

NATIONAL COUNCIL FOR SPECIAL EDUCATION
AN CHOMHAIRLE NÁISIÚNTA UM OIDEACHAS SPEISIALTA

Report and Financial Statements

For year ending 31 December 2017

National Council for Special Education

Report and Financial Statements

<u>CONTENTS</u>	<u>PAGE</u>
INFORMATION	2
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL	3 - 4
GOVERNANCE STATEMENT AND COUNCIL MEMBERS' REPORT	5 - 10
STATEMENT ON INTERNAL CONTROL	11 - 13
FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS	14 - 29

National Council for Special Education

Information

Members of the Council of the National Council for Special Education in 2017.

Mr Eamon Stack (Chairperson)
Prof. Sheelagh Drudy (Deputy Chairperson)
Ms Áine Lynch
Ms Anne Tansey
Ms Antoinette Nic Gearailt
Mr Don Mahon
Ms Eithne Fitzgerald
Dr Finian O'Shea
Ms Helen Guinan
Mr Joe Hayes
Mr Johnny Murphy
Ms Marian Meany
Mr Tom O'Sullivan

Chief Executive:

Ms Teresa Griffin

Head Office:

1-2 Mill Street, Trim, Co. Meath

Accountants:

Mazars, Block 3, Harcourt Centre, Harcourt Road, Dublin 2

Auditors:

The Office of the Comptroller and Auditor General, 3A Mayor Street Upper, Dublin 1

Bankers:

Bank of Ireland, College Green, Dublin 2

Bank of Ireland, Market Square, Navan, Co Meath

Allied Irish Banks, 26 Patrick Street, Cork

National Council for Special Education
Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

National Council for Special Education

Opinion on financial statements

I have audited the financial statements of the National Council for Special Education for the year ending 31 December 2017 as required under the provisions of the Education for Persons with Special Educational Needs Act 2004. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Council at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

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

I have nothing to report in that regard.

Colette Drinan
For and on behalf of the
Comptroller and Auditor General

|| December 2018

Appendix to the report

Responsibilities of Council members

The governance statement and Council members' report sets out the Council members' responsibilities. The Council members are responsible for

- the preparation of financial statements in the form prescribed under the Education for Persons with Special Educational Needs Act 2004
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under the Education for Persons with Special Educational Needs Act 2004 to audit the financial statements of the Council and to report thereon to the Houses of the Oireachtas.

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

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

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

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

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

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

National Council for Special Education

Governance Statement and Council Members' Report

Governance

The National Council for Special Education (NCSE) was established as an independent statutory body by order of the then Minister for Education and Science (now Skills) in December 2003. It was formally established under the Education for Persons with Special Educational Needs Act 2004 (EPSEN Act) with effect from 1st October 2005.

The functions of the Council are set out in section 20 of the EPSEN Act. The Council is accountable to the Minister for Education and Skills and is responsible for ensuring good governance. The CEO manages and controls generally the staff, administration and business of the Council as set out in section 24 of the EPSEN Act. The regular day-to-day management, control and direction of the NCSE are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team follow the strategic direction as set out in the Statement of Strategy (2017-2021) approved by the Council, and ensure that all Council members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise.

Council Responsibilities

The work and responsibilities of Council are set out in the EPSEN Act and Corporate Governance Guide for Council Members, which specifically set out matters reserved for Council. Council business and duties are further outlined in the Council Terms of Reference and Standing Orders. Standing items considered by Council include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports,
- reserved matters, and
- review of risks associated with NCSE

Section 29 of the EPSEN Act requires the Council of the NCSE to keep, in such form as may be approved by the Minister for Education and Skills with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it. In preparing these financial statements, the Council of the NCSE is required to:

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

The Council is also responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements are in keeping with the requirements of the EPSEN Act. The NCSE adheres to government accounting procedures in the preparation of the financial statements and under the Financial Reporting Standard 102 (Financial Reporting Standard Applicable in the UK and Republic of Ireland).

National Council for Special Education

Governance Statement and Council Members' Report

The Council is responsible for approving the annual plan and budget. An evaluation of the performance of the NCSE by reference to the annual plan and budget was undertaken at the Council meeting on 5-6 December 2017. The Council is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Council also undertakes an appropriate assessment of NCSE's principal risks, including a description of these risks, where appropriate and associated mitigation measures or strategies.

During 2017, a number of new services came under the auspices of the NCSE (see Note 2). The necessity to consolidate the accounts of the NCSE with the accounts of these services arose and the NCSE took time to consolidate these accounts to ensure compliance with financial standards and reporting requirements as a once off occurrence in 2017.

The Council considers that the financial statements of the NCSE give a true and fair view of the financial performance and the financial position of the NCSE at 31 December 2017.

Council Structure

The Council consists of a Chairperson, Deputy Chairperson and eleven ordinary members, all of whom are appointed by the Minister for Education and Skills. The Council is obliged to meet a minimum of six times a year. In 2017 the Council met seven times. The Chairperson was appointed for a period of three years. The remaining members of the Council were appointed for a period of two and a half years. Membership of the Council expires for all members on 31 December 2018.

The table below details the appointment period for current members:

Council Member	Role	Date Appointed
Eamon Stack*	Chairperson	1 January 2016
Sheelagh Drudy*	Deputy Chairperson	27 July 2016
Eithne Fitzgerald*	Ordinary Member	27 July 2016
Helen Guinan*	Ordinary Member	27 July 2016
Joe Hayes	Ordinary Member	27 July 2016
Áine Lynch	Ordinary Member	27 July 2016
Don Mahon	Ordinary Member	27 July 2016
Marion Meany	Ordinary Member	27 July 2016
Johnny Murphy	Ordinary Member	27 July 2016
Antoinette Nic Gearailt	Ordinary Member	27 July 2016
Finian O'Shea	Ordinary Member	27 July 2016
Tom O'Sullivan*	Ordinary Member	27 July 2016
Anne Tansey	Ordinary Member	27 July 2016

*Those members whose names are denoted with an * are serving a second consecutive term on Council*

The Council undertook an annual self-assessment evaluation of its own performance and that of its Committees during 2017. The Council agreed a process for an external Council Effectiveness and Evaluation Review last year which will be conducted during 2018.

The Council established five Committees under Section 33 of the EPSEN Act. The Committees report to Council in accordance with their terms of reference and governance guidelines as determined by the Council. Council members serve on one or more Committees. In the case of the Audit & Risk Committee, the Council has appointed an external Chairperson with relevant experience.

National Council for Special Education

Governance Statement and Council Members' Report

The Committees are as follows:

1. Audit and Risk Committee

The Committee comprises four Council members, in addition to an external Chairperson. The role of the Audit and Risk Committee is to support the NCSE Council in its responsibilities for issues of risk, control and governance by reviewing the comprehensiveness of assurances in meeting the Council's assurance needs and reviewing the reliability and integrity of these assurances.

The Committee is independent in the performance of its functions and responsibilities and in the determination and monitoring of its work programme. It is not subject to direction or control from any other party which could impair the carrying out of its functions. The Committee meets at least four times a year and minutes are circulated to all members of Council. The Audit and Risk Committee reports to the Council after each Committee meeting.

The members of the Audit and Risk Committee are: John Fitzgerald (Chairperson), Eamon Stack, Sheelagh Drudy, Helen Guinan, Don Mahon. There were four meetings of the Audit and Risk Committee in 2017.

2. CEO Performance Committee

The CEO Performance Committee comprises three Council members including the Council Chairperson. The Committee's role is to review the performance of the CEO in relation to the organisational Business Plan. There are at least two meetings each year. The members of the CEO Performance Committee are: Eamon Stack (Chairperson), Helen Guinan and Tom O'Sullivan. There were two meetings of the CEO Performance Committee in 2017.

3. Finance Committee

The Finance Committee comprises four Council members. The role of the Finance Committee is to update and advise the Council on its financial position. The Committee's role is advisory, to report and make recommendations, in order to support Council financial decision making. The members of the Finance Committee are: Don Mahon (Chairperson), Joe Hayes, Marion Meany and Antoinette Nic Gearilt. There were nine meetings of the Finance Committee in 2017.

4. Research Committee

The Research Committee comprises four Council members. The Research Committee advises Council on the research policy and programme and makes appropriate expert inputs into the strategic development of the Council's research policy including its multi-annual research programme. The members of the Research Committee are: Sheelagh Drudy (Chairperson), Johnny Murphy, Finian O'Shea and Anne Tansey. There were five meetings of the Research Committee in 2017.

5. Strategy and Policy Committee

The Strategy and Policy Committee comprises four Council members. Its role is to make appropriate inputs into the development of policy advice and ongoing NCSE strategic activities. The members of the Strategy and Policy Committee are Helen Guinan (Chairperson), Eithne Fitzgerald, Áine Lynch and Tom O'Sullivan. There were four meetings of the Strategy and Policy Committee in 2017.

National Council for Special Education

Governance Statement and Council Members' Report

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2017 is set out below including the fees and expenses received by each member in relation to their Council duties.

	Council	Audit & Risk C'ttee	CEO Performance C'ttee	Finance C'ttee	Research C'ttee	Strategy & Policy C'ttee	Fees 2017 €	Expenses 2017 €
Number of meetings								
Eamon Stack	7	2	2					7,537
Sheelagh Drudy	7	4			5			508
Eithne Fitzgerald	7					4		69
Helen Guinan	7	4	2			4		3,414
Joe Hayes	6			8				0
Áine Lynch	7					4		0
Don Mahon ¹	7	4		9				160
Marion Meany	6			6				0
Johnny Murphy	7				5			0
Antoinette Nic Gearailt	7			8				45
Finian O'Shea	7				4			79
Tom O'Sullivan	7		2			4		1,739
Anne Tansey	7				4			0
John Fitzgerald ²	N/A	4					1,094	0
Total	<u>7</u>	<u>4</u>	<u>2</u>	<u>9</u>	<u>5</u>	<u>4</u>	<u>1,094</u>	<u>13,550</u>

Council members are not paid fees in respect of their role as Council members of the NCSE. A fee was paid to John Fitzgerald, who is not a member of Council, for his role as external Chairperson with relevant experience to the Audit and Risk Committee.

Key Personnel Changes

There were no changes to the Council during 2017.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Council is responsible for ensuring that the NCSE has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The disclosures overleaf are required by the Code.

¹ Don Mahon was paid an additional €6,983 in 2017 in respect of work undertaken for the NCSE Comprehensive Review of the SNA Scheme which was separate to his Council duties. This comprised €4,469 in fees and €2,514 in expenses. As these are not Council expenses they are not captured in Council expenses on page 10, as this solely relates to Council business.

² John Fitzgerald is not a member of the Council. He was appointed as an external Chairperson with relevant experience to the Audit and Risk Committee.

National Council for Special Education

Governance Statement and Council Members' Report

Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are categorised into the following bands:

Range of total employee benefits		Number of employees	
From	To	2017	2016
€60,000 -	€69,999	63 ³	45
€70,000 -	€79,999	2	3
€80,000 -	€89,999	1	1
€90,000 -	€99,999	3	3
€100,000 -	€109,999	1	-
€110,000 -	€119,999	-	-
€120,000 -	€129,999	-	-
€130,000 -	€139,999	1	1
€140,000+		0	0

The Chief Executive Officer (CEO) is a civil service Assistant Secretary General. Total CEO remuneration for the financial period was €138,432 (2016: €134,598).

The total remuneration for key management personnel for 2017 totalled €521,984 (2016: €509,070). Key management personnel consists of the CEO and four Principal Officers who report directly to the CEO.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2017	2016
	€	€
General Financial / Actuarial advice	2,417	3,014
General Legal Advice	246	2,721
IT Consultancy	4,059	0
Research Consultancy	72,242	72,116
Communications Advice	11,808	11,906
Other	<u>16,037</u>	<u>84,737</u>
Total Consultancy Costs	<u>106,809</u>	<u>174,494</u>

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal proceedings. It does not include expenditure incurred in relation to general legal advice received by the NCSE which is disclosed in Consultancy costs above.

	2017	2016
	€	€
Legal Costs	17,744	1,230

³ Staff numbers increased mainly on account of a significant number of staff being entitled to increments which raised their salaries over €60,000.

National Council for Special Education
Governance Statement and Council Members' Report

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2017 €	2016 €
Domestic:		
Council ⁴	13,550	9,383
Employees ⁵	992,127	204,578
International:		
Council	Nil	Nil
Employees	1,460	1,281
Total	<u>1,007,137</u>	<u>215,242</u>

Travel and subsistence for participants attending professional development initiatives is recorded separately in the Note 4. Expenditure Table.

Hospitality Expenditure:

There were no hospitality costs to disclose.

Statement of Compliance

The Council has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The NCSE has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exception by the end of 2017 – the Performance Delivery Agreement and Oversight Agreement had not been signed with the DES but was subsequently signed in January 2018. A derogation was sought and approved on the matter.

Signed:



Eamon Stack
Chairperson

Date:

11/12/2018



Teresa Griffin
Chief Executive

Date:

11/12/2018

⁴ Council expenditure relates only to Council business related expenses only.

⁵ As per note 2, the NCSE took over responsibility for 3 services in 2017. The increase in travel and subsistence between the two years reflects the increase in travel and subsistence costs associated with the expansion and integration of the new services.

National Council for Special Education

Statement on Internal Control

Scope of Responsibility

On behalf of the Council of the NCSE, I acknowledge the Council's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the NCSE for the year ended 31 December 2017 and up to the date of approval of the financial statements except for that outlined below in the paragraph on internal control issues.

Capacity to Handle Risk

The NCSE Council has an Audit and Risk Committee (ARC) comprising four Council members and one external member, with financial and audit expertise, who is the Committee Chairperson. The ARC met four times in 2017.

The NCSE Council has also established an internal audit function which is adequately resourced and conducts a programme of work agreed with the ARC and approved by the NCSE Council.

The ARC has developed a risk management policy which has been approved by the NCSE Council and which sets out the NCSE risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the NCSE's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

The NCSE has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the NCSE and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on an annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

National Council for Special Education

Statement on Internal Control

Risk and Control Framework *(continued)*

- procedures for all key business processes have been documented, financial responsibilities have been assigned at management level with corresponding accountability;
- an appropriate budgeting system with an annual budget which is kept under review by senior management;
- systems aimed at ensuring the security of the information and communication technology systems;
- systems in place to safeguard the assets; and
- procedures for grant funding to outside agencies ensure adequate control over the approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Council, where relevant, in a timely way.

I confirm that the following ongoing monitoring systems are in place:

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

Procurement

I confirm that the NCSE has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under internal control issues below.

Review of Effectiveness

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

I confirm that the NCSE Council conducted an annual review of the effectiveness of the internal controls for 2017.

National Council for Special Education

Statement on Internal Control

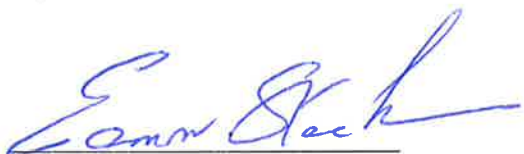
Internal Control Issues

During 2017, expenditure to the value of €557,619 was incurred in relation to goods and services under seven contracts where the procedures employed did not comply with procurement guidelines. This was due to the rollover of existing contracts. Three of these contracts were under the NCSE services to the value of €107,918 and the other four were under the former services of the NBSS which integrated into the NCSE during 2017 to the value of €449,701.

The NCSE commenced a number of new tender competitions in 2018 to rectify five of these contracts. In addition, the NCSE is working to resolve issues of non-compliance with procurement generally through a number of procurement control improvements including:

- Updating our procurement plan.
- Centralising the contracts register and oversight of all procurement files and monitoring compliance.
- Staff training to be organised for personnel engaged in procurement activities.

Signed:



Eamon Stack
Chairperson
National Council for Special Education

Date: 11/12/2018

National Council for Special Education

Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2017

	Notes	2017 €	2016 €
Income			
State grant	2	11,014,517	8,022,747
Transfer (to)/from capital account	11	(87,805)	24,837
Other Income	3	<u>10,519</u>	<u>17,968</u>
Total income		<u>10,937,231</u>	<u>8,065,552</u>
Expenditure			
Exceptional income re NBSS/SESS transfer	4	<u>(11,081,261)</u>	<u>(8,166,905)</u>
	2	<u>105,201</u>	-
Deficit for the year	14	<u>(38,829)</u>	<u>(101,353)</u>
Retained revenue reserves at beginning of year		<u>(86,030)</u>	<u>15,323</u>
Retained revenue reserves at end of year		<u>(124,859)</u>	<u>(86,030)</u>

All items of income and expenditure relate to continuing activities.

Notes 1 to 18 form part of these financial statements.

Signed:



Eamon Stack
Chairperson



Teresa Griffin
Chief Executive

Date:

11/12/2018

Date:

11/12/2018

National Council for Special Education

Statement of Comprehensive Income for the year ended 31 December 2017

	Notes	2017 €	2016 €
Deficit for the year		(38,829)	(101,353)
Actuarial gain/(loss) on pension liabilities	7	(4,500)	-
Adjustment to deferred pension funding asset	7	<u>4,500</u>	<u>-</u>
Total comprehensive deficit for the year		<u>(38,829)</u>	<u>(101,353)</u>

All items of income and expenditure relate to continuing activities.

Notes 1 to 18 form part of these financial statements.

Signed:



Eamon Stack
Chairperson



Teresa Griffin
Chief Executive

Date: 11/12/2018

Date: 11/12/2018

National Council for Special Education

Statement of Financial Position at 31 December 2017

	Notes	2017 €	2016 €
FIXED ASSETS			
Tangible assets	8	<u>492,136</u>	<u>371,856</u>
CURRENT ASSETS			
Debtors and prepayments	9	152,738	304,349
Cash and cash equivalents		<u>708,492</u>	<u>265,163</u>
TOTAL CURRENT ASSETS		861,230	569,512
CREDITORS			
Amounts falling due within one year	10	<u>(986,089)</u>	<u>(655,542)</u>
NET CURRENT LIABILITIES		<u>(124,859)</u>	<u>(86,030)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>367,277</u>	<u>285,826</u>
RETIREMENT BENEFITS			
Retirement benefit obligations	7	(4,500)	-
Deferred retirement benefit funding asset	7	<u>4,500</u>	<u>-</u>
TOTAL NET ASSETS		<u>367,277</u>	<u>285,826</u>
FINANCED BY			
Retained revenue reserves		(124,859)	<u>(86,030)</u>
Capital account	11	<u>492,136</u>	<u>371,856</u>
		<u>367,277</u>	<u>285,826</u>

Notes 1 to 18 form part of these financial statements.

Signed:



Eamon Stack
Chairperson



Teresa Griffin
Chief Executive

Date: 11/12/2018

Date: 11/12/2018

National Council for Special Education

Statement of Cash Flows for the year ended 31 December 2017

	Notes	2017 €	2016 €
Reconciliation of operating deficit to net cash inflow from operating activities			
Operating deficit for year		(38,829)	(101,353)
Depreciation	8	119,848	92,921
Loss on disposal of tangible fixed assets	8	163	380
Transfer to/(from) capital account	11	87,805	(24,837)
Decrease in debtors	9	151,611	113,999
Increase in creditors	10	<u>330,547</u>	<u>249,264</u>
Net cash inflow from operating activities		651,145	330,374
Cash flow from investing activities			
Payments to acquire tangible fixed assets	8	<u>(207,816)</u>	<u>(68,464)</u>
Increase in cash and cash equivalents		<u>443,329</u>	<u>261,910</u>
Cash and cash equivalents at 1 January		265,163	3,253
Cash and cash equivalents at 31 December		<u>708,492</u>	<u>265,163</u>
Increase in cash and cash equivalents		<u>443,329</u>	<u>261,910</u>

Notes 1 to 18 form part of these financial statements.

Signed:



Eamon Stack
Chairperson



Teresa Griffin
Chief Executive

Date: 11/12/2018

Date: 11/12/2018

National Council for Special Education

Notes (forming part of the financial statements)

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1.1 Basis of preparation

The financial statements have been prepared in compliance with Financial Reporting Standard 102 “The Financial Reporting Standard Applicable in the UK and Republic of Ireland” (“FRS102”). The financial statements have been prepared on the accruals basis of accounting, with the exception of income as detailed in Note 1.4 below, and in accordance with generally accepted accounting principles under the historical cost convention. The statements have been prepared on a going concern basis, which assumes that the NCSE will be able to meet the mandatory repayment for the foreseeable future.

1.2 Reporting currency

The financial statements of the Council are presented in Euro (“€”) which is also the functional currency of the Council. Transactions denominated in foreign currencies are recorded at the rate of exchange ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into euro at year end rates. The resulting exchange differences are dealt with in the determination of income and expenditure for the financial year.

1.3 Accounting period

The Financial Statements cover the year 1 January 2017 to 31 December 2017.

1.4 Income

Income is on a cash receipts basis and represents the amount paid directly to the NCSE by the Department of Education and Skills for the year by way of grant in accordance with Section 43 of the Education for Persons with Special Educational Needs Act 2004.

With regard to income being prepared on a cash basis, this has been the NCSE practice for some time. As the DES prepare accounts on a cash basis and these are reported in the appropriation accounts, the NCSE accounts for income from the DES on the same basis to ensure consistency in reporting.

National Council for Special Education

Notes (forming part of the financial statements)

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

1.5 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 write off the cost of the assets over their expected useful lives as follows:

Furniture & fittings	10 years
Office equipment	5 years
Computer equipment	5 years
Leasehold refurbishment	19 years
Computer software/website	3 years

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. The estimated useful lives, residual values and depreciation methods are reviewed, and adjusted as appropriate, at the end of each financial year.

NCSE policy on procurement and disposal of NCSE fixed assets is set out in its Financial Policies and Procedure Manual which is in line with Department of Finance circulars, the Public Financial Procedures and the Code of Practice for Governance of State Bodies.

1.6 Capital account

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

1.7 Employee benefits

The Council provides a range of benefits to employees, including paid holiday arrangements.

Short term benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which the service is received.

Retirement benefit cost

Section 25 (5) of the EPSSEN Act, provides that staff of the National Council for Special Education are civil servants. The Civil Service Superannuation Schemes are defined benefit schemes which are unfunded and administered by the Department of Public Expenditure and Reform. There is no charge in the financial statements for any liabilities which may arise in respect of these staff. Benefit entitlements of staff will be a function of their service with the Council and of their previous service in the civil or public service, where appropriate. The Council is not funded in respect of such benefit entitlements. As a result, the requirements in FRS 102 with regard to defined benefit plans are not deemed to apply and no further disclosures are considered necessary.

National Council for Special Education

Notes (forming part of the financial statements)

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

1.7 Employee benefits *(continued)*

Retirement benefit cost (continued)

New Entrant staff employed by the Council after 1 January 2013 are members of the Single Public Service Pension Scheme in accordance with Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The Council makes the necessary deductions from salaries for staff who are part of the scheme. See Note 7 for further details.

1.8 Use of judgement and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the entities accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

2.	INCOME	2017 €	2016 €
	The Department of Education and Skills made the following funds available to the Council:		
	Grant to the Council (Vote 26 - Subhead: A11.5 Pay & Non Pay)	<u>11,014,517</u>	<u>8,022,747</u>

Of this, €8,508,392 was received for activities which are comparable with those in 2016 and included €0.25 million in respect of the Visiting Teachers Service which was administered directly by the NCSE. In addition, the NCSE received income since 20 March 2017 for activities as follows:

National Behaviour Support Service	864,479	-
Special Education Support Service	<u>1,641,646</u>	<u>-</u>

As of the 20 March 2017, the management of the Special Education Support Service (SESS), the National Behaviour Support Service (NBSS) and the Visiting Teacher Service for Children who are Deaf/Hard of Hearing and for Children who are Blind/Visually Impaired transferred to the National Council for Special Education and joined with the services already being provided by NCSE's SENOs and administrative staff to form a new NCSE Support Service. These three services were originally provided by the Department of Education and Skills and staff continue to be paid by them. This new service aims to develop schools' capacity to include students with special educational needs and to promote a continuum of educational provision which is inclusive and responsive.

National Council for Special Education

Notes (forming part of the financial statements)

2. INCOME (continued)

From 20 March 2017, the NCSE has responsibility for:

- providing Continual Professional Development (CPD) and support for teachers in the area of special educational needs (SEN) to enhance the quality of learning and teaching in relation to SEN provision (formerly provided through the SESS, see below).
- providing support and expertise to partner schools on issues related to behaviour (formerly provided through the NBSS, see below).
- providing longitudinal support to children with varying degrees of hearing loss and/or visual impairment, their families and schools from the time of referral through to the end of post-primary education (formerly provided by the Visiting Teachers Service).
- supporting the introduction of the new model of resource teaching allocation to schools and to develop capacity to meet the needs of students with SEN.

The role of the former NBSS was to assist partner schools in addressing current behavioural concerns on three levels, school-wide for all students, targeted intervention for some students and intensive individualised intervention for a few students. In NBSS partner schools the three-tiered approach was applied to behaviour interventions as well as interventions that address the social, emotional and academic literacy and learning needs of students. The NBSS also researched, collated and disseminated evidence that informed the development of a school-wide positive behavioural approach to meet the needs of schools and provides sustainable long-term outcomes.

The role of the former SESS was to enhance the quality of learning and teaching in relation to special educational provision. The service co-ordinated, developed and delivered a range of professional development initiatives and support structures for school personnel working with students with special educational needs in mainstream primary and post-primary schools, special schools and special classes. The aim of the service was to enhance the quality of teaching and learning, with particular reference to special educational provision. In this regard, the SESS aimed to provide a quality service that was inclusive, promoted collaboration and co-operation and provided for equality of access.

As the NCSE is responsible for the SESS and NBSS since 20 March 2017, income received by the SESS and NBSS has been accounted for on a pro rata basis to take in the income for the period from 20 March to 31 December 2017.

3. OTHER INCOME	2017 €	2016 €
PRD Refund	-	12,669
Rental income	5,269	5,269
Freedom of Information	-	30
Online library fee	<u>5,250</u>	<u>-</u>
	<u>10,519</u>	<u>17,968</u>

National Council for Special Education

Notes (forming part of the financial statements)

4. EXPENDITURE	2017 €	2016 €
Printing, postage and stationery	334,868	169,400
Rent and rates	374,388	383,648
Telephone	208,311	201,689
Light and heat	58,275	54,571
Repairs and maintenance	121,333	114,409
Training and development	134,387	68,675
Training participants (CPD) ⁶	567,347	-
Travel and subsistence expenses ⁷	1,007,137	215,242
Travel and subsistence participants ⁸	297,626	-
Meeting expenses ⁹	47,929	16,948
General expenses	6,146	4,890
Recruitment fees	7,989	-
Research expenditure	29,849	61,316
IT expenses	347,597	185,964
Consultancy fees ¹⁰	106,809	174,494
Outsourced services ¹¹	347,903	-
Professional Services & Intervention ¹²	398,390	-
Internal audit fee	38,218	13,022
External audit fee	18,839	10,000
Accountancy fees	3,034	6,349
Legal fees	17,744	1,230
Wages & salaries (Note 5)	5,978,688	5,907,773
Employers PRSI	508,443	483,984
Loss on disposal of assets	163	380
Depreciation	<u>119,848</u>	<u>92,921</u>
Total Expenditure	<u>11,081,261</u>	<u>8,166,905</u>

5. WAGES AND SALARIES

Government policy in relation to the pay of the chief executive and all state body employees is being implemented. The number of staff employed by the NCSE at year end 2017 was 101 (2016: 99), made up of 79 Local Services staff (2016: 79) and 22 Head Office staff (2016: 20).

Expenditure on salaries for Local Services staff amounted to €4,618,824 (2016: €4,656,575) and Head Office staff salaries to €1,359,864 (2016: €1,251,198) giving a total of €5,978,688 (2016: €5,907,773).

⁶ This reflects the training costs associated with providing CPD for participants such as venue costs, lecturer costs and course fees.

⁷ Travel and subsistence expenses increased in 2017 due to additional staff and extensive travel costs, based on the peripatetic nature of work involved. Foreign travel and subsistence expenses in the year amounted to €1,460 (2016: €1,281). All other travel and subsistence expenses were domestic.

⁸ This reflects the travel and subsistence costs incurred by participants attending CPD courses.

⁹ The NCSE did not incur any entertainment expenditure in the year (2016: nil).

¹⁰ Consultancy fees were incurred in relation to communication services, IT, research, legal advice, financial and actuarial advice.

¹¹ This reflects the administration costs associated with the provision of former NBSS and SESS services.

¹² This reflects costs incurred by the provision of services such as occupational therapy, speech and language therapy, literacy and numeracy interventions, behaviour improvement interventions and professional assessments.

National Council for Special Education

Notes (forming part of the financial statements)

5. WAGES AND SALARIES (continued)

Superannuation contributions of €256,972 were deducted from staff salaries during the year (2016: €254,098). The NCSE was advised during the year that superannuation had been overpaid in previous years and a refund of €72,220 was due in respect of retired staff of the NCSE. The NCSE remitted €20,644 to the Department of Education & Skills during the year (2016: €145,978).

Pension related deductions of €313,866 were made from staff salaries during the year (2016: €321,130). The NCSE remitted €313,866 to the Department of Education & Skills during the year (2016: €308,641).

Range of total employee benefits		Number of employees	
From	To	2017	2016
€60,000	€69,999	63	45
€70,000	€79,999	2	3
€80,000	€89,999	1	1
€90,000	€99,999	3	3
€100,000	€109,999	1	-
€110,000	€119,999	-	-
€120,000	€129,999	-	-
€130,000	€139,999	1	1
€140,000+		-	-

6. EXPENSES, DIRECTORS' FEES AND CEO REMUNERATION

Council members are not paid fees in respect of their role as Council members of the NCSE. Council members are entitled to claim travel & subsistence expenses, in 2017 this amounted to €13,550 (2016: €8,521).

The Chief Executive Officer (CEO) is a civil service Assistant Secretary General. CEO remuneration for the financial period was €138,432 in 2017 (2016: 134,598). The CEO is a member of the superannuation scheme for Established Civil Servants and pension entitlements do not extend beyond the standard entitlements of the scheme – see also Note 1.7. Employee Benefits.

The total remuneration for key management personnel for 2017 totalled €521,984 (2016: €509,070). Key management personnel consist of the CEO and the Principal Officers who report directly to the CEO.

7. RETIREMENT BENEFIT COSTS

A defined benefit superannuation scheme applies to the staff of the NCSE. The Civil Service Superannuation Schemes are defined benefit schemes which are unfunded and administered by the Department of Public Expenditure and Reform. Benefits are financed on a “pay-as-you-go” basis, there are no assets held in respect of the accrued pension liabilities of NCSE staff, and there is no charge to the Income and Expenditure Account.

National Council for Special Education

Notes (forming part of the financial statements)

7. RETIREMENT BENEFIT COSTS (continued)

The NCSE also operates the Single Public Service Pension Scheme (the “Plan”) which applies to one staff member who joined the public sector as a new entrant on or after 1st January 2013. It is a defined benefit pension scheme which the NCSE has accounted for in estimating its defined benefit retirement obligations in accordance with FRS 102. All employee retirement benefit contributions for this scheme are paid to a State retirement benefit account. The scheme operates on a pay-as-you-go basis payable from the NCSE’s core funding. Superannuation entitlements arising under this scheme are charged to the Income and Expenditure Account in the year in which they are earned. 2017 is the first year that the NCSE has a reporting obligation under this scheme.

The evaluation methodology used has been based on a full actuarial valuation made by a qualified independent actuary taking into account the requirements of FRS 102 in order to assess the schemes’ liabilities as at 31 December 2017.

The financial assumptions used to calculate scheme liabilities were as follows:

	2017	2016
	€	€
Discount Rate	2.04%	-
Price Inflation	1.98%	-
Salary Increases	2.98%	-
State Pension Increases	1.98%	-
Assumed Pension Increases	2.48%	-

Life expectancy

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age. The table below shows the life expectancy for members attaining age 65 in 2017 and 2037.

Year of attaining age 65	2017	2037
	€	€
Life expectancy – male (in years)	21.2	23.7
Life expectancy – female (in years)	23.7	25.8

(a) Analysis of the amount charged to operating profit

	2017	2016
	€	€
Current service costs	-	-
Interest on defined benefit liabilities	-	-
Costs of termination benefits	-	-
	-	-
	-	-

National Council for Special Education

Notes (forming part of the financial statements)

7. **RETIREMENT BENEFIT COSTS** *(continued)*

(b) Deferred retirement benefit funding asset

The NCSE recognises this amount as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the Plan, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process.

The NCSE has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

(c) Movement in defined benefit obligations	2017	2016
	€	€
Net Retirement Benefit Obligation – 1 January 2017		
Employee Full Service Cost	-	-
Net Interest on Net Defined Liability	-	-
Actuarial gain/(loss) during the year	(4,500)	-
Pensions paid in the year	<u>-</u>	<u>-</u>
Net Retirement Benefit Obligation as at 31 December 2017	<u>(4,500)</u>	<u>-</u>
(d) Actuarial gain/(loss)	2017	2016
	€	€
Actuarial gain/(loss) during the year	(4,500)	-
Experience gain/(loss) in the year	<u>-</u>	<u>-</u>
Total Actuarial gain/(loss) for the year ended 31 December 2017	<u>(4,500)</u>	<u>-</u>

National Council for Special Education

Notes (forming part of the financial statements)

8. TANGIBLE FIXED ASSETS

	Leasehold refurbishment	Office equipment	Furniture	Computer equipment	Computer software/ website	Total
Cost	€	€	€	€	€	€
At 31 December 2016	610,351	65,553	284,505	567,352	421,624	1,949,385
Additions from NBSS/ SESS at 20 March 2017	-	13,951	278,243	-	24,502	316,696
Additions	-	68,293	7,795	131,728	-	207,816
Disposals	-	-	(5,824)	(15,946)	-	(21,770)
At 31 December 2017	<u>610,351</u>	<u>147,797</u>	<u>564,719</u>	<u>683,134</u>	<u>446,126</u>	<u>2,452,127</u>
Accumulated depreciation						
At 31 December 2016	385,485	62,906	250,073	484,240	394,825	1,577,529
Additions from NBSS/ SESS at 20 March 2017	-	2,354	271,955	-	9,912	284,221
Charge for the year	32,124	12,926	13,362	44,980	16,456	119,848
Disposals	-	-	(5,824)	(15,783)	-	(21,607)
At 31 December 2017	<u>417,609</u>	<u>78,186</u>	<u>529,566</u>	<u>513,437</u>	<u>513,437</u>	<u>1,959,991</u>
Net book value						
At 31 December 2016	<u>224,866</u>	<u>2,647</u>	<u>34,432</u>	<u>83,112</u>	<u>26,799</u>	<u>371,856</u>
At 31 December 2017	<u>192,742</u>	<u>69,611</u>	<u>35,153</u>	<u>169,697</u>	<u>24,933</u>	<u>492,136</u>
Prior year						
	Leasehold refurbishment	Office equipment	Furniture	Computer equipment	Computer software/ website	Total
Cost	€	€	€	€	€	€
At 31 December 2015	610,351	65,268	275,182	539,557	391,215	1,881,573
Additions	-	285	9,323	28,447	30,409	68,464
Disposals	-	-	-	(652)	-	(652)
At 31 December 2016	<u>610,351</u>	<u>65,553</u>	<u>284,505</u>	<u>567,352</u>	<u>421,624</u>	<u>1,949,385</u>
Accumulated depreciation						
At 31 December 2015	353,361	61,493	235,944	449,756	384,326	1,484,880
Charge for the year	32,124	1,413	14,129	34,756	10,499	92,921
Disposals	-	-	-	(272)	-	(272)
At 31 December 2016	<u>385,485</u>	<u>62,906</u>	<u>250,073</u>	<u>484,240</u>	<u>394,825</u>	<u>1,577,529</u>
Net book value						
At 31 December 2015	<u>256,990</u>	<u>3,775</u>	<u>39,238</u>	<u>89,801</u>	<u>6,889</u>	<u>396,693</u>
At 31 December 2016	<u>224,866</u>	<u>2,647</u>	<u>34,432</u>	<u>83,112</u>	<u>26,799</u>	<u>371,856</u>

National Council for Special Education

Notes (forming part of the financial statements)

9.	DEBTORS AND PREPAYMENTS	2017	2016
		€	€
	Prepayments	132,894	118,814
	Debtors	4,977	6,560
	Refund of superannuation contributions	<u>14,867</u>	<u>178,975</u>
		<u>152,738</u>	<u>304,349</u>
	All debtors are due within one year.		
10.	CREDITORS	2017	2016
	Amounts falling due within one year	€	€
	Supplier creditors	192,019	100,469
	VAT	8,106	17,966
	PSWT	8,123	9,201
	Payroll deductions	236,183	236,884
	Provision for holiday pay	264,858	208,729
	Accruals	249,632	82,293
	Other creditors	<u>27,168</u>	<u>-</u>
		<u>986,089</u>	<u>655,542</u>
11.	CAPITAL ACCOUNT	2017	2016
		€	€
	Opening balance	371,856	396,693
	Capital account related to NBSS/SESS fixed assets at 20 March 2017	<u>32,475</u>	<u>-</u>
		<u>404,331</u>	<u>396,693</u>
	Income used to acquire assets	207,816	68,464
	Loss on disposal of assets	(163)	(380)
	Amortisation in line with asset depreciation	<u>(119,848)</u>	<u>(92,921)</u>
	Transfer to/(from) Income and expenditure account	<u>87,805</u>	<u>(24,837)</u>
	Closing balance	<u>492,136</u>	<u>371,856</u>
12.	COMMITMENTS UNDER OPERATING LEASES		

The NCSE operates a network of 32 offices throughout the State including its Headquarters in Trim, County Meath. The majority of offices are rented from Government funded entities. Four offices are operated through lease agreements* between the NCSE and commercial bodies.

National Council for Special Education

Notes (forming part of the financial statements)

12. COMMITMENTS UNDER OPERATING LEASES *(continued)*

The NCSE have letting agreements with 5 commercial bodies:

- Lease 1 for 4 years 9 months expired January 2015¹³, annual rent €16,638
- Lease 2 for 1 year commencing 1 July 2017, annual rent €5,395
- Lease 3 for 3 years commencing 1 August 2015, annual rent €14,760
- Lease 4 for 4 years 9 months commencing 1 August 2015, annual rent €10,000
- Lease 5 for 1 year commencing 1 January 2015¹⁴, annual rent €19,680

The annual rental charged to the Income & Expenditure account for these lease agreements amounted to €60,037 (2016: €53,993).

At the year end, the Council has minimum lease payments under operating leases that fall due as follows:

	2017	2016
	€	€
within 1 year	60,323	46,793
during the years 2 to 5	13,333	31,943
expiring thereafter	-	-
	<u>73,656</u>	<u>78,736</u>

*These agreements are not subject to rent reviews.

13. PREMISES

The NCSE occupies premises at 1-2 Mill Street, Trim, Co. Meath under a rental agreement with OPW. This agreement which commenced in 2004, is for a term of 20 years. In addition, the Council has rental agreements on 31 other properties in various locations nationally. The total annual rental charge included in the financial statements for 2017 is €374,388 (2016: €383,648).

14. FUNDING POSITION

NCSE income is a grant from the Department of Education and Skills which is provided to meet liabilities maturing during the year, as opposed to expenditure incurred during the year. Any deficit is met by future funding provided to the NCSE by the Department of Education and Skills.

The NCSE is required to accrue for the cost of unused annual leave entitlements at the end of each reporting period (Note 10). All annual leave accumulated at end of year is subject to the rules of Circular 27/03 and Circular Letter 06/2011. These allow for the carryover of some annual leave subject to limits, and also forfeiture of excessive annual leave accrued by staff members.

¹³ Agreement is in place to hold premises while alternative accommodation is sourced

¹⁴ Agreement extended and expires 14 December 2018

National Council for Special Education

Notes (forming part of the financial statements)

15. POST BALANCE SHEET EVENTS

There were no significant post balance sheet events.

16. COUNCIL MEMBERS – DISCLOSURE OF INTERESTS

The Council has adopted procedures in accordance with the Department of Finance Code of Practice for the Governance of State Bodies in relation to the disclosures of interests of Council Members.

One Council member was paid an amount of €6,983 during the year in respect of professional services provided in respect of the Comprehensive Review of the Special Needs Assistants Scheme. These services were unrelated to their role as a Council member (2016: € 3,126).

17. PRIOR YEAR COMPARATIVES

Where applicable, the comparatives for the prior year have been regrouped/reclassified in the current year for the purposes of comparability and consistency and to improve the presentation of the financial statements.

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Chairperson and CEO on 25 October 2018.