

Annual Report 2004

National Council for Special Education

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Our Statutory Obligations

This report is made by the National Council for Special Education to the Minister for Education and Science in accordance with Section 32 of the National Council for Special Education (Establishment) Order 2003.

The Order requires that the National Council for Special Education shall, in each year, not later than such day as the Minister for Education and Science shall direct, make a report to the Minister of its activities during the preceding year and make such other reports to the Minister as the Minister may require.

Foreword by Mr Tom Murray, Chairman

The year 2004 represented the beginning of what we hope will be a new era in the delivery of services to meet the needs of children and young adults with special educational needs. The EPSEN Act was signed into law although not yet commenced. However, the council was established under Ministerial Order and the process of setting up the organisation, recruiting staff and getting the NCSE off the ground got underway. The necessary staffing, financial and physical infrastructure is now largely in place to enable us to get on with the onerous job envisaged for us in the ESPEN Act. We look forward to putting children with special educational needs at the centre of everything we do. As we gradually assume delegated functions from DES and as our primary statutory remit in areas such as research, policy advice and the coordination of service provision gets underway, we will look forward to improving and enhancing the educational environment for children with special educational needs as our core mission in life.

Our children and young adults with special educational needs represent a very special cohort of our citizens whose needs and requirements have not been particularly well met in the past. There is a long road to travel in providing an educational regime for them which will change their lives and our hopes and expectations for them. I want to thank our head office staff in Trim and our newly recruited cadre of SENOs located around the country, as well as my fellow council members, for their efforts in getting us up and running during 2004.

I look forward to working with them and with the partners in education, parents, teachers, schools, other educational service providers, the disability sector bodies (statutory and voluntary), the DES and our colleagues in the newly formed HSE in moving the agenda for meeting the needs of children with special educational needs into a new and more dynamic environment aimed at achieving real benefits, results and outcomes for them consistent with what is required to enable them to be valued and contributing members of society.

Membership of the Council

The Council comprises 13 members consisting of a chairperson and 12 ordinary members. The chairperson and all ordinary member of the Council were appointed by the Minister for Education and Science from among persons who have a special interest in or knowledge relating to the education of children with disabilities, and include two persons from nominated to the Minister by the National Disability Authority and a nominee of the Minister for Health.

The appointments to the Council were made by the Minister following consultation with national associations of parents, recognised trade unions and staff associations representing teachers and principals of schools, and recognised school management organisations with due regard to the need for gender balance

The following persons were appointed by the Minister for Education and Science to be members of the National Council for Special Education.

Mr Tom Murray (Chairperson)	Management Consultant
Mr Christy Lynch	CEO Kare, Nominated by NDA
Ms Maisie Dooley	Secondary Teacher, Nominated by NDA
Ms Mary Grogan	Second Level Teacher
Ms Mary Keane	Principal, St. Domnics College, Cabra, Dublin 7
Mr PJ Gannon	Principal, Scoil Dara, Kilcock,
Ms Antoinette Buggle	Administrator of the National Association of Boards of Management in Special Education
Ms Daráine Mulvihill	Student
Ms Frankie Berry	Chaplaincy for the Deaf
Dr Michael Shevlin	.Senior Lecturer, TCD.
Mr Brendan Ingoldsby	Principal, Department of Health
Mr Gearóid Ó Conluain	Deputy Chief Inspector, Department of Education and Science
Ms Sinéad McLaughlin	Principal, Scoil Iosagáin, Buncrana, Co. Donegal

Ms Daráine Mulvihill tendered her resignation as a Council Member on 14th December 2004.

Council Meetings

The first meeting of the Council was held on 2nd February 2004. During 2004 the Council met formally on 9 occasions.

Message from the CEO

I am delighted to present this first Annual Report of the National Council for Special Education. This report records the establishment of a new statutory body to help improve the delivery of educational services to persons with disabilities. It sets out the steps that have been taken to establish the organisational framework for the Council including the recruitment and training of staff. The Report outlines the functions of the Council and the arrangements agreed for the transfer of functions from the Department of Education and Science with effect from 1 January 2005.

The Council is now well positioned to commence operations and provide both a local and national service which will improve the quality of educational services available for children with disabilities.

I look forward to the future and the development and delivery of a work programme which will make a real difference in the lives of children with special educational needs.

Pat Curtin
Chief Executive Officer

Establishment of the Council.

Background

In October 1999, the Minister for Education and Science established a Planning Group to review special education provision. The terms of reference of the Planning Group were:

“To make recommendations to the Minister on the arrangements which should be put in place to ensure the most effective provision of a high quality co-ordinated service at all stages of the education system for students with disabilities”.

The Planning Group recommended that the Minister for Education and Science establish a National Council for Special Education with a research and policy function and an operations function.

Establishment Order

The National Council for Special Education was established by Order (SI No 270 of 2004) made by the Minister for Education and Science under Section 54 of the Education Act 1998 on the 24th December 2003.

General Council Functions as prescribed by Order

The Order provides that the general functions of the Council shall be to –

- (A) carry out research and provide expert advice to the Minister on the educational needs of children with disabilities and the provision of related services,
- (B) provide for a range of services at local and national level in order that the educational needs of children with disabilities are identified and provided for, and
- (C) co-ordinate, with health boards, schools and other relevant bodies, the provision of education and related support services to children with disabilities.

The Order further specifies that without prejudice to the general functions, the Council shall -

- (i) conduct and commission research on matters relevant to its functions and, as it considers appropriate, to publish in such form and manner as it thinks fit the findings arising out of such research,
- (ii) advise the Minister in relation to any matter relating to the education of children and others with disabilities on being requested by the Minister to do so,

- (iii) make available to the parents of children with disabilities information in relation to the provision for their children regarding education,
- (iv) consult with schools, health boards and other relevant bodies in relation to the provision of education and support services to children with disabilities,
- (v) from time to time carry out general assessment and review of the provision of education and related support services to children with disabilities,
- (vi) monitor the educational progress of children with disabilities and ensure that it is reviewed at regular intervals, and
- (vii) disseminate to schools and to parents information relating to best practice, nationally and internationally, concerning the education of children with disabilities.

In accordance with the provisions of the establishment order certain of the Council's functions as set out above became operational from 1st October 2004.

Arrangements were developed in close co-operation with the Department of Education and Science for the National Council for Special Education to take operational responsibility including decision making in a number of areas with effect from 1 January 2005. These were:

- ⇒ processing applications for resource teacher support in respect of children with low incidence disabilities and deciding on the level of support appropriate to the school;
- ⇒ processing applications for special needs assistant support for children with disabilities and deciding on the level of support appropriate to the school;
- ⇒ examining applications for special equipment/assistive technology;
- ⇒ examining applications for transport arrangements for children with disabilities and making recommendations to the Department of Education and Science.

The Education for Persons with Special Educational Needs Act 2004.

The Education for Persons with Special Educational Needs Act, 2004 was enacted by the Oireachtas and signed into law by the President in July 2004.

The purpose of the Act is to make detailed provision through which the education of persons who have special educational needs because of disabilities can be guaranteed as a right enforceable in law.

The Act when brought into effect will dissolve the current National Council for Special Education as established by Order and re-establish it under the Act with further defined functions and responsibilities. In particular the Council will be responsible for drawing up the implementation plan for the core rights provisions of the Act.

The establishment order was not signed in 2004. The National Council for Special Education continued as an agency established under Order during 2004.

The establishment of the Council's organisational structures

Staffing

Under the terms of the establishment order the Council is authorised to appoint staff including a Chief Executive Officer. The number, grading, remuneration and conditions of service of Council Staff are subject to the approval of the Minister for Education and Science and the Minister for Finance. The staff of the Council are civil servants regulated under the Civil Service Regulation Act and the Public Service Management (Recruitment and Appointments) Act.

The following complement of staff was approved for appointment as staff of the Council.

Chief Executive Officer
3 Principal Officers
3 Assistant Principal Officers
4 Higher Executive Officers
4 Executive Officers
1 Staff Officer
2 Clerical Officers
80 Special Educational Needs Organisers

The Chief Executive Officer was appointed and assigned to the Council following Top Level Appointments Commission competition within the Civil Service.

The other administrative staff were mainly assigned from the Department of Education and Science as part of the structural reform programme of that Department. The staff were assigned on a phased basis with more senior staff being assigned first.

The interim staffing structure comprises a Chief Executive Officer assisted by three Principal Officer level head of function posts namely; Research and Development, Operational Services (Delivery of local Special Educational Services), and Corporate Services (Finance, Human Resources, Accommodation, Industrial Relations and Information Technology).

80 Special Educational Needs Organiser posts were approved as a new atypical civil service grade. These posts were established to provide the Council's local services. Each Special Educational Needs Organiser post is responsible for fulfilling the functions of the Council within a designated area in relation to the identification of and delivery and co-ordination of education services to children with disabilities.

Special Educational Needs Organisers were recruited in a major recruitment campaign which conducted by the Civil Service Commission. 71 of the 80 advertised posts were filled arising from that competition. Following the competition there were 9 vacant posts in a number of areas; Dublin, Wicklow, Kildare, Wexford and South Tipperary. Arrangements are being made for the filling of these vacant posts.

The 71 new SENO posts were filled in September 2004.

The 80 Special Educational Needs Organiser posts report to and are directly supported in the performance of their functions by the National Council for Special Education Operational Services Section. Each Special Educational Needs Organiser is assigned to an area and has a defined caseload of primary, second level and special schools and other centres.

Training of Special Educational Needs Organisers

71 Special Educational Needs Organisers commenced employment with the National Council for Special Education (NCSE) on 1st September 2004. The Special Educational Needs Organiser posts were required to provide for an organisation and co-ordination function that is new to the education system. The Council with the assistance of training consultants developed, prepared and delivered an extensive induction programme for Special Educational Needs Organisers. Special Educational Needs Organisers, although having previous experience of delivering education or other services to children with disabilities, are from a variety of professional backgrounds and training for their new role had to take that into account. Further training focused on decision making within Department of Education and Science policy parameters was provided up to the end of the year by the Inspectorate and National Educational Psychological Service from within the Department and NCSE staff.

Office Accommodation

Trim, Co Meath was designated as the head quarters location of the Council. Office Headquarters were identified, procured and developed on behalf of the Council by the Office of Public Works.

The Council took possession of its Headquarters in December 2004. Prior to taking possession of its Headquarters, the Council headquarters staff were temporarily located in Department of Education and Science Offices in Marlborough Street, Dublin and in the Office of Public Works River Drainage Office in Trim.

It had been envisaged prior to establishment, that the Council's Special Educational Needs Organisers would not be office based. It became clear however at an early stage, that Special Educational Needs Organiser would require office facilities even though a significant part of their time would be spent working with and meeting providers and users of services relating to special education.

Following the establishment of the National Council for Special Education a decision was taken to procure office accommodation for Special Educational Needs Organisers. Office accommodation is now provided for Special Education Needs Organisers in 41 locations around the country.

ICT System

Because of the dispersed nature of a large part of its service delivery, it was necessary for the Council to establish an effective Information and Communications System to provide a basis for the establishment and development of its operational Systems. The main components of this system are a networked computer system covering all National Council for Special Education Offices centred on Trim, Co Meath and a land and mobile telephone system.

Consultancy services were procured by the NCSE for the design and specification of the systems requirements and the procurement in accordance with public tendering procedures of the technology and supports to meet these needs.

Significant progress on the implementation of these systems was made during 2004. A PABX phone system has been installed in NCSE HQ in Mill Street. A range of voice and data lines have been delivered to Headquarters and to the SENO office locations. Mobile phones have been allocated to SENOs and land lines have been provided in SENO office locations. Computer hardware (including laptop computers for each SENO) and software has been installed and delivered in NCSE Headquarters. Plans for the roll out of the system to SENO offices have been finalised. The ICT system is based on the Government Virtual Private Network.

Financial Accountability

Statutory requirements

The Council is required by its establishment order to keep proper accounts of all income and expenditure, and of the sources of such income and the subject matter of such expenditure, and of the property, credits and liabilities of the Council.

The financial year of the Council is the period of twelve months ending on the 31st day of December. A statement of accounts of the Council for each financial year must be prepared, as soon as may be, but in any event not more than 6 months, after the end of such financial year. A copy of the accounts must be submitted as soon as practicable following the accounting period to which they relate by the Council to the Comptroller and Auditor General for audit.

Immediately after the audit, a copy of the accounts and a copy of the Comptroller and Auditor General's report on the accounts shall be presented to the Minister for Education and Science who will as soon as may be cause copies thereof to be laid before each House of the Oireachtas.

The Chief Executive Officer of the National Council for Special Education is the accounting officer for the appropriation accounts of the Council for the purposes of the Exchequer and Audit Departments Acts 1866 and 1921, and the Comptroller and Auditor General (Amendment) Act 1993 (No. 8 of 1993).

Development of Financial System

In the year 2004 the National Council for Special Education proceeded with arrangements to establish its Financial System. It procured consultancy services to assist it developing appropriate income, expenditure, payroll, budgeting, accounting, banking and auditing systems, to support the implementation of these arrangements by NCSE staff and to provide for the procurement of banking, payroll, auditing and accounting services. Considerable progress has been made in the development of the NCSE financial system including:

Banking Services have been procured

Accounting system has been selected and is being implemented

Staff training has been carried out and is ongoing

Draft Financial procedures have been prepared and are being implemented

Reporting Systems are being further developed with financial accountants

Internal Auditing services have been procured

A payroll system for Special Educational Needs Organisers.

A travel and subsistence claims system

During 2004, salary payments of staff other than Special Educational Needs Organisers and other payments continued to be made by the Department of Education and Science on an interim basis. Discussions regarding devolved budgetary arrangements between Department of Education and Science and NCSE are ongoing.

The draft NCSE Accounts for 2004 as submitted to the are set out in Appendix 1. These draft Accounts have been submitted to the Comptroller and Auditor General for audit.

Appendix

NATIONAL COUNCIL FOR SPECIAL EDUCATION

**AN CHOMHAIRLE NÁISIÚNTA UM OIDEACHAS
SPEISIALTA**

Report and Financial Statements

from date of establishment

24 December 2003

to

31 December 2004

National Council for Special Education

Report and Financial Statements

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To the Minister for Education

In accordance with the terms of Article 29(3) of Ministerial Order entitled National Council for Special Education (Establishment) Order 2003, the National Council for Special Education (“the Council”) presents its Report and Accounts for the period ended 31 December 2004.

National Council for Special Education

Information

Members of the Council:

Mr Tom Murray (Chairperson)

Mr Christy Lynch

Ms Maisie Dooley

Ms Mary Grogan

Ms Mary Keane

Mr P J Gannon

Ms Antoinette Buggle

Ms Daráine Mulvihill

Ms Frankie Berry

Dr Michael Shevlin

Mr Brendan Ingoldsby

Mr Gearóid Ó Conluain

Ms Sinéad McLoughlin

Chief Executive:

Mr Pat Curtin

National Council for Special Education

Report of the Comptroller and Auditor General

National Council for Special Education Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of the National Council for Special Education under Article 29(2) of the National Council for Special Education (Establishment) Order, 2003.

Respective Responsibilities of the Council and the Comptroller and Auditor General

The accounting responsibilities of the Council are set out on page 6. It is my responsibility, based on my audit, to form an independent opinion on the financial statements presented to me and to report on them.

Basis of Audit Opinion

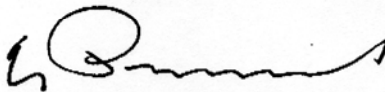
In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with auditing standards issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion, proper books of account have been kept by the Council and the financial statements, which are in agreement with them, give a true and fair view of the state of the Council's affairs at 31 December 2004 and of its income and expenditure for the period then ended.



John Purcell
Comptroller and Auditor General

22 December 2006

National Council for Special Education

Statement of Responsibilities of the Council

The National Council for Special Education was established by Ministerial Order under the provisions of Section 54 of the Education Act 1998. Article 27 of the Ministerial Order requires the Council to keep proper accounts of all income and expenditure of the Council, and of the sources of such income and the subject matter of such expenditure, and of the property, credits and liabilities of the Council. In preparing these financial statements in accordance with best practice the Council is required to:

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

The Council is also responsible for safeguarding the assets of the Council and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Council:



Chairperson



Chief Executive

Date **14/12/2006**

National Council for Special Education

Statement on System of Internal Financial Control

Responsibility for the System of Internal Financial Control

On behalf of the members of the National Council for Special Education we acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can only provide reasonable, and not absolute, assurance that the assets are safeguarded, transactions authorised and properly recorded, and that material errors or other irregularities are either prevented or would be detected in a timely period.

Key control procedures

The Council was established by Ministerial Order, under Section 54 of the Education Act 1998, and commenced on 24th December 2003. Since then the Council has taken initial steps to ensure an appropriate control environment by:

- ensuring the Council complies with its financial obligations under the Act
- ensuring that assets and liabilities of the Council are properly indemnified
- clearly defining management responsibilities in a defined organisational structure with clear segregation of duties; and
- the establishment of appropriate committees of the Council to give greater focus on specific areas.

The Council has plans to identify and evaluate organisational risks by commissioning a risk assessment of the organisation in the near future which will:

- identify the significant strategic, operational, and financial risks of the organisation;
- assess the appropriateness and strength of management controls surrounding risk areas and
- highlight key risk areas for specific management attention and Internal Audit focus.

Following on from this process formal procedures will be formulated and implemented to facilitate the reporting of significant control failures and taking appropriate control action, including the establishment of an Internal Audit function.

The system of internal financial control is based on a framework, which aims to provide regular management information, administrative procedures (including segregation of duties, authorisation limits and a documented procedures manual), and a system of delegation and accountability. In particular it includes:

- a comprehensive budgeting system with an annual budget, which is reviewed and agreed by the Council prior to presentation to the Department of Education and Science;

National Council for Special Education

Statement on System of Internal Financial Control

- detailed review by the Executive and the Council of monthly and period to date financial reports which indicate financial performance against both budget and prior period;
- regular review by the Executive and the Council of financial reports and key operational indicators and
- clearly defined procurement, tendering and capital investment guidelines.

As noted above the Council intends to commission a risk review to assess the key risk areas and control weaknesses of the organisation, in accordance with Internal Audit Best Practice, as a first step in the establishment of a formal Internal Audit function. The findings and recommendations of this risk review will serve to form the basis of a cyclical internal audit plan to review in detail the key risks of the organisation.

The Council's monitoring and review of the effectiveness of the system of internal financial control is informed by the Executive management team who have responsibility for the development and maintenance of the financial control framework. Once in place, the Internal Audit function will also have a role to play in the monitoring and review of internal financial control effectiveness.

Annual Review of Controls

The Council has not to date conducted a review of the effectiveness of the system of internal financial control. However, it considers that the significant progress made to date toward the establishment of an appropriate system of governance and the steps being formulated toward the establishment of an Internal Audit function will serve to provide assurance as to the effectiveness of the financial control environment going forward.

Information about weaknesses in controls

The National Council for Special Education did not suffer any material loss in the period ended 31 December 2004, arising out of weaknesses in the system of internal financial control, which would result in the inclusion of any provision, contingency or uncertainty in the financial statements for the year.

Signed on behalf of the Council:



Chairperson, National Council for Special Education

14/12/2006 (Date)

National Council For Special Education

Statement of Accounting Policies

1. Basis of Accounting

The financial statements are prepared on the accruals basis of accounting, except as outlined below, in accordance with generally accepted accounting principles and under the historical cost convention and comply with the financial reporting standards of the Accounting Standards Board and are in the form approved by the Minister for Education and Science.

2. Accounting Period

The Financial Statements cover the period 24 December 2003 to 31 December 2004.

3. Oireachtas Grants

Oireachtas Grants represent the amount paid directly to the Council by the Department of Education and Science and amounts paid by the Department of Education and Science on behalf of the Council in the period of account.

4. Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

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

Furniture & fittings	10 years	Computer Equipment	5 years
Office Equipment	5 years	Leasehold Refurbishment	20 years

5. Capital Account

The Capital Account represents the unamortised value of the income used to finance fixed assets.

National Council For Special Education

Statement of Accounting Policies

6. Pensions

Amounts to cover the cost of pension provision including staff contributions are paid over to the Department of Education and Science in respect of NCSE staff who are seconded primary, secondary, community and comprehensive teachers and who continue in membership of the teacher pension schemes; to VECs in respect of staff that are seconded VEC teachers; and to the Department of Education and Science for staff that are seconded civil servants of that Department.

Directly recruited Special Education Needs Organisers are civil servants and members of a defined benefits scheme which is unfunded and is administered by the Department of Finance. There is no charge in the financial statements for any liabilities which may arise in respect of these staff. Contributions deducted from salaries are remitted to the Department of Finance.

National Council for Special Education

Income and Expenditure account for the period ended 31 December 2004

	Notes	2004 €
Income		
State Grant	1	4,029,893
Transfer to Capital Account	7	(834,179)
		<hr/> 3,195,714

Expenditure	2	<hr/> (2,763,523)
Excess of income over expenditure		<hr/> 432,191

There were no other recognised gains or losses in the period, other than those dealt with in the Income and Expenditure Account.

The results for the period relate to continuing operations.

The Statement of Accounting Policies and notes 1 to 11 form part of these financial statements.

On behalf of the Council:



Chairperson

Date 14/12/2006



Chief Executive

National Council for Special Education

Balance Sheet as at 31 December 2004

	Notes	€	2004 €
FIXED ASSETS			
Tangible assets	4		<u>865,838</u>
CURRENT ASSETS			
Debtors & Prepayments	5	324,534	
Cash on Hand		<u>427,477</u>	
Total Current Assets		752,011	
CREDITORS (amounts falling due within one year)	6	<u>319,820</u>	
NET CURRENT ASSETS			<u>432,191</u>
Total assets less current liabilities			<u>1,298,029</u>
FINANCED BY			
Accumulated excess income over expenditure			432,191
Capital Reserves	7		<u>865,838</u>
			<u>1,298,029</u>

The Statement of Accounting Policies and notes 1 to 11 form part of these financial statements.

On behalf of the Council:



Chairperson



Chief Executive

Date 14/12/2006

National Council for Special Education

Notes (forming part of the financial statements)

1. INCOME	2004
	€
Direct funding by Department of Education and Science (DES)	1,666,395
Payments made by DES on behalf of NCSE	1,622,713
Payments made by DES to OPW on behalf of NCSE	<u>740,785</u>
	<u>4,029,893</u>
 2. EXPENDITURE	 2004
	€
Printing, postage and stationery	42,214
Rent and rates	90,726
Telephone	75,592
Light and heat	450
Repairs and maintenance	1,338
Training and development	260,891
Travel and subsistence expenses	216,716
Meeting expenses	23,094
General expenses	4,884
Recruitment fees	12,706
Research expenditure	2,076
IT expenses	11,069
Consultancy fees	42,686
Audit fee	7,000
Accountancy fees	41,419
Wages and salaries (Note 3)	1,830,264
Social Welfare Costs	77,512
Depreciation	<u>22,886</u>
Total Expenditure	<u>2,763,523</u>

3. WAGES AND SALARIES

The number of staff employed by the Council in December 2004 was 87 made up of 72 Special Educational Needs Organisers (SENOs) commencing employment from September 2004, and 15 Head Office staff. Expenditure on salaries for SENOs amounted to €1,130,927 and Head Office staff salaries to €699,337 giving a total of €1,830,264.

National Council for Special Education

Notes (forming part of the financial statements)

4. FIXED ASSETS

Cost	Leasehold Refurbishment ¹	Office Equipment	Furniture & Fittings	Computer Equipment	Total
€	€	€	€	€	€
Assets transferred from DES to NCSE in 2003 ²		<u>6,655</u>	<u>583</u>	<u>24,421</u>	<u>31,659</u>
Additions	<u>440,223</u>	<u>18,732</u>	<u>100,253</u>	<u>297,857</u>	<u>857,065</u>
At 31 December 2004	<u>440,223</u>	<u>25,387</u>	<u>100,836</u>	<u>322,278</u>	<u>888,724</u>
Accumulated Depreciation					
Charge for the period	-	<u>1,694</u>	<u>1,890</u>	<u>19,302</u>	<u>22,886</u>
At 31 December 2004	-	<u>1,694</u>	<u>1,890</u>	<u>19,302</u>	<u>22,886</u>
Net Book Value					
At 31 December 2004	<u>440,223</u>	<u>23,693</u>	<u>98,946</u>	<u>302,976</u>	<u>865,838</u>

¹The refurbishment to lease premises was not complete at 31 December 2004 and was expected to incur further expenditure in the sum of €166,948. In accordance with circular 19/96 issued by the Department of Finance assets under development should not be depreciated until the project has been completed

² Assets transferred to NCSE in 2003 of €31,659 were provided out of DES funding. A full years depreciation for 2004 was charged on these assets and is included in the charge for the period amount.

5. DEBTORS AND PREPAYMENTS

	2004
	€
Prepayments	113,005
OPW - advance	<u>211,529</u>
	<u>324,534</u>

National Council for Special Education

Notes (forming part of the financial statements)

6. CREDITORS

	2004
	€
PAYE/PRSI	104,491
Pensions	160,841
Income continuance	330
VHI	2,016
Instalment savings	69
Union deductions	230
Accruals	<u>51,843</u>
	<u>319,820</u>

7. CAPITAL ACCOUNT

	2004
	€
Assets transferred from the Department of Education and Science	31,659
Income used to acquire Assets	857,065
Amortisation in line with asset depreciation	<u>(22,886)</u>
Transfer from Income and Expenditure Account	<u>834,179</u>
Closing Balance at 31 st December 2004	<u>865,838</u>

8. PROMPT PAYMENTS

The Council is aware of its responsibilities under the Prompt Payments legislation and is establishing appropriate procedures and processes to ensure that all payments are made in accordance with the legislation. No prompt payment interest was paid by the National Council for Special Education during the period.

9. CONTINGENT LIABILITY

There are no contingent liabilities.

10. APPROVAL OF FINANCIAL STATEMENTS

The Financial Statements were approved by the Council on 14th December 2006.

11. PRE-ESTABLISHMENT EXPENDITURE

In addition to the amounts recorded in these financial statements, €432,000 was expended on this service by the DES prior to the formal establishment of the Council.

