver effective decision making and value for money.

The Multimedia unit focuses on developing learning resources for the Curriculum and Examinations Units, and working with education professionals. Access to educational research and policy ensures our products are suitable for the market place.

The team offers a one-stop-shop service for internal and external clients. Project Managers are Prince2 practitioners and members of the British Computer Society (BSC) and the British Interactive Multimedia Association (BIMA).

Summary of highlights for 2007-08

Curriculum Support

- 2 additional units in "Living. Learning. Together" series for Personal Development and Mutual Understanding in year 2 and 6;
- "Responding Responsibly" - a thematic unit supporting the teaching and assessing of Learning for Life and Work for pupils from 11-19 with severe learning difficulties (SLD);
- InSync - year 9 resource;
- "REconciliation - Working with Difference" - A religious education resource for key stage 3;
- Guidance for Learning for Life and Work at key stage 4.

Examination Support

- Production of 21 revised GCE specifications, mark schemes, microsites and support materials. This autumn we will complete the same process for 34 GCSE specifications;
- Pilot development for Moving Image Arts GCSE;
- Trialling of online assessment engine developed around the Question and Test Inter-operability standards;
- "Specs Changes" microsite.

Corporate

- Revamp of www.ccea.org.uk. The web team revised the website to introduce a full content management system, improving navigation, access to materials, and making the site more user-friendly;
- Introduction of digital print management within our 'Copy Shop' section has continued our drive to operate more economically by printing in-house, where possible, at reduced cost.

Partnerships

- Development of Ecoworld in partnership with the Consumer Council: a web-based game and microsite about sustainable living. It illustrates to learners how the choices we make in everyday life can affect the world around us (see www.ecoworld.org.uk);
- Launch of Money Talks DVD and web game, which we are developing in partnership with the Citizens Advice Bureau;
- Mount Sandel - designed to help Key Stage 2 classes explore Mesolithic and Neolithic life in Ireland through evidence found at Mount Sandel in Coleraine. Developed in partnership with the Causeway Museum Service, Coleraine Borough Council (see www.mountsandel.com).

Financial Services

Providing Best Practice in:

Accountability - Planning - Control - Reporting - Analysis - Customer Service

The team has successfully met the stated objectives outlined in its 2007/08 strategy:

- 11 staff (65%) has attained or are studying for professional exams;
- Annual Accounts process was shortened by 3 months;
- Average number of days absent per person was reduced to 4;
- All outstanding internal and external audit actions were completed;
- Finance website was launched, providing easily accessible information on financial policies, forms, processes and performance;
- Strengthened controls by completing a full review of ISO procedures.

In addition the team ensured that all its core responsibilities were met:

- Ensured timely payment for 350 staff, 1,000 temps, 8,000 examiners and £14m in purchases to nearly 2,000 suppliers;
- Secured over £8m in income from over 1,800 customers;
- Provided a suite of management information within 5 working days of month end;
- Produced control account reconciliations within 15 working days of month end.

As CCEA moves towards harmonisation with ESA the team will retain its focus on financial control, customer service and staff development, whilst continuing the preparation required to ensure a smooth transition.

Information Communication Technology Services Unit

The ICT Services Unit supports CCEA ICT-based business systems helping to

drive forward business improvements and innovation.

Quality Assurance

The ICT Unit conducts frequent independent assessments of all areas of work to drive continuous improvement. For example, ICT Services has been re-accredited under TickIT for software development, has achieved FAST Gold stage 1 standard for software compliance and was accredited for the first time under ISO 20000 for IT Service Management.

The ICT Strategy was reviewed and the up-to-date version lodged with DE.

High levels of satisfaction with the services provided were expressed in the ICT customer satisfaction survey. The results of the survey will be used to drive further improvement.

Each individual member of ICT staff is a member of the British Computer Society (BCS) and adheres to the professional code of conduct.

Business Improvement Software Developments

The majority of the staff in ICT are deployed in Software Development.

This year the team completed 141 requests for software development, a significant increase on the previous year. These included additions to the range of online services available to exams officers, the development of an online assessment system for modern languages (e-GOML) and inclusion of ACETS qualifications in the main Examinations Processing system. In addition, over 900 minor developments were completed, an increase of 38% from the previous year.

All software development priorities are customer driven and agreed at the monthly and quarterly ICT Reviews with all stakeholders.

Infrastructure and Service Support

The IT infrastructure needed to support CCEA's business has been strengthened by the replacement of the current AS400 with a more powerful IBM i-series computer and an ongoing update of servers.

A new policy on the use of portable storage devices has been drawn up and will be implemented in the coming year in conjunction with more stringent controls on the electronic movement of information.

People Services and Equality Unit (PSE)

Sustaining a high quality of human resources service has become increasingly challenging for the People Services and Equality Business Unit in view of the planned harmonisation with ESA.

Management Commentary (continued)

Further demands were placed on the unit due the restrictions placed on CCEA as a result of Vacancy Control that is in operation throughout the Review of Public Administration.

The PSE Business Unit's main achievements during 2007/08 were:

- Absenteeism levels remained low and overall staff morale and productivity were very high;
- PSE played a huge role in helping the organisation win the UK Excellence Award;
- PSE introduced new processes to attract and engage education expertise to support the implementation of the Curriculum and the revision of GCE and GCSE specifications;
- PSE, along with other colleagues, has successfully achieved the Health and Safety standard OHSAS 18001.

Looking ahead, the main focus for PSE over the next 12 to 18 months is to ensure that CCEA retains a capable and motivated workforce to safeguard business operations as we approach the transition to ESA.

Business Assurance Unit

The Business Assurance Unit provides confidence to the Chief Executive that the organisation's systems and processes are working effectively, improving over time and delivering high performance outputs. During the reporting period all targets for the Unit were met or exceeded. Highlights include the following:

Internal audit and risk management

The Audit and Risk Committee met three times. The outsourced internal audit provider carried out all work associated with the planned programme of audits. It also provided advice to CCEA about issues critical to effective corporate governance so that best practice in this area might be deployed. In respect of risk management, six stewardship reporting exercises were carried out across CCEA's three tiers of risks - strategic, business, and operational. There was further rolling out of risk management training to contracted staff. The Risk Response Plan was reviewed.

Business improvement and quality

The Business Assurance Unit took the lead in managing and driving CCEA's continual improvement agenda.

CCEA developed a corporate and social responsibility strategy which is being deployed in partnership with War on Want (NI).

CCEA was re-accredited to the process management system ISO 9001 (2000) and the environmental management system ISO 14001 on two occasions and met all requirements with no negative reports. Accreditation was achieved to OHSAS 18001, the health and safety framework, and there was successful re-

accreditation following the first surveillance visit. CCEA was re-accredited to the Charter Mark standard for the third time, achieving full compliance with 62 out of 63 elements and best practice recognition in 10 elements.

In respect of the Excellence Model, CCEA made continuing progress and achieved a score of over 730 through two separate independent assessments. CCEA won the 2007 UK Excellence Award and the 2007 Northern Ireland Global Excellence Award.

Performance management

Through the Business Assurance Unit, CCEA continued to extend and embed its performance management framework. Monitoring and reporting on corporate, business unit and individual manager performance against corporate and operational plan objectives took place. CCEA used the balanced scorecard for evaluating high level corporate performance. The rolling three year Corporate Plan was reviewed resulting in better clarity, accessibility and target setting. An interactive version of the Corporate Plan was developed for CCEA's website. CCEA met all legislative Freedom of Information (Fol) and data protection requirements.

Support was provided to individuals and teams across CCEA in order to help them to manage the business effectively. This included training in investigative interviewing, benchmarking, complaints management, review of processes and risk management.

Examinations assurance activity

The Business Assurance Unit played a critical role in providing confidence in CCEA's examinations operations. CCEA completed its fourth examinations self assessment report against criteria set by the regulatory authorities. A fourth on-line survey for examinations centres was carried out in order to monitor the performance of all awarding bodies operating in Northern Ireland. CCEA met all timescales set by the regulatory authorities for the management of examinations appeals. In its examinations regulatory capacity, CCEA took up individual cases from centres, candidates and their parents.

Marketing and Communications Unit (MarComms)

MarComms plays a central role in influencing and managing the development and delivery of CCEA's policies, products and services.

The team has strategic and operational responsibility for 3 main areas: marketing, events management, and communications. The Customer Excellence Programme is also driven by MarComms.

Marketing

- The annual customer satisfaction research was conducted within timescales and budget;
- The GCE Revision of Specifications was successfully launched and

Management Commentary (continued)

- supported with a series of events and communications for all 21 subjects;
- Work is well underway to support the delivery of the 34 revised GCSE specifications that will be in schools from the Autumn of 2008;
- Work continues on providing support for the business development initiatives including developing 'Sector Based Marketing Programmes' and the introduction of a trend analysis system.

Events Management

- The Annual Events Programme was successfully delivered, managing over 320 events with almost 8,500 customers attending;
- Four annual events were also successfully managed:
 - “True Colours” – an art and design exhibition in Belfast and Omagh;
 - “Score” – a music concert which was held in the Waterfront Hall;
 - “Celebrating Excellence” – GCSE and GCE ceremonies recognising top students;
 - “Celebrating Achievement” – recognising achievements of candidates, teachers and centres in vocational qualifications;
- The customer satisfaction rating with events was 99%, maintaining the same positive customer care experience as the previous year.

Communications & Media Relations

- 32 proactive news releases were issued to the press;
- 76% of planned messages were successfully communicated through the media;
- 86% of the media coverage for CCEA was positive and 10% was neutral;
- With the re-establishment of the Northern Ireland Assembly, we have begun development of a public affairs programme which will lead to more meaningful engagement between CCEA and the political environment, which is already producing positive results;
- A comprehensive programme of internal communications was adopted throughout the year;
- In the annual staff survey 86% of staff stated that CCEA does a good job of keeping staff informed of important issues;
- Plans are currently being developed around internal communications with a specific focus on ESA as we move towards the harmonisation.

Customer Excellence Programme (CEP)

- The project phase of CEP is on schedule for completion by August 2008 with the FOCUS system ready to be rolled out fully in September 2008;
- Customer environment improvements have been made across all three CCEA sites;
- Three user-testing pilot phases were completed by March 2008 for the customer contact management system. Feedback from these pilots is being incorporated;
- CEP continues to be benchmarked against other successful organisations.

CCEA Corporate and Social Responsibility (CSR) Policy

CCEA is a unique educational body in the UK, bringing together the three areas of curriculum, examinations and assessment. Its role includes advising government on the Northern Ireland curriculum, monitoring qualifications and examination standards in Northern Ireland, awarding qualifications, and administering the Transfer Test on behalf of the Department of Education.

CCEA operates from three sites – two within the Clarendon Dock complex in Belfast and one in the Greater Belfast area.

CCEA seeks to fulfill its legal responsibilities in the areas of CSR but will go beyond statutory compliance in the workplace, in its community involvement, and in safeguarding the environment in which it operates.

CCEA will ensure that its strategic decisions and actions are based on a bedrock of corporate values and business ethics. CCEA will embed CSR into its mainstream business processes.

The rationale for CCEA's approach to CSR starts with our mission – *“to enable the full potential of all learners to be achieved and recognised”*. At CCEA we recognise that the achievement of our mission requires more than effective management and delivery of our core products and services. It is also about creating a balance between developing customer focused services, working with our communities and sustaining the environment in which we operate.

CCEA's CSR approach ensures that we operate our business in a socially responsible and environmentally sustainable way. Our values, lived by all CCEA employees, enshrine the principles of CSR and commitment to the environment.

CCEA continually aims to do the right thing within our society by ensuring that we use our position of influence and accessibility in the business environment in which we operate and the communities in which we serve.

The Workplace

CCEA will adopt fair and equitable recruitment practices and adopt non-discriminatory practices in its people policies including recruitment and selection, rewarding and promoting people on merit, helping employees to develop their professional skills and achieve a work/life balance, and treating people with equal respect.

CCEA will promote health and safety in its broadest context, with a particular emphasis on occupational health and employee welfare. CCEA will use the OHSAS 18001 framework to develop and implement an occupational health and safety management system.

CCEA will carry out organisational development in a socially responsible way, taking into consideration the interests and concerns of all of those who are affected by the changes and decisions. It will provide open information and consultation and will seek to reduce the need for redundancies.

The Community

CCEA will actively seek opportunities through its core business to ensure that activities enrich and add value to the society in which it operates. In addition, it will ensure that employees are provided with opportunities to make effective voluntary contributions to the society in which they live and to societal and environmental issues which matter to them.

CCEA will provide opportunities for all our staff to engage with CCEA's indirect customers in ways that are supportive to the local community. This will in turn enhance CCEA's understanding of the needs of those customers including young and adult learners, employers, businesses and voluntary agencies who provide support for the most vulnerable in our society. This mutual understanding will be conducive to creating the conditions where CCEA's products and services can fully meet the needs of our society.

CCEA will respect its neighbours and its communities. CCEA will develop positive relationships with the local community and contribute to community causes.

CCEA will manage its business activities to ensure that they provide value for money. CCEA will work closely with business partners in achieving this.

CCEA will contribute to the economy by providing employment opportunities and wages.

The Environment

CCEA will establish environmental objectives which are in harmony with its environmental policy.

CCEA will use the ISO 14001 framework to develop and implement an environmental management system. CCEA will minimise our footprint on the global environment using a range of approaches designed to recycle materials, reduce waste and reduce the consumption of non-renewable resources.

CCEA will provide opportunities for staff to engage directly in programmes that safeguard the natural environment.

CCEA will monitor and review performance against its environmental policy.

Performance Management

The Business Assurance team will monitor and report on the impact of CCEA's CSR Strategy on a yearly basis against measurable targets and will report on these.

Signed



*Neil Anderson
Acting Chief Executive*

Date 18th June 2008

This policy will be communicated to staff through the CCEA Intranet site and through induction and cultural induction programmes. The policy will also be communicated to stakeholders through the Internet site. CCEA staff working in the area of facilities management will ensure that CCEA's outsourced facilities management partner and any subsequent contractors employed are made aware of the requirements of its environmental policy.

Remuneration Policy

The Chief Executive's remuneration is set by the Council's Remuneration Committee within a scale set by the Department of Education.

They agree the Chief Executive's salary for the year ahead, review the Chief Executive's performance against targets set by the Chairman at the start of each year and agree a performance related payment up to a maximum of 15% of his salary.

The remuneration of the other directors on CCEA's top management team is agreed by the Chief Executive in consultation with the Chairman and is based upon the salary scale agreed for each job. The Chief Executive also reviews each director's performance against the targets he has set at the start of the year and agrees, in consultation with the Chairman, a performance related payment of up to a maximum of 15% of the director's salary.

The performance related payments made by CCEA to its top management team are reviewed and approved by the Department of Education in line with Treasury guidelines.

The Chairman's honorarium has been set by the Department of Education at 20% of the mid-point of the Chief Executive's salary scale. This is administered by CCEA in strict accordance with these rules.

Service Contracts

All members of CCEA's top management team have open-ended contracts with a normal retiring age of 65 and a notice period of three months. It is not CCEA's policy to offer any termination payments other than payment in lieu of notice and redundancy payments. The remuneration of all members of the top management team consists of salary, performance related pay and pension contributions. They do not receive any benefits in kind.

Emoluments and Pension Entitlements

The emoluments and pension entitlements of senior management have been disclosed overleaf. Two members of the senior management team participate in the NILGOSC Superannuation Scheme, and one member participates in the Teachers' Superannuation Scheme, as detailed in Note 5.

Emoluments

Emoluments consist of gross salary and performance related pay. No other bonuses, allowances or benefits in kind were provided during the year. The increase in real terms of the accrued pensions and lump sums is calculated on the basis of an inflation adjustment factor of 3.6% for the year to 31 March 2008.

Emoluments and Pension Entitlements of Senior Management (Audited)

	Salary	Performance Related Pay	Total Emoluments	Real increase in pension earned in the year to 31/03/08	Real increase in accrued lump sum in the year to 31/03/08	Total accrued pension at 31/03/08	Total accrued lump sum at 31/03/08	CETV at 31/03/07	CETV at 31/03/08
	£	£	£	£	£	£	£	£	£
Neil Anderson - Acting Chief Executive	77,766	5,091	82,857	2,301	6,902	7,361	22,084	58,607	91,358
Mark Fegan - Financial Services Manager	54,599	5,444	60,043	780	2,340	1,769	5,306	9,165	17,762
Jeffrey Hamilton - Business Assurance Manager	58,123	7,091	65,214	1,687	5,060	32,562	97,686	432,416	473,430

CETV

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the disclosed pension arrangement. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework described by the Institute and Faculty of Actuaries.

Chairman's Honourarium

During the year, the honorarium paid to the Chairman was £16,445. In addition £1,599 was paid in respect of Employers' National Insurance (Note 6). No emoluments were paid to any other Council member.

Neil Anderson Date 18th June 2008

 Acting Chief Executive

Statement of the Responsibilities of the Council and Chief Executive

Under Schedule 3 of the Education (Northern Ireland) Order 1998, the Northern Ireland Council for the Curriculum, Examinations and Assessment (CCEA) is required to prepare a statement of accounts for each financial year in the form and on the basis determined by the Department of Education (DE) with the approval of the Department of Finance and Personnel (DFP). The accounts are prepared on an accruals basis and must give a true and fair view of CCEA's state of affairs at the year-end and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the accounts CCEA is required to:

- Observe the accounts direction issued by DE including relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that CCEA will continue in operation;

The Accounting Officer of DE has designated the Chief Executive of CCEA as Accounting Officer for CCEA. His relevant responsibilities as Accounting Officer, including the responsibility for the propriety and regularity of the public finances for which he is answerable and for keeping proper records, are set out in the Non-Departmental Public Bodies' (NDPBs) Accounting Officer Memorandum, which is issued by DFP.

Statement on Internal Control

SCOPE OF RESPONSIBILITY

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of CCEA's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting Northern Ireland (GANI).

CCEA's system of internal control follows the Government Internal Audit Manual (GIAM) definition of being:

“The whole network of systems established in an organisation to provide reasonable assurance that organisational objectives will be achieved, with particular reference to:

- *the effectiveness of operations;*
- *the economical and efficient use of resources;*
- *compliance with applicable policies, procedures, laws and regulations;*
- *the safeguarding of assets from losses of all kinds, including those arising from fraud, irregularity or corruption;*
- *the integrity and reliability of information, accounts and data.”*

(GIAM - Chapter 7.1.8)

My view of the overall system of internal control is informed by work managed, by CCEA's Business Assurance and Financial Services Units and includes in its scope:

- internal audit reports;
- an infrastructure of controls and procedures regularly reviewed;
- regular review of corporate, business and operational risk registers;
- business improvement systems and tools employed by CCEA;
- financial and management reporting processes;
- discussions with key staff and observations during the reporting period.

CCEA is accountable to the Department of Education. Continuous contact is maintained between all sections of CCEA and the Department's Curriculum Branch, and CCEA's CEO and the Department's Permanent Secretary meet half yearly to conduct an accountability review.

THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can, therefore, only provide reasonable and not absolute assurance of effectiveness.

Statement on Internal Control (continued)

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place in CCEA for the year ended 31 March 2008 and, up to the date of approval of the annual report and accounts, accords with DFP guidance.

CAPACITY TO HANDLE RISK

CCEA's risk management system has been formalised through:

- the development and communication of a CCEA risk management policy;
- the development and issue of an ISO 9001 risk management procedure;
- the development and issue of a CCEA risk management process manual;
- the development of a disaster recovery / business continuity plan;
- the development and maintenance of CCEA's corporate, business and operational risks registers;
- the stewardship reporting system.

During the reporting period, the Quality and Risk Executive met on a one to one basis with all CCEA business managers twice during the year and all operational managers once during the year. Risks are also reviewed quarterly at a corporate level. This work included:

- supporting new managers and helping them to understand the nature and scope of the risks they had inherited;
- helping managers of new business areas to identify risks in their areas of responsibility and to suggest mitigation measures;
- working with managers to effect improvement where it was considered additional risks had emerged or effective mitigation measures were not in place and ensuring that risk ratings were still reflective of the true degree of risk;
- providing a programme of risk management training for junior management.

THE RISK AND CONTROL FRAMEWORK

Risk management arrangements were further developed including the planned regular review of corporate, business and operational risk registers. Substantive development work included the full implementation of an action plan designed to address gaps identified in the comprehensive review of examinations risks against the Regulatory Authorities Code of Practice and the further development of CCEA's Disaster Recovery/Business Continuity Plan. In addition, the action plan related to the self assessment of the risk management system against HM Treasury Maturity Framework/EFQM framework was deployed. More detail about each of these is given below.

Statement on Internal Control (continued)

Risk Registers

The dynamic registers of ranked corporate, business and operational risks, with risk ownership clearly assigned, are available to all staff via CCEA's intranet site.

These registers are continually updated to:

- reassign risks to staff upon organisational restructuring and/or the appointment of new managers;
- add new risks and remove redundant risks;
- amend risk ratings and rankings to improve the appropriateness and effectiveness of the mitigation measures;
- amend risk descriptors to provide risk owners and managers better clarity;
- assign individual ownership where risks were shared;
- ensure that all new activities and projects are included.

Stewardship Reporting

Formal quarterly stewardship reporting exercises took place on four occasions for CCEA's corporate risks – June 2007, September 2007, December 2007, and March 2008. Two stewardship reporting exercises for CCEA's business risks took place in June 2007 and March 2008. One operational risk stewardship report took place during April 2007.

The stewardship reporting exercises required the owners of risks to report on how effectively they were managing their risks. The Business Assurance Unit reviewed the responses and provided challenge, advice and guidance on how the risks have been and should be mitigated. The result of this exercise was an evaluation report on the effectiveness of the risk management system in practice for each business unit and TMT which was presented to and reviewed by the Audit and Risk Committee.

REVIEW OF EFFECTIVENESS

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control.

My review is informed by:

- the work of external consultants who provide our internal audit function;
- CCEA's Audit and Risk Committee, which oversees the work of the internal auditor;
- the work of the Business Assurance Manager, who prepares an independent assessment of CCEA's Assurance Framework;
- executive managers within the organisation, who have responsibility for the development and maintenance of the internal control framework;
- comments made by the external auditors in their management letter and other reports.

Statement on Internal Control (continued)

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Council and the Audit and Risk Committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The system of internal control at CCEA is maintained and reviewed by:

Audit & Risk Committee

CCEA's Audit and Risk Committee met three times during 2007/08. To further improve the level of assurance the committee will be meeting four times a year from April 2008 onwards. A representative from Ernst & Young as our internal auditors, the Northern Ireland Audit Office and CCEA's Business Assurance and Financial Services units are also present at each meeting. This committee regularly scrutinises the organisation's performance on procurement policy, controls and procedures, risk management and corporate governance. The committee also make time each year to meet with both the internal and external auditors without CCEA's executive officers being present, in line with best practice.

Internal Audit

During the reporting period, our internal audit function had been outsourced to Ernst & Young who have just completed the third of their three year term. The contract for the provision of internal audit services for 2008/09 was tendered publicly with the contract being awarded to Deloitte & Touche.

The planned programme of audits is developed in collaboration and consultation with CCEA management and is regularly reviewed to ensure its continued effectiveness and appropriateness.

During 2007/08, Ernst & Young completed a very full time-table of audits including the marking and moderating of examinations, examinations income, project management, facilities management, corporate governance & risk management, corporate & business planning and ICT. They also followed up on recommendations made on six audits completed last year. In addition to the planned programme for the year and in reaction to the issues raised around security of personal information in the public sector, Ernst & Young were also asked by CCEA to complete an audit on the storage and movement of personal data.

Out of the nine audits conducted this year, four were rated satisfactory and five as limited. Action plans are already in place to address the twenty-one moderate management actions arising from those audits rated as limited.

Ernst & Young's overall opinion for CCEA's system of internal control and risk management for the year ended 2007/08 is "satisfactory".

Quality Management and Business Improvement

CCEA continually opens itself up for external assessment and accreditation by recognised national and European quality and business improvement bodies.

Statement on Internal Control (continued)

As at the 31st March 2008 CCEA hold accreditation for:

ISO 9001:2000	- ensuring organisational processes are fit for purpose
ISO 14001	- environmental management
OHSAS 18001	- health and safety
Chartermark	- customer service
ISO 27001	- information security management
TickIT	- software development and application
ISO 20000	- IT service management

EFQM Excellence Model

CCEA has been also been assessed by the British Quality Foundation and the Centre for Competitiveness, under the EFQM framework, who look at the organisation in its entirety.

CCEA increased its score from 649 to in excess of 730 and was awarded both the UK Excellence Award and the NI Global Excellence Award for 2007. CCEA's score in both of these assessments was the highest score ever achieved in the history of either Award.

The UK assessors commented in their feedback report that CCEA had “a strong and comprehensive commitment to excellence, well-structured approaches that are effectively deployed, assessed and reviewed, with this leading to numerous improvements across all areas of the organisation”. They also noted “many areas of good practice and numerous examples of role model activity” and that “CCEA were demonstrating each of the fundamental concepts of excellence”.

Financial Management

CCEA prepares a detailed costed operational plan each year. This plan describes the organisation's objectives, delegates them to a Business Manager, and assigns performance measures and a budget against each one. This operational plan is submitted to the Department of Education for approval and provides them with full disclosure of CCEA's intended use of public resources.

Budget management is an integral part of each Business Manager's job description and is incorporated into the framework for their performance related pay scheme. Business Managers are provided with on-line cost reports within five working days of each month end and this is supported by a suite of analytical efficiency and performance reports.

Regular reports on CCEA's financial performance are presented to the management team, the Department of Education and both the Council and the Business Committee for analysis, comment and the identification of actions.

The Financial Services team continues to develop and strengthen financial controls within CCEA. Control accounts and financial procedures are constantly

Statement on Internal Control (continued)

reviewed and the staff are focused on providing more proactive support to the organisation through the use of a dedicated Finance website to promote policies, streamline processes, highlight performance and encourage consultation.

The team has also driven a multi-layered programme of awareness raising sessions around budget and financial management for staff at all levels.

Examinations Assurance

As an examinations awarding body, CCEA is required to follow a Code of Practice drawn up by the regulatory authorities and to conduct a self assessment of its examinations practices and processes. The regulatory authorities also regularly monitor and scrutinise bodies against this code and publish independent reports.

Under the umbrella of the Joint Council for Qualifications (JCQ), an organisation comprising all awarding bodies, CCEA also adheres to common arrangements agreed and adopted by all awarding bodies in examinations for the purposes of consistency and commonality.

During the reporting period the Qualifications and Curriculum Authority (QCA) published its annual report on the performance of awarding bodies operating in England, Wales and Northern Ireland. CCEA met all its targets and was acknowledged in the report as best in class or equal best in class in all the performance indicators as benchmarked against the other UK awarding bodies.

CCEA carried out its fourth customer satisfaction survey of awarding bodies operating in Northern Ireland showing the organisation ahead or on par with its competitors and published its third annual Examinations Assurance Report focusing exclusively on the examinations business. The report concluded:

“On the basis of the evidence presented in this report there can be confidence of a managerial commitment and clear leadership from top management to a control environment in CCEA’s role as an awarding body. This is supported by business managers and staff that report to them at operational level. CCEA compares well in its performance as an awarding body in relation to its competitors and generally meets well all regulatory and internally set requirements expected of it”.

Neil Anderson
Acting Chief Executive



Date 18th June 2008

Certificate and Report of the Comptroller and Auditor General

NORTHERN IRELAND COUNCIL FOR THE CURRICULUM, EXAMINATIONS AND ASSESSMENT

THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of the Northern Ireland Council for the Curriculum, Examinations and Assessment for the year ended 31 March 2008 under Schedule 3 of the Education (Northern Ireland) Order 1998. These comprise the Operating Cost Statement, the Balance Sheet, the Cashflow Statement and Statement of Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having being audited.

Respective responsibilities of the Northern Ireland Council for the Curriculum, Examinations and Assessment, Chief Executive and Auditor

The Council and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the Education (Northern Ireland) Order 1998 and Department of Education directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Council's and Chief Executive's Responsibilities.

My responsibility is to audit the financial statements and the part of the remuneration report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with Schedule 3 of the Education (Northern Ireland) Order 1998 and Department of Education directions made thereunder. I report to you whether, in my opinion, the information, which comprises the Financial Summary and the Management Commentary, included in the Annual Report, is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Council has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by the Department of Finance and Personnel regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Council's compliance with the Department of Finance and Personnel's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Council's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the unaudited part of the Remuneration Report, the Introduction to CCEA and the Chief Executive's Foreword. I consider the implications for my report if I become aware of any

Certificate and Report of the Comptroller and Auditor General (continued)

apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Council and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with Schedule 3 of the Education (Northern Ireland) Order 1998 and directions made thereunder by Department of Education, of the state of the Council's affairs as at 31 March 2008 and of its net operating costs, the cash flows and recognised gains and losses for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with Schedule 3 of the Education (Northern Ireland) Order 1998 and Department of Education directions made thereunder; and
- information which comprises the Financial Summary and the Management Commentary, included within the Annual Report, is consistent with the financial statements.

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.



JM Dowdall CB
Comptroller and Auditor General

26 June 2008

Northern Ireland Audit Office
106 University Street
Belfast

Operating Cost Statement for the Year Ended 31 March 2008

	Notes	2008		2007 <i>as restated</i>	
		£	£	£	£
INCOME					
Department of Education grants	2a		-		-
Income from activities	2b		<u>8,564,598</u>		<u>8,340,538</u>
			8,564,598		8,340,538
EXPENDITURE					
Staff costs	4	12,216,884		11,861,240	
Other operating charges	6	17,637,719		17,097,198	
Depreciation charge for year	7	336,558		298,341	
Amortisation charge for year	8	<u>60,242</u>		<u>49,665</u>	
Operating cost for the year			<u>30,251,403</u>		<u>29,306,444</u>
NET OPERATING COSTS BEFORE FINANCING			21,686,805		20,965,906
Other finance income	9	<u>10,000</u>		<u>59,000</u>	
			<u>10,000</u>		<u>59,000</u>
Operating costs before notional costs	3		21,676,805		20,906,906
Notional cost of capital	9		<u>(112,285)</u>		<u>(104,134)</u>
Operating costs after notional costs			21,564,520		20,802,772
Reversing credit in respect of notional costs			<u>112,285</u>		<u>104,134</u>
NET OPERATING COST			<u>21,676,805</u>		<u>20,906,906</u>

Statement of Recognised Gains and Losses for Year Ended 31 March 2008

	2008	2007 <i>as restated</i>
	£	£
Operating costs for the financial year	21,564,520	20,802,772
Actuarial loss/(gain) in NILGOSC Defined Benefit Scheme (Note 5b).	(3,482,986)	3,661,992
Net (gain)/loss on the indexation of fixed assets (Note 19)	<u>21,615</u>	<u>38,299</u>
Total recognised costs for the year	<u>18,103,149</u>	<u>24,503,063</u>

All activities are derived from continuing operations.

Balance Sheet as at 31 March 2008

		2008		2007 <i>as restated</i>	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	858,224		753,345	
Intangible assets	8	113,224	971,448	142,095	895,440
CURRENT ASSETS					
Stock and work in progress	10	195,344		338,382	
Debtors due within one year	11	2,759,643		2,862,550	
Cash at bank and in hand		160,234		24,433	
		3,115,221		3,225,365	
CREDITORS					
Amounts falling due within one year	12	(2,568,091)		(2,665,838)	
Net current assets			547,130		559,527
TOTAL ASSETS LESS CURRENT LIABILITIES			1,518,578		1,454,967
Provision for liabilities and charges	13		(785,013)		(1,136,013)
NET ASSETS EXCLUDING PENSION LIABILITY			733,565		318,954
Defined benefit pension liability	5b		(2,097,450)		(5,371,352)
NET ASSETS			(1,363,885)		(5,052,398)
Financed by:					
CAPITAL AND RESERVES					
Capital account-DE	16	37,030		36,593	
Government grant reserve-DE	17	-		-	
Government grant reserve-DEL	18	-		-	
Revaluation reserve	19	(122,707)		(101,092)	
General fund	20	(1,278,208)		(4,987,899)	
			(1,363,885)		(5,052,398)

David McKee
Chairman



Date 18th June 2008

Neil Anderson
Acting Chief Executive



Date 18th June 2008

Cash Flow Statement for the year ended 31 March 2008

	Notes	2008		2007 <i>as restated</i>	
		£	£	£	£
NET CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES	1		(21,273,636)		(19,878,004)
RETURNS ON FINANCE AND SERVICING OF FINANCE					
Interest paid		-		-	
NET CASH OUTFLOW FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			-		-
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT					
Payments to acquire tangible fixed assets	7	(467,817)		(444,539)	
Payments to acquire intangible fixed assets	8	(26,693)		(82,326)	
NET CASH OUTFLOW FROM INVESTING ACTIVITIES			(494,510)		(526,865)
NET CASH OUTFLOW BEFORE FINANCING			(21,768,146)		(20,404,869)
FINANCING					
Recurrent grant-in-aid received	15	21,409,000		19,927,913	
Capital grant-in-aid received	15	494,947		525,000	
NET CASH INFLOW FROM FINANCING			21,903,947		20,452,913
INCREASE/(DECREASE) IN NET CASH AND CASH EQUIVALENTS	2		135,801		48,044

Notes to the Cash Flow Statement for the year ended 31 March 2008

1	RECONCILIATION OF NET OPERATING COST TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES	2008	2007 <i>as restated</i>
		£	£
	Net operating cost as previously stated	(21,676,805)	(20,558,900)
	Prior year adjustment - transfer grant-in-aid to reserves	-	(348,006)
	Net operating cost as restated	<u>(21,676,805)</u>	<u>(20,906,906)</u>
	Adjustment for non-cash transactions		
	Depreciation	336,558	298,341
	Amortisation	60,242	49,665
	Deferred capital grant release	-	-
	Bad debts provision	25,832	2,310
	Bad debts written off	823	270
	Provision for liabilities & charges	(351,000)	461,187
	Movement in NILGOSC Pension		
	Fund liability	209,177	209,351
	Adjustments for movements in working capital		
	Decrease/(increase) in stock	143,033	(148,881)
	Decrease/(increase) in debtors	76,252	(155,870)
	(Decrease)/increase in creditors	(97,747)	312,529
	Net cash outflow from operating activities	<u>(21,273,636)</u>	<u>(19,878,004)</u>
2	ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS	2008	2007
		£	£
	Opening balance	24,433	(23,611)
	Net cash inflow/(outflow)	<u>135,801</u>	<u>48,044</u>
	Closing balance	<u>160,234</u>	<u>24,433</u>
3	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	2008	2007
		£	£
	Cash at bank and in hand	<u>160,234</u>	<u>24,433</u>
		<u>160,234</u>	<u>24,433</u>
4	ANALYSIS OF CHANGES IN FINANCING DURING THE YEAR	Deferred Capital Grant	Capital Account
		£	£
	Balances at 1 April 2007 as previously stated	997,140	36,593
	Prior year adjustment - transfer capital grant-in-aid to reserves	(997,140)	-
	Balances at 1 April 2007 as restated	-	36,593
	Capital grants received	-	494,947
	Transfer to general reserve	-	(494,510)
	Balances at 31 March 2008	<u>-</u>	<u>37,030</u>

Notes to the Financial Statements at 31 March 2008

1 ACCOUNTING POLICIES

The principal accounting policies which have been adopted in the preparation of these accounts are as follows:

1.1 Accounting Convention

- (i) The financial statements have been prepared in accordance with the historical cost convention as modified by the indexation and revaluation of fixed assets in line with the *Government Financial Reporting Manual (FReM) 2007-08*.
- (ii) The accounts direction issued by the Department of Education (DE) and approved by the Department of Finance and Personnel (DFP) is reproduced as an Appendix to these accounts.
- (iii) Without limiting the information given, the accounts meet the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986 and accounting standards issued or adopted by the Accounting Standards Board and the accounting and disclosure requirements issued by DFP in so far as those requirements are appropriate.

1.2 Income

(a) Government Grants

Government grants received are treated as follows:

- (i) The FReM now requires that all non-departmental public bodies should regard grants and grants in aid received for revenue purposes as contributions from controlling parties giving rise to a financial interest in the residual interest of the body, and hence should account for them as financing, i.e. by crediting them to the income and expenditure reserve.
- (ii) A prior year adjustment has resulted from a change in the FReM with regards to the recognition of grant in aid. The FReM now requires that all non-departmental public bodies should regard grants and grants in aid received for revenue purposes as contributions from controlling parties giving rise to a financial interest in the residual interest of the body, and hence should account for them as financing, i.e. by crediting them to the general fund.

(b) Examination Fees

CCEA charges examination fees in the same financial year as the examinations take place.

1.3 Fixed Assets

Fixed assets are capitalised at their cost of acquisition and installation.

The level for capitalisation as an individual or grouped fixed asset has been applied for the years shown at £1,500.

CCEA does not own any land or buildings.

1.4 Leased Assets

Rental payments in respect of assets held under operating leases are charged to the income and expenditure account as incurred. Commitments under operating leases are shown in Note 14 to the financial statements.

1.5 Depreciation

Depreciation is provided on all tangible fixed assets from the month they are brought into service.

In order to write off the value, less estimated residual value of each asset, tangible fixed assets are depreciated on a straight line basis over their expected useful lives or lease period if shorter.

Lives of assets, which are reviewed regularly, are as follows:

Computer hardware	-	4 years
Computer software	-	4 years
Office equipment and furniture	-	4 years
Plant and machinery	-	4 years

1.6 Amortisation

Amortisation is provided on software licences from the month they are brought into service.

In order to write off the value, less estimated residual value of each asset, software licences are amortised on a straight line basis over their expected useful lives.

In line with the computer software to which they relate, software licences are deemed to have useful lives of 4 years.

1.7 Stocks

Stocks have been consistently valued at the lower of cost and net realisable value.

1.8 Work in Progress

Work in progress represents the estimated value of work commenced, but not invoiced, in respect of projects being undertaken by the Multimedia Unit.

1.9 Pensions

CCEA participates in the following two pension schemes :

a) Teachers' Superannuation Scheme

CCEA makes employer contributions to the cost of pension cover provided for its staff, which are charged to the operating cost statement as incurred.

b) Northern Ireland Local Government Officers' Superannuation Committee Scheme

FRS 17 requires employing authorities participating in a defined benefit pension scheme to account for their share of assets and liabilities in the scheme.

Particularly where they are directly responsible for meeting a shortfall (additional contributions) or will gain from a profit (reduced contributions) for past service costs of their own employees or other members of the scheme.

1.10 Value Added Tax (VAT)

A small part of the activities of CCEA - mainly those associated with the Multimedia Unit - falls within the scope of VAT. With the exception of expenditure directly related to these activities, VAT is not reclaimable by CCEA and so, in these cases, expenditure in the accounts is inclusive of VAT.

Notes to the Financial Statements at 31 March 2008 (continued)

1.11 Cost of Capital

In accordance with DFP guidelines, notional interest is charged on the basis of 3.5% of the average value of capital employed by CCEA less interest already paid. Capital employed is defined as total assets less current liabilities.

1.12 Early Departure Costs

Although the Local Government (Compensation for Premature Retirement) Regulations (Northern Ireland) 1983 do not apply to CCEA, these regulations have been agreed with the recognised trade union as an acceptable basis to allow CCEA to have the discretion to make provision for premature retirement of officers who cease to hold their employment by reason of redundancy or in the efficient discharge of their employee's functions.

Lump sum payments during the year, and a statement of continuing liability, are disclosed in Note 5 to the financial statements. The accounting practice is to provide for the full cost of early departure of employees in the operating cost statement, based on actuarial tables in accordance with Financial Reporting Standard (FRS)12.

2 INCOME

(a) DEPARTMENT OF EDUCATION GRANTS

	2008	2007 <i>as restated</i>
	£	£
Deferred capital grant release (Note 17)	-	339,115
Prior year adjustment- transfer of DE capital grant-in-aid to reserves (Note 17)	-	(339,115)
Capital grant income as restated	<u>-</u>	<u>-</u>

(b) INCOME FROM ACTIVITIES

	2008	2007 <i>as restated</i>
	£	£
Research and development	83,375	113,009
Prior year adjustment - transfer DEL capital grant-in-aid to reserves (note18)	-	(8,891)
Examination fees	7,410,202	7,129,411
Other activities	<u>1,071,021</u>	<u>1,107,009</u>
	<u>8,564,598</u>	<u>8,340,538</u>

Income from activities is shown net of Value Added Tax (VAT)

Notes to the Financial Statements at 31 March 2008 (continued)

3 RECONCILIATION OF MOVEMENTS IN GOVERNMENT FUNDS	2008	2007 <i>as restated</i>
	£	£
Operating costs for the year as previously stated	(21,676,805)	(20,558,900)
Prior year adjustment - NILGOSC pension scheme charges (Note 5b)	-	-
Prior year adjustment - movement of capital grant-in-aid to reserves	-	(348,006)
Operating costs for year as restated	(21,676,805)	(20,906,906)
Actuarial gain/(loss)	3,482,986	(3,661,992)
Movement in revaluation reserve	(21,615)	(38,299)
Revenue grant-in-aid received	21,409,000	19,927,913
Capital grant-in-aid received	494,947	525,000
Prior year adjustment - NILGOSC pension scheme liability	-	-
Net increase/(decrease) in government funds	3,688,513	(4,154,284)
Government funds at 1 April 2007 as restated	(5,052,398)	(898,114)
Government funds at 31 March 2008	(1,363,885)	(5,052,398)

4 STAFF COSTS

The average number of employees during the year was made up as follows :

	2008	2007 <i>as restated</i>
Senior management	3	2
Direct employees	279	309
Temporary staff	54	55
Contract staff	59	34
	395	400

The costs incurred in respect of employees were :

	2008	2007
	£	£
Gross salaries		
Direct employees	7,968,419	7,751,329
Temporary staff	792,069	794,870
Contract staff	1,305,157	930,740
Social security costs	799,085	782,529
Pension costs	1,352,154	1,601,772
	12,216,884	11,861,240

Notes to the Financial Statements at 31 March 2008 (continued)

5 PENSION COMMITMENTS

a) Teachers' Superannuation Scheme

62 employees of CCEA are members of the Teachers' Superannuation Scheme, which is a contributory scheme administered by the Department of Education (DE). The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1977 and subsequent amendments apply to the scheme. The scheme is presently notionally funded. The rate of the employer's contribution is determined from time to time by the Government Actuary and advised by the Department of Finance and Personnel (DFP).

For 2007-08, the contribution rates were 13.6% employers and 6.4% employees.

Contributions for the year :

	2008	2007
	£	£
Employers	356,225	332,665
Employees	<u>169,940</u>	<u>141,532</u>
Total	<u><u>526,165</u></u>	<u><u>474,197</u></u>

b) Northern Ireland Local Government Officers' Superannuation Committee Scheme

CCEA participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (The NILGOSC scheme) for 195 of its employees. The NILGOSC scheme is a "multi-employer", defined benefit scheme, which provides members of participating employers with the benefits related to pay and services at rates which are defined under statutory regulations. To finance these benefits, assets are accumulated in the scheme and are held separately from the assets of the employers. The scheme is funded by employers participating in the NILGOSC scheme who pay contributions at rates determined by an independent professionally qualified actuary on the basis of regular valuations using the projected unit method. The contribution rates were 13.0% employers and 6.0% employees. The results of the most recent valuation, which was conducted at 31 March 2007, were as follows :

Main assumptions -

Rate of return on investments per annum	6.10%
Rate of general increase in salaries per annum	4.70%
Rate of pension increases per annum	3.20%

Market value of scheme's assets £3.163 billion

Level of funding being the actuarial value of assets expressed as a percentage of the benefits accrued to members, deferred pensioners and members based on past service and after allowing for future salary increase. 89.1%

Notes to the Financial Statements at 31 March 2008 (continued)

The surplus is being amortised over the average remaining service life of the current membership, a period of approximately 9 years.

Contributions for the year :

	2008	2007
	£	£
Employers	637,441	485,155
Employees	<u>296,014</u>	<u>264,872</u>
Total	<u><u>933,455</u></u>	<u><u>750,027</u></u>

The valuation used has been based on the most recent actuarial valuation at 31 March 2004 and was updated by Hymans Robertson to take account of the requirements of FRS 17 in order to assess the liabilities of the scheme at 31 March 2008, 31 March 2007, 31 March 2006 and 31 March 2005. Scheme assets are stated at their market values at the respective balance sheet dates.

	2008	2007	2006	2005
	%	%	%	%
Main financial assumptions:				
Rate of salary increases	5.1	4.7	4.6	4.4
Rate of increase in pensions in payment	3.6	3.2	3.1	2.9
Discount rate for liabilities	6.9	5.4	6.0	6.5
Inflation assumption	3.6	3.2	3.1	2.9

Notes to the Financial Statements at 31 March 2008 (continued)

The assets and liabilities of the schemes and the expected rates of return were:

	Long term rate of return expected at 31 March 2008	Value at 31 March 2008 £000's	Long term rate of return expected at 31 March 2007	Value at 31 March 2007 £000's	Long term rate of return expected at 31 March 2006	Value at 31 March 2006 £000's
Equities	7.70%	15,045	7.80%	14,535	7.40%	14,400
Bonds	5.70%	2,211	4.90%	2,721	4.60%	2,100
Property	5.70%	1,549	5.80%	1,984	5.50%	1,300
Cash	4.80%	<u>295</u>	4.90%	<u>220</u>	4.60%	<u>300</u>
Total market value of assets		19,100		19,460		18,100
Present value of scheme liabilities		(21,197)		(24,832)		(19,600)
Net pension liability		(2,097)		(5,372)		(1,500)
Unfunded liability		(759)		(711)		-
Total pension liability		<u>(2,856)</u>		<u>(6,083)</u>		<u>(1,500)</u>

Analysis of the defined benefit cost for the year:

	2008 £ 000's	2007 £ 000's
Current service cost	883	666
Past service cost	13	124
Curtailment and settlements	-	-
Decrease in irrecoverable surplus	-	-
Total operating charge	<u>896</u>	<u>790</u>
Expected return on employer assets	1,403	1,259
Interest on pension scheme liabilities	(1,393)	(1,200)
Total other finance charges	<u>10</u>	<u>59</u>
Actual return less expected return on pension scheme assets	(2,114)	(217)
Experience gains and losses arising on the scheme liabilities	1,020	(809)
Changes in the financial assumptions underlying the present value of the scheme liabilities	4,529	(3,347)
Actuarial gain/(loss) in pension plan	<u>3,435</u>	<u>(4,373)</u>
Unfunded liabilities	48	711
Actuarial (loss)/gain recognised in the statement of total recognised gains and losses	<u>3,483</u>	<u>(3,662)</u>

Notes to the Financial Statements at 31 March 2008 (continued)

Analysis of movements in deficit during the year

	2008 £000's	2007 £000's
At 1 April 2007	(6,083)	(1,500)
Current service cost	(883)	(666)
Employer contributions	637	485
Contributions in respect of unfunded benefits	40	36
Past service costs	(13)	(124)
Net return/(loss) on assets	10	59
Actuarial gains/(losses)	3,435	(4,373)
At 31 March 2008	<u>(2,857)</u>	<u>(6,083)</u>

As a result of the full actuarial valuation at 31 March 2004, employer contributions of 13% are being made in 2007-08 in order to reduce the deficiency in the scheme.

History of experience gains and losses

	2008	2007	2006
Difference between expected return and actual return on pension scheme assets			
amount £000's	(2,114)	(217)	2,707
% of scheme assets	(11.10)	1.10	14.90
Experience (losses)/gains arising on scheme liabilities			
amount £000's	1,020	(809)	(60)
% of scheme assets	4.60	3.20	(0.30)
Total actuarial (loss)/gain recognised in the statement of total recognised gains and losses			
amount £000's	3,435	(4,373)	313
% of scheme assets	15.60	17.0	1.60

c) Early Departure Costs

Lump sum payments during the year relating to early departures amounted to £117,829 (2007 £144,436).

Annual costs relating to early departures in previous years, which are met by CCEA, currently amount to £39,210. These annual costs will continue in line with pension payments and are index linked.

	2008 £	2007 £
Provision for liabilities and charges	759,000	711,013

In accordance with Financial Reporting Standard (FRS) 12 - "Provisions, contingent liabilities and contingent assets", full provision has been made for the best estimate of the expected total liability of CCEA in relation to early departures during the current year and previous years.

Notes to the Financial Statements at 31 March 2008 (continued)

6 OTHER OPERATING CHARGES	2008	2007
	£	£
Chairman's honorarium	16,648	17,537
Council and Main Committee expenses	74	1,302
Examiners and other fees and expenses	5,988,461	5,757,950
Heat and light	116,357	121,343
Cleaning and other services	179,903	151,594
Rent and rates	1,538,717	1,308,176
Repairs and renewals - premises	13,641	226,512
Repairs and renewals - machinery and equipment	190,090	242,298
Rental, leasing and hire purchase of equipment	176,113	192,669
Audit fee	21,422	5,656
Professional charges	1,735,957	1,740,234
Hire of accommodation and equipment	182,295	161,379
Catering	437,621	372,918
Cost of saleable materials	126,318	97,697
Project costs	151,019	141,715
Transport and travel	307,590	338,919
Carriage	544,699	494,788
Advertising, printing and stationery	2,518,681	2,003,457
Telephone and postage	350,440	389,105
Insurance and risk management	41,903	61,187
Conferences and exhibitions	197,044	234,128
Training and health and safety	283,507	294,322
Inter-Board activities	45,936	44,938
Research and development	30,830	74,507
Substitute teachers	2,284,210	2,444,029
Minor fixed assets (under £1,500)	4,630	6,660
Bad debts provision	25,832	2,310
Bad debts written off	823	270
Restructuring provision	-	18,249
Profit or loss on disposal	(336)	-
Miscellaneous	127,294	151,349
	<u>17,637,719</u>	<u>17,097,198</u>

7 TANGIBLE ASSETS	Computer Hardware	Computer Software	Office Furniture & Equipment	Plant & Machinery	TOTAL
	£	£	£	£	£
VALUATION					
At 1 April 2007	1,343,566	686,771	1,053,762	27,409	3,111,508
Indexation	(66,632)	(44,010)	34,758	481	(75,403)
Additions	338,477	43,510	84,748	1,082	467,817
Disposals	(5,880)				(5,880)
At 31 March 2008	1,609,531	686,271	1,173,268	28,972	3,498,042
ACCUMULATED DEPRECIATION					
At 1 April 2007	935,965	566,845	833,513	21,837	2,358,160
Indexation	(48,663)	(28,408)	27,606	355	(49,110)
Charge to income & expenditure	187,579	52,900	94,089	1,990	336,558
Depreciation eliminated on disposals	(5,790)				(5,790)
At 31 March 2008	1,069,091	591,337	955,208	24,182	2,639,818
NET BOOK VALUE					
At 31 March 2007	407,601	119,926	220,249	5,572	753,348
At 31 March 2008	540,440	94,934	218,060	4,790	858,224

Tangible fixed assets have been revalued at 31 March 2008 using the indices from the Office for National Statistics, and the overall deficit of £26,293 (2007: £30,532) after depreciation, was transferred to the revaluation reserve.

Notes to the Financial Statements at 31 March 2008 (continued)

8 INTANGIBLE ASSETS	Software Licences	Total
	£	£
VALUATION		
At 1 April 2007	248,474	248,474
Additions	26,693	26,693
Indexation	<u>(1,846)</u>	<u>(1,846)</u>
At 31 March 2008	<u>273,321</u>	<u>273,321</u>
ACCUMULATED AMORTISATION		
At 1 April 2007	106,379	106,379
Indexation	(6,524)	(6,524)
Charge for year	<u>60,242</u>	<u>60,242</u>
At 31 March 2008	<u>160,097</u>	<u>160,097</u>
NET BOOK VALUE		
At 31 March 2007	<u>142,096</u>	<u>142,096</u>
At 31 March 2008	<u>113,224</u>	<u>113,224</u>

Intangible fixed assets have been revalued at 31 March 2008 using the indices from the Office for National Statistics and the overall surplus of £4,678 (2007 deficit of £7,771) after depreciation was transferred to the revaluation reserve.

9 OTHER FINANCE COSTS	2008	2007
	£	£
Notional cost of capital	(112,285)	(104,134)
Expected (return)/loss on NILGOSC pension scheme assets	<u>(10,000)</u>	<u>(59,000)</u>
	<u>(122,285)</u>	<u>(163,134)</u>
10 STOCK		
	2008	2007
	£	£
Work in progress	1,331	17,056
Paper	11,446	13,419
Question papers	<u>182,567</u>	<u>307,907</u>
	<u>195,344</u>	<u>338,382</u>

Notes to the Financial Statements at 31 March 2008 (continued)

11 DEBTORS DUE WITHIN ONE YEAR	2008	2007
	£	£
Trade debtors	1,032,672	1,458,524
Other debtors	1,470	6,935
Prepayments and accrued income	<u>1,725,501</u>	<u>1,397,091</u>
	<u><u>2,759,643</u></u>	<u><u>2,862,550</u></u>
12 CREDITORS FALLING DUE WITHIN ONE YEAR	2008	2007
	£	£
Trade creditors	12,964	46,764
Bank overdraft	–	–
Taxes and social security	120,071	409,108
Other creditors	32,735	33,503
VAT	15,232	3,853
Accruals and deferred income	<u>2,387,089</u>	<u>2,172,610</u>
	<u><u>2,568,091</u></u>	<u><u>2,665,838</u></u>
13 PROVISIONS FOR LIABILITIES AND CHARGES	2008	2007
	£	£
Pension provision		
As at 1 April 2007	711,013	560,826
Increase/(decrease) in pension provision during year	<u>47,987</u>	<u>150,187</u>
Pension provision in respect of early departures at 31 March 2008	<u><u>759,000</u></u>	<u><u>711,013</u></u>
Restructuring provision		
As at 1 April 2007	300,000	114,000
Increase/(decrease) in restructuring provision during year	<u>(273,987)</u>	<u>186,000</u>
Restructuring provision in respect of Education Services at 31 March 2008	<u><u>26,013</u></u>	<u><u>300,000</u></u>
Pension provision for PRP		
As at 1 April 2007	125,000	–
Increase in provision during year	<u>(125,000)</u>	<u>125,000</u>
PRP Pension provision at 31 March 2008	<u><u>–</u></u>	<u><u>125,000</u></u>
Total provisions for liabilities and charges	<u><u>785,013</u></u>	<u><u>1,136,013</u></u>

Notes to the Financial Statements at 31 March 2008 (continued)

14 LEASE COMMITMENTS

OPERATING LEASES

At 31 March 2008, annual commitments under non-cancellable operating leases were as follows:

	2008	2007
	£	£
Operating leases which expire:		
Within one year	108,841	107,564
Within two to five years	<u>18,561</u>	<u>156,518</u>
	<u><u>127,402</u></u>	<u><u>264,082</u></u>
	2008	2007
	£	as restated £
Property leases which expire:		
Within one year	–	–
Within two to five years	287,640	287,640
More than five years	<u>670,925</u>	<u>535,800</u>
	<u><u>958,565</u></u>	<u><u>823,440</u></u>

15 DEPARTMENT OF EDUCATION GRANT-IN-AID

	2008	2007
	£	£
Salaries grant-in-aid (DE Vote 1)	11,759,453	11,359,704
Recurrent grant-in-aid (DE Vote 1)	7,558,842	5,944,022
Substitute teachers grant-in-aid	2,090,705	2,231,806
Excess recurrent grant 2005-06	<u>–</u>	<u>392,381</u>
	<u><u>21,409,000</u></u>	19,927,913
Capital grant-in-aid (DE Vote1)	<u>494,947</u>	<u>525,000</u>
	<u><u>21,903,947</u></u>	<u><u>20,452,913</u></u>

Prior year adjustment - grant-in-aid

A prior year adjustment has resulted from a change in the FReM 2006-07 with regards to the recognition of grant in aid. The FReM now requires that all non-departmental public bodies should regard grants and grants in aid received for revenue purposes as contributions from controlling parties giving rise to a financial interest in the residual interest of the body, and hence should account for them as financing, i.e. by crediting them to the income and expenditure reserve. Previously capital funds had been treated as grant, which is held in a grant reserve and released to the income and expenditure account over the life of the asset.

Notes to the Financial Statements at 31 March 2008 (continued)

This adjustment has resulted in a prior year adjustment to the general reserve as follows:

Balance as at 31 March 2007	£	
Gross deferred grant - DE	4,717,068	
Accumulated transfer to revenue - DE	<u>(3,734,815)</u>	
Net transfer to general reserve - DE	982,253	
Gross Deferred Grant - DEL	38,718	
Accumulated transfer to revenue - DEL	<u>(23,831)</u>	
Net transfer to general reserve - DEL	14,887	
Total net transfer to general reserve	<u><u>997,140</u></u>	
16 CAPITAL ACCOUNT - DE	2008	2007
	£	£
At 1 April 2007	36,593	38,458
Capital grant account (DENI Vote 1)	<u>494,947</u>	<u>525,000</u>
	531,540	563,458
Transfer to general fund reserve - DENI	<u>(494,510)</u>	<u>(526,865)</u>
At 31 March 2008	<u><u>37,030</u></u>	<u><u>36,593</u></u>
17 GOVERNMENT GRANT RESERVE - DE	2008	2007
	£	£
GROSS VALUE OF DEFERRED GRANTS		
At 1 April 2007 as previously stated	4,717,068	4,190,203
Prior year adjustment -transfer of capital grant-in-aid to reserves	<u>(4,717,068)</u>	-
At 1 April 2007- as restated	-	4,190,203
Transfer from capital account in respect of depreciating assets	-	526,865
Prior year adjustment - transfer of capital grant-in-aid to reserves	<u>-</u>	<u>(4,717,068)</u>
At 31 March 2008	<u><u>-</u></u>	<u><u>-</u></u>
ACCUMULATED TRANSFERS TO REVENUE		
At 1 April 2007 as previously stated	(3,734,815)	(3,395,700)
Prior year adjustment - transfer of capital grant-in-aid to reserves	<u>3,734,815</u>	-
At 1 April 2007 as restated	-	(3,395,700)
Transfer to revenue in respect of grant amortisation for the year	-	(339,115)
Prior year adjustment - transfer of capital grant-in-aid to reserves	<u>-</u>	<u>3,734,815</u>
At 31 March 2008	<u><u>-</u></u>	<u><u>-</u></u>
NET VALUE AT 31 MARCH 2008	<u><u>-</u></u>	<u><u>-</u></u>

Notes to the Financial Statements at 31 March 2008 (continued)

18 GOVERNMENT GRANT RESERVE - DEL	2008	2007
	£	£
GROSS VALUE OF DEFERRED GRANTS		
At 1 April 2007 as previously stated	38,718	38,718
Prior year adjustment - transfer of capital grant-in-aid to reserves	<u>(38,718)</u>	<u>-</u>
At 1 April 2007 as restated	-	38,718
Transfer from capital account in respect of depreciating assets	-	-
Prior year adjustment - transfer of capital grant-in-aid to reserves	-	(38,718)
At 31 March 2008	<u><u>-</u></u>	<u><u>-</u></u>
 ACCUMULATED TRANSFERS TO REVENUE		
At 1 April 2007 as previously stated	<u>(23,831)</u>	(14,940)
Prior year adjustment - transfer of capital grant-in-aid to reserves	23,831	-
At 1 April 2007 as restated	-	(14,940)
Transfer to revenue in respect of grant amortisation for the year	-	(8,891)
Prior year adjustment - transfer of capital grant-in-aid to reserves	-	23,831
At 31 March 2008	<u><u>-</u></u>	<u><u>-</u></u>
 NET VALUE AT 31 MARCH 2008		
 19 REVALUATION RESERVE	 2008	 2007
	£	£
At 1 April 2007	(101,092)	(62,793)
Indexation	<u>(21,615)</u>	<u>(38,299)</u>
At 31 March 2008	<u><u>(122,707)</u></u>	<u><u>(101,092)</u></u>

Notes to the Financial Statements at 31 March 2008 (continued)

20 GENERAL FUND	2008	2007
	£	£
At 1 April 2007 as previously stated	(5,985,039)	(1,692,060)
Prior year adjustment - transfer of capital grant-in-aid to reserves	997,140	–
At 1 April 2007 as restated	(4,987,899)	(1,692,060)
Operating cost for the year	(21,676,805)	(20,558,900)
Actuarial (loss)/gain	3,482,986	(3,661,992)
Movement in revenue grant-in-aid to general reserves	21,409,000	19,927,913
Movement in capital grant-in-aid to general reserves	494,510	–
Prior year adjustment - transfer of capital grant-in-aid to general reserves	–	997,140
Total movement in general reserve	3,709,691	(3,295,839)
At 31 March 2008	(1,278,208)	(4,987,899)

21 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

At 31 March 2008, amounts contracted for but not provided in the financial statements amounted to **£12,877** (2007 - £20,248).

22 RELATED PARTIES

CCEA is a Non-Departmental Public Body (NDPB), established by the Education and Libraries (NI) Order 1993, which receives its core funding through grant-in-aid from DE.

DE is regarded as a related party. During the year, CCEA had a significant number of material transactions with DE, and with other entities for which DE is regarded as the parent department, including :

- The Education and Library Boards
- Schools in Northern Ireland
- Colleges of Further Education in Northern Ireland
- Universities in Northern Ireland.

During the year, none of the board members, members of the key management staff, or other related parties undertook any material transactions with CCEA.

Notes to the Financial Statements at 31 March 2008 (continued)

23 SEGMENTAL INFORMATION

The Accounts Direction for the organisation requires CCEA to disclose appropriate segmental information on its services. For the year 2007-08, CCEA has calculated that, for its major services, the estimated full economic costs as offset by DE grants, income from examinations and income from other activities were as follows:

	2008
	£000's
Curriculum Services	(6,950)
Examination Services	(19,246)
Assessment Services	(2,422)
Regulatory Services	(1,633)
	<u>(30,251)</u>
Examinations income	7,410
Income from other activities	1,154
Other finance Income	10
	<u><u>(21,677)</u></u>

24 MANAGEMENT OF EXPOSURE TO RISKS

CCEA has no borrowings and relies primarily on grant-in-aid from DE and, therefore, is not exposed to liquidity risks.

As CCEA has no material deposits and all of its assets and liabilities are denominated in sterling, exposure to interest rate risk and foreign currency risk is removed.

NORTHERN IRELAND COUNCIL FOR THE CURRICULUM, EXAMINATIONS AND ASSESSMENT

MANAGEMENT STATEMENT

ACCOUNTS DIRECTION

ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF EDUCATION, WITH THE APPROVAL OF THE DEPARTMENT OF FINANCE AND PERSONNEL, IN ACCORDANCE WITH SCHEDULE 3 PARAGRAPH 13 OF THE EDUCATION (NI) ORDER 1998

1. This direction applies to the Council for the Curriculum, Examinations and Assessment.
2. The Council for the Curriculum, Examinations and Assessment shall prepare accounts for the financial year ended 31 March 2008 and subsequent financial years in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (“the FReM”) issued by the Department of Finance and Personnel (DFP) which is in force for the financial year for which the accounts are being prepared.
3. The accounts shall be prepared so as to:
 - a. give a true and fair view of the state of affairs at 31 March 2008 and subsequent financial year-ends, and of the income and expenditure, total recognised gains and losses and cash flows for the financial year then ended; and
 - b. provide disclosure of any material expenditure or income that has not been applied to the purposes intended by the Assembly/Parliament or material transactions that have not conformed to the authorities which govern them.
 - c. provide for any specific disclosures required by the Department.
4. Compliance with the requirements of FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent

Appendix 1 – Accounts Direction (continued)

necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed with the Department, in conjunction with DFP.

5. This direction supersedes the direction dated 16 January 2007.

Date of Submission

The accounts shall be submitted to the Department and the Northern Ireland Audit Office on a date to be advised by the Department.

Signed by authority of the Department of Education

.....

Dated 16 June 2008

SCHEDULE 1

APPLICATION OF THE ACCOUNTING AND DISCLOSURE REQUIREMENTS OF THE (COMPANIES (NORTHERN IRELAND) ORDER 1986) AND ACCOUNTING STANDARDS

COMPANIES (NORTHERN IRELAND) ORDER

- 1 The disclosure exemptions permitted by the (Companies (Northern Ireland) Order) shall not apply to CCEA unless specifically approved by the Department of Finance and Personnel.
- 2 The (Companies (NI) Order) requires certain information to be disclosed in the Directors' Report. To the extent that it is appropriate, the information relating to CCEA shall be contained in the foreword.
- 3 When preparing its balance sheet, CCEA shall have regard to balance sheet format 1 prescribed in schedule 4 to the (Companies (NI) Order). The balance sheet totals shall be struck at "total assets less current liabilities".
- 4 CCEA is not required to provide the additional information required by paragraph (33(3) of schedule 4 to the Companies (NI) Order).
- 5 The foreword and balance sheet shall be signed by the Accounting Officer and dated.

Accounting Standards

- 6 CCEA is not required to include a note showing historical cost profits and losses as described in FRS 3.

SCHEDULE 2

ADDITIONAL DISCLOSURE REQUIREMENTS

- 1 The foreword shall, inter alia,
 - state that the accounts have been prepared in a form directed by the Department with the consent of the Department of Finance and Personnel in accordance with article 26 of the Education Reform (Northern Ireland) Order 1989.
 - include a brief history of CCEA and its statutory background.
- 2 The Notes to the Accounts shall include details of the key corporate financial targets set by the Department together with the performance achieved.





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