

NATIONAL COUNCIL FOR SPECIAL EDUCATION
AN CHOMHAIRLE NÁISIÚNTA UM OIDEACHAS SPEISIALTA

Report and Financial Statements

For year ending 31 December 2018

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
STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES	14
STATEMENT OF COMPREHENSIVE INCOME	15
STATEMENT OF FINANCIAL POSITION	16
STATEMENT OF CASH FLOWS	17
NOTES TO THE ACCOUNTS	18 - 28

National Council for Special Education

Information

Members of the Council of the National Council for Special Education:

<u>2018</u>	<u>2019-2022</u>
Mr Eamon Stack (Chairperson)	Mr Joe Hayes (Chairperson)
Prof. Sheelagh Drudy (Deputy Chairperson)	Ms Áine Lynch
Ms Áine Lynch	Ms Anne Tansey
Ms Anne Tansey	Ms Antoinette Nic Gearailt
Ms Antoinette Nic Gearailt	Ms Carol Cuffe
Mr Don Mahon	Ms Clodagh Ní Mhaoilchiaráin
Ms Eithne Fitzgerald	Mr Don Mahon
Dr Finian O'Shea	Ms Deirbhile Nic Craith
Ms Helen Guinan	Mr. Darragh Hunt
Mr Joe Hayes	Mr. Eamon Clavin
Ms Marion Meany	Ms. Eileen Daly
Mr Johnny Murphy	Mr. Pat Goff
Mr Tom O'Sullivan	Mr. Peter Archer

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 the financial statements

I have audited the financial statements of National Council for Special Education for the year ending 31 December 2018 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 2018 and of its income and expenditure for the year then ended 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 regard to those matters.

Patricia Sheehan

For and on behalf of the
Comptroller and Auditor General

12 September 2019

Appendix to the report

Responsibilities of Council members

The 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 Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the 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 bodies in receipt of substantial funding from the State in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them. 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 11 and 12 December 2018. 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.

In March 2017, the remit of the NCSE was expanded to include services previously operated under the auspices of the Department. These included Special Education Support Services, National Behavioural Support Services and the Visiting Teacher service. The financial activities of those incorporated services are included within the NCSE 2018 financial statements.

The Cork and Navan Education Centres, which previously provided support for these services, were retained and Service Level Agreements were put in place to provide continued services on a temporary basis. Sanction was sought from the DPER/DES for the recruitment of permanent staff to replace the necessity for the Education Centres. In June sanction was received and the services provided by the Centres to the NCSE will cease on the 31st August 2019. The cost of staff providing a range of services for which the NCSE is responsible for but for which the staff are employed by DES or boards of management is not charged to the NCSE accounts.

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 2018.

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 2018 the Council met eight 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 expired for all members on 31 December 2018.

The table below details the appointment period for members who served during 2018:

Council Member	Role	Period of Appointment
Eamon Stack*	Chairperson	1 January 2016 – 31 December 2018
Sheelagh Drudy*	Deputy Chairperson	27 July 2016 – 31 December 2018
Eithne Fitzgerald*	Ordinary Member	27 July 2016 – 31 December 2018
Helen Guinan*	Ordinary Member	27 July 2016 – 31 December 2018
Joe Hayes	Ordinary Member	27 July 2016 – 31 December 2018
Aine Lynch	Ordinary Member	27 July 2016 – 31 December 2018
Don Mahon	Ordinary Member	27 July 2016 – 31 December 2018
Marion Meany	Ordinary Member	27 July 2016 – 31 December 2018
Johnny Murphy*	Ordinary Member	27 July 2016 – 31 December 2018
Antoinette NicGearailt	Ordinary Member	27 July 2016 – 31 December 2018
Finian O'Shea	Ordinary Member	27 July 2016 – 31 December 2018
Tom O'Sullivan*	Ordinary Member	27 July 2016 – 31 December 2018
Anne Tansey	Ordinary Member	27 July 2016 – 31 December 2018

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

National Council for Special Education

Governance Statement and Council Members' Report

The Council undertook an external review of its performance and that of its Committees in 2018; this was conducted by Mazars. The findings were discussed at a Council meeting on 6 September 2018 and the actions discussed at a Council meeting on 31 October 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

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 six meetings of the Audit and Risk Committee in 2018.

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 2018.

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 Gearailt. There were seven meetings of the Finance Committee in 2018.

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 four meetings of the Research Committee in 2018.

National Council for Special Education

Governance Statement and Council Members' Report

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 five meetings of the Strategy and Policy Committee in 2018.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2018 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 2018 €	Expenses 2018 €
Number of meetings								
Eamon Stack	8	5	2					5,939
Sheelagh Drudy	8	4			4			884
Eithne Fitzgerald	7					5		478
Helen Guinan	7	5	2			5		3,352
Joe Hayes	6			6				542
Áine Lynch	5					5		
Don Mahon	7	5		6				512
Marion Meany	5			5				
Johnny Murphy	8				4			
Antoinette Nic Gearailt	7			6				
Finian O'Shea	7				3			332
Tom O'Sullivan	7		2			5		2,633
Anne Tansey	7				4			
John Fitzgerald ¹	N/A	6					1,939	104
Total	<u>8</u>	<u>6</u>	<u>2</u>	<u>7</u>	<u>4</u>	<u>5</u>	<u>1,939</u>	<u>14,776</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 membership of the Council during 2018.

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 (2016) ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The disclosures overleaf are required by the Code.

¹ 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	2018	2017
€60,000 -	€69,999	65	63
€70,000 -	€79,999	7	2
€80,000 -	€89,999	3	1
€90,000 -	€99,999	-	3
€100,000 -	€109,999	3	1
€110,000 -	€119,999	-	-
€120,000 -	€129,999	-	-
€130,000 -	€139,999	-	1
€140,000 -	€149,999	1	-
€150,000 +		-	-

The Chief Executive Officer (CEO) is a civil service Assistant Secretary General. Total CEO remuneration for the financial period was €143,445 (2017: €138,432).

The total remuneration for key management personnel for 2018 totalled €560,017 (2017: €521,984). 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.

	2018	2017
	€	€
General Financial / Actuarial advice	1,784	2,417
General Legal Advice	25,495	246
IT Consultancy	1,230	4,059
Research Consultancy	68,331	72,242
Communications Advice	15,146	11,808
Other	14,118	16,037
Total Consultancy Costs	<u>126,104</u>	<u>106,809</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.

	2018	2017
	€	€
Legal Costs	18,228	17,744

National Council for Special Education

Governance Statement and Council Members' Report

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2018 €	2017 €
Domestic:		
Council ²	14,776	13,550
Employees	1,366,355	992,127
International:		
Council	Nil	Nil
Employees	4,410	1,460
Total	<u>1,385,541</u>	<u>1,007,137</u>

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

Hospitality Expenditure

The hospitality expenditure is as follows:

	2018 €	2017 €
Hospitality	<u>700</u>	=

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 in 2018.

Signed:



Joseph Hayes
Chairperson

Date: 9/9/2019



Teresa Griffin
Chief Executive

Date: 9/9/2019

²Council expenditure relates only to Council business related expenses only.

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 2018 and up to the date of approval of the financial statements except for one item 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 six times in 2018.

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.

National Council for Special Education

Statement on Internal Control

Risk and Control Framework (continued)

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:

- 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.

Financial Management and Reporting

The Code of Practice requires the Audit and Risk Committee to review draft accounts before recommending their adoption by Council in advance of submission for audit. A new Council for the NCSE was established in 2019. As the first meeting of the full Council took place the end of March 2019, there was no ARC or Council present to follow this process in advance of submitting the draft accounts in February 2019. An alternative arrangement was put in place to approve the draft accounts before submission, whereby the Chairperson and the CEO approved the accounts in September and the ARC will adopt the accounts in this month.

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.

National Council for Special Education

Statement on Internal Control

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.

The term of office of the previous Council expired on 31 December 2018. The first meeting of the new Council took place in March 2019. The NCSE received derogation from the DES to conduct its annual review of the effectiveness of internal controls at its June 2019 meeting. In June 2019, both the Audit and Risk Committee and the Council conducted their reviews of the effectiveness of the internal controls for 2018.

Internal Control Issues

During 2018, expenditure to the value of €493,554 was incurred in relation to goods and services provided by 12 suppliers where the procedures employed did not comply with procurement guidelines. This was due to the rollover of existing contracts in relation to ten suppliers, and the use of incorrect procurement procedures in relation to two others.

Of these 12, services provided by seven suppliers, to the value of €262,975, were also deemed non-compliant in 2017. These seven are explained as follows:

- Three of the seven cases, to the value of €120,525, were under the former services of the NBSS which were integrated into the NCSE in 2017.
- One of the seven cases, to the value of €51,987, comprises expenditure incurred by NCSE (€6,113), NBSS (€21,371) and SESS (€24,503). NBSS and SESS were integrated into NCSE in 2017.
- Three of the seven cases, to the value of €90,463, relate to NCSE.

Services in relation to five of the 12 suppliers were procured using a competitive process in 2018 and early 2019. Preparations for re-procurement are underway in relation to a further four suppliers. In relation to the remaining three suppliers, these are expected to be discontinued in 2019, with alternative arrangements being put in place. Additionally, the NCSE is engaged in the development of a new Corporate Procurement Plan for 2019-2021, the sourcing of training on procurement for staff across the organisation, and improving its monitoring and compliance procedures.

Signed:



Joseph Hayes
Chairperson
National Council for Special Education

Date: 9/9/2019

National Council for Special Education


Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2018

	Notes	2018 €	2017 €
Income			
State grant	2	13,066,334	11,014,517
Transfer to capital account	11	(121,556)	(87,805)
Other income	3	<u>15,445</u>	<u>10,519</u>
Total income		<u>12,960,223</u>	<u>10,937,231</u>
Expenditure			
Exceptional income re NBSS/SESS transfer	2	=	<u>105,201</u>
(Deficit) for the year		(18,232)	(38,829)
Retained revenue reserves at beginning of year		<u>(124,859)</u>	<u>(86,030)</u>
Retained revenue reserves at end of year		<u>(143,091)</u>	<u>(124,859)</u>

All items of income and expenditure relate to continuing activities.

Notes 1 to 18 form part of these financial statements.

Signed:


 Joseph Hayes
 Chairperson


 Teresa Griffin
 Chief Executive

Date: 9/9/2019

Date: 9/9/2019

National Council for Special Education

Statement of Comprehensive Income for the year ended 31 December 2018

	Notes	2018 €	2017 €
(Deficit) for the year		(18,232)	(38,829)
Actuarial (loss) on pension liabilities	7	(18,700)	(4,500)
Adjustment to deferred pension funding asset	7	<u>18,700</u>	<u>4,500</u>
Total comprehensive (deficit) for the year		<u>(18,232)</u>	<u>(38,829)</u>

All items of income and expenditure relate to continuing activities.

Notes 1 to 18 form part of these financial statements.

Signed:


Joseph Hayes
Chairperson


Teresa Griffin
Chief Executive

Date: 9/9/2019

Date: 9/9/2019


National Council for Special Education

Statement of Financial Position at 31 December 2018

	Notes	2018 €	2017 €
NON CURRENT ASSETS			
Property, plant and equipment	8	<u>613,692</u>	<u>492,136</u>
CURRENT ASSETS			
Receivables	9	116,885	152,738
Cash and cash equivalents		<u>471,221</u>	<u>708,492</u>
TOTAL CURRENT ASSETS		588,106	861,230
CURRENT LIABILITIES			
Amounts falling due within one year	10	<u>(731,197)</u>	<u>(986,089)</u>
NET CURRENT LIABILITIES		<u>(143,091)</u>	<u>(124,859)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		470,601	367,277
RETIREMENT BENEFITS			
Retirement benefit obligations	7	(38,000)	(4,500)
Deferred retirement benefit funding asset	7	<u>38,000</u>	<u>4,500</u>
TOTAL NET ASSETS		<u>470,601</u>	<u>367,277</u>
CAPITAL AND RESERVES			
Retained revenue reserves		(143,091)	(124,859)
Capital account	11	<u>613,692</u>	<u>492,136</u>
		<u>470,601</u>	<u>367,277</u>

Notes 1 to 18 form part of these financial statements.

Signed:



 Joseph Hayes
 Chairperson



 Teresa Griffin
 Chief Executive

Date: 9/9/2019

Date: 9/9/2019

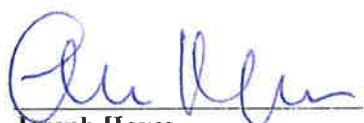
National Council for Special Education

Statement of Cash Flows for the year ended 31 December 2018

	Notes	2018 €	2017 €
Reconciliation of operating (deficit) to net cash inflow from operating activities			
Operating (deficit) for year		(18,232)	(38,829)
Depreciation	8	142,727	119,848
Loss on disposal of property, plant and equipment	8	-	163
Transfer to capital account	11	121,556	87,805
Decrease in receivables	9	35,853	151,611
(Decrease) / increase in payables	10	<u>(254,892)</u>	<u>330,547</u>
Net cash inflow from operating activities		27,012	651,145
Cash flow from investing activities			
Payments to acquire property, plant and equipment	8	<u>(264,283)</u>	<u>(207,816)</u>
(Decrease) / increase in cash and cash equivalents		<u>(237,271)</u>	<u>443,329</u>
Cash and cash equivalents at 1 January		708,492	265,163
Cash and cash equivalents at 31 December		<u>471,221</u>	<u>708,492</u>
(Decrease) / increase in cash and cash equivalents		<u>237,271</u>	<u>443,329</u>

Notes 1 to 18 form part of these financial statements.

Signed:



 Joseph Hayes
 Chairperson



 Teresa Griffin
 Chief Executive

Date: 9/9/2019

Date: 9/9/2019

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 accrual 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 2018 to 31 December 2018.

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 Property, plant and equipment

Property, plant and equipment 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 property, plant and equipment 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 2016.

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 EPSEN 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 and related liabilities relating to retired staff only are included in the financial statements.

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	2018	2017
		€	€
	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)	12,180,246	11,014,517
	In School Therapy Project	745,000	-
	In School Therapy Project Funding (DCYA)	<u>141,088</u>	=
		<u>13,066,334</u>	<u>11,014,517</u>
3.	OTHER INCOME	2018	2017
		€	€
	Rental income	5,269	5,269
	Freedom of Information	6	-
	Online library fee	<u>10,170</u>	<u>5,250</u>
	Total other income	<u>15,445</u>	<u>10,519</u>

National Council for Special Education

Notes (forming part of the financial statements)

4. EXPENDITURE	2018	2017
	€	€
Printing, postage and stationery	365,490	334,868
Rent and rates	561,265	374,388
Telephone	233,719	208,311
Light and heat	54,617	58,275
Repairs and maintenance	84,420	121,333
Training and development	68,795	134,387
Training participants (CPD) ³	647,112	567,347
Travel and subsistence expenses ⁴	1,385,541	1,007,137
Travel and subsistence participants ⁵	407,482	297,626
Meeting expenses ⁶	60,194	47,929
General expenses	8,233	6,146
Recruitment fees	5,146	7,989
Research expenditure	72,326	29,849
IT expenses	370,926	347,597
Consultancy fees ⁷	126,104	106,809
Outsourced services ⁸	468,345	347,903
Professional services & intervention ⁹	199,158	398,390
Internal audit fee	37,828	38,218
External audit fee	28,918	18,839
Accountancy fees	23,235	3,034
Legal fees	18,228	17,744
In School Therapy Project contract	694,847	-
Debtors historic write off	722	-
Wages & salaries (Note 5)	6,368,102	5,978,688
Employers PRSI	544,975	508,443
Loss on disposal of assets	-	163
Depreciation	<u>142,727</u>	<u>119,848</u>
Total Expenditure	<u>12,978,455</u>	<u>11,081,261</u>

³ This reflects the training costs associated with providing CPD for participants such as venue costs, lecturer costs and course fees.

⁴ Travel and subsistence expenses increased in 2018 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 €4,410 (2017: €1,460). All other travel and subsistence expenses were domestic.

⁵ This reflects the travel and subsistence costs incurred by participants attending CPD courses.

⁶ The NCSE did not incur any entertainment expenditure in the year (2017: nil).

⁷ Consultancy fees were incurred in relation to communication services, IT, research, legal advice, financial and actuarial advice.

⁸ This reflects the administration costs associated with the provision of services and salaries through the Education Centres.

⁹ 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

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 2018 was 101 (2017: 101), made up of 73 Local Services staff (2017: 79) and 28 Head Office staff (2017: 22).

Expenditure on salaries for Local Services staff amounted to €4,802,798 (2017: €4,618,824), In School Therapy Project contract Staff €57,964 (2017: Nil) and Head Office staff salaries to €1,507,340 (2017: €1,359,864) giving a total of €6,368,102 (2017: €5,978,688).

Superannuation contributions of €269,339 were deducted from staff salaries during the year (2017: €256,972). The NCSE remitted €252,350 to the Department of Education & Skills during the year (2017: €20,644).

Pension related deductions of €384,733 were made from staff salaries during the year (2017: €313,866). The NCSE remitted €381,115 to the Department of Education & Skills during the year (2017: €313,866).

Range of total employee benefits		Number of employees	
From	To	2018	2017
€60,000 -	€69,999	65	63
€70,000 -	€79,999	7	2
€80,000 -	€89,999	3	1
€90,000 -	€99,999	-	3
€100,000 -	€109,999	3	1
€110,000 -	€119,999	-	-
€120,000 -	€129,999	-	-
€130,000 -	€139,999	-	1
€140,000 -	€149,999	1	-
€150,000+		-	-

The cost of staff providing a range of services for which the NCSE is responsible for but for which the staff are employed by DES or boards of management is not charged to the NCSE accounts.

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 2018 this amounted to €13,260 (2017: €13,550).

The Chief Executive Officer (CEO) is a civil service Assistant Secretary General. CEO remuneration for the financial period was €143,445 in 2018 (2017: €138,432). 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 2018 totalled €560,017 (2017: €521,984). Key management personnel consist of the CEO and the Principal Officers who report directly to the CEO.

National Council for Special Education

Notes (forming part of the financial statements)

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.

The NCSE also operates the Single Public Service Pension Scheme (the “Plan”) which applies to six staff members who joined the public sector as new entrants 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.

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 2018.

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

	2018	2017
Discount Rate	1.97%	2.04%
Price Inflation	1.83%	1.98%
Salary Increases	2.83%	2.98%
State Pension Increases	1.83%	1.98%
Assumed Pension Increases	1.83%	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 2018 and 2038.

Year of attaining age 65	2018	2038
Life expectancy – male (in years)	19.1	21.3
Life expectancy – female (in years)	21.3	23.3

National Council for Special Education

Notes (forming part of the financial statements)

7. RETIREMENT BENEFIT COSTS *(continued)*

(a) Analysis of the amount charged to operating profit

	2018	2017
	€	€
Current service costs	14,700	-
Interest on defined benefit liabilities	100	-
Costs of termination benefits	<u>-</u>	<u>-</u>
	<u>14,800</u>	<u>-</u>

(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. In the case that a future asset is established for the SPSS obligations, the payment of these obligations will be funded centrally.

(c) Movement in defined benefit obligations

	2018	2017
	€	€
Net retirement benefit obligation as at 1 January 2018	(4,500)	-
Employee full service cost	(14,700)	-
Net interest on net defined liability	(100)	-
Actuarial (loss) during the year	(18,700)	(4,500)
Pensions paid in the year	<u>-</u>	<u>-</u>
Net retirement benefit obligation as at 31 December 2018	<u>(38,000)</u>	<u>(4,500)</u>

(d) Actuarial gain/(loss)

	2018	2017
	€	€
Actuarial (loss) during the year	(18,700)	(4,500)
Experience (loss) in the year	<u>-</u>	<u>-</u>
Total actuarial (loss) for the year ended 31 December 2018	<u>(18,700)</u>	<u>(4,500)</u>

National Council for Special Education

Notes (forming part of the financial statements)

8. PROPERTY, PLANT AND EQUIPMENT	Leasehold refurbishment	Office equipment	Furniture	Computer equipment	Computer software/ website	Total
Cost	€	€	€	€	€	€
At 1 January 2018	610,351	147,797	564,719	683,134	446,126	2,452,127
Additions	-	5,312	26,887	232,084	-	264,283
Disposals	-	-	-	-	-	-
At 31 December 2018	<u>610,351</u>	<u>153,109</u>	<u>591,606</u>	<u>915,218</u>	<u>446,126</u>	<u>2,716,410</u>
Accumulated depreciation						
At 1 January 2018	417,609	78,186	529,566	513,437	421,193	1,959,991
Charge for the year	32,124	18,272	13,638	60,489	18,204	142,727
Disposals	-	-	-	-	-	-
At 31 December 2018	<u>449,733</u>	<u>96,458</u>	<u>543,204</u>	<u>573,926</u>	<u>439,397</u>	<u>2,102,718</u>
Net book value						
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>
At 31 December 2018	<u>160,618</u>	<u>56,651</u>	<u>48,402</u>	<u>341,292</u>	<u>6,729</u>	<u>613,692</u>
Prior year						
Cost	Leasehold refurbishment	Office equipment	Furniture	Computer equipment	Computer software/ website	Total
Cost	€	€	€	€	€	€
At 1 January 2017	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 1 January 2017	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>421,193</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>

National Council for Special Education

Notes (forming part of the financial statements)

9.	RECEIVABLES	2018 €	2017 €
	Prepayments	112,403	132,894
	Receivables	4,482	4,977
	Refund of superannuation contributions	<u>-</u>	<u>14,867</u>
		<u>116,885</u>	<u>152,738</u>
	All receivables are due within one year.		
10.	CURRENT LIABILITIES Amounts falling due within one year	2018 €	2017 €
	Supplier payables	114,572	192,019
	VAT	2,434	8,106
	PSWT	9,951	8,123
	Payroll deductions	-	236,183
	Provision for holiday pay	273,218	264,858
	Accruals	288,125	249,632
	Other payables	<u>42,897</u>	<u>27,168</u>
		<u>731,197</u>	<u>986,089</u>
11.	CAPITAL ACCOUNT	2018 €	2017 €
	Opening balance	492,136	371,856
	Capital account related to NBSS/SESS fixed assets at 20 March 2018	<u>-</u>	<u>32,475</u>
		<u>492,136</u>	<u>404,331</u>
	Income used to acquire assets	<u>264,283</u>	207,816
	Loss on disposal of assets	-	(163)
	Amortisation in line with asset depreciation	<u>(142,727)</u>	<u>(119,848)</u>
	Transfer from income and expenditure account	<u>121,556</u>	<u>87,805</u>
	Closing balance	<u>613,692</u>	<u>492,136</u>

12. COMMITMENTS UNDER OPERATING LEASES

The NCSE operates a network of 34 offices throughout the State including its Headquarters in Trim, County Meath. The majority of offices are rented from Government funded entities. Seven 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 7 commercial bodies:

- Lease 1 for 4 years 9 months commencing 19 April 2015, annual rent €16,638
- Lease 2 for 1 year commencing 1 July 2018, annual rent €7,786
- Lease 3 for 2 years commencing 1 August 2018, annual rent €18,039
- Lease 4 for 4 years 9 months commencing 1 August 2015, annual rent €10,000
- Lease 5 for 3 years commencing 1 November 2018, annual rent €18,450
- Lease 6 for 11mths commencing 4 October 2018, annual rent €17,758
- Lease 7 for 1 year commencing 1 August 2018, annual rent €101,179.

The annual rental charged to the Income & Expenditure account for these lease agreements amounted to €86,030 (2017: €60,037).

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

	2018	2017
	€	€
within 1 year	126,723	60,323
during the years 2 to 5	63,127	13,333
expiring thereafter	-	-
	<u>189,850</u>	<u>73,656</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 33 other properties in various locations nationally. The total annual rental charge included in the financial statements for 2018 is €555,311 (2017: €374,388).

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.

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 2016 in relation to the disclosures of interests of Council Members.

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 9th September 2019.