NATIONAL COUNCIL FOR SPECIAL EDUCATION

AN CHOMHAIRLE NÁISIÚNTA UM OIDEACHAS SPEISIALTA

Report and Financial Statements

For year ended 31 December 2025

National Council for Special Education

Report and Financial Statements

CONTENTS **PAGE**

Information

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

2023-2026
Dr. Fergal Lynch (Chairperson) Mr. Pat
Goff (Deputy Chairperson) Dr. Peter
Archer
Mr. Eamon Clavin Ms.
Eileen Daly Mr.
Dharragh Hunt Ms.
Catherine Cross
Dr. Michael Redmond Dr.
Deirbhile Nic Craith Ms.
Caroline Quinn
Dr Yvonne Kennedy
Angela O'Neill
Diarmuid Dullaghan

Chief Executive:

Mr. John Kearney

Head Office:

1-2 Mill Street, Trim, Co. Meath

Accountants:

Forvis 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

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 ended 31 December 2025 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 2025 and of its income and expenditure for 2025 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 a governance statement and Council members' report, and a 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.

Mary Henry

Mary Henry
For and on behalf of the
Comptroller and Auditor General

5 June 2026

Ard Reachtaire Cuntas agus Ciste
Comptroller and Auditor General

Appendix to the report

Responsibilities of Council members

The members are responsible for

- the preparation of annual 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.

I 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.

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 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.

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 in December 2003. It was formally established under the Education for Persons with Special Educational Needs Act 2004 (EPSEN Act) with effect from 1 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 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 (2023-2026) 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
- 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 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
- 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 10th and 11th of December 2025. The Council is also responsible for safeguarding the NCSE's 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.

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 2025.

Council Structure

The Council consists of a Chairperson and twelve ordinary members, all of whom are appointed by the Minister for Education for a four-year term. The appointment of a new Council commenced on 1 January 2023; seven members of the Council were male and six were female. The Council is obliged to meet a minimum of six times a year and in 2025 the Council met six times.

Council Member	Role	Period of Appointment
Dr Fergal Lynch	Chairperson	22 August 2023 - 31 December 2026
Pat Goff*	Deputy Chairperson	01 January 2023 - 31 December 2026
Dr Peter Archer*	Ordinary Member	01 January 2023 - 31 December 2026
Eamon Clavin*	Ordinary Member	20 April 2023 - 31 December 2026
Eileen Daly*	Ordinary Member	01 January 2023 - 31 December 2026
Dharragh Hunt*	Ordinary Member	01 January 2023 - 31 December 2026
Catherine Cross	Ordinary Member	01 January 2023 - 31 December 2026
Dr Michael Redmond	Ordinary Member	01 January 2023 - 31 December 2026
Dr Deirbhile Nic Craith*	Ordinary Member	01 January 2023 - 31 December 2026
Caroline Quinn	Ordinary Member	01 January 2023 - 31 December 2026
Dr Yvonne Kennedy	Ordinary Member	20 April 2023 - 31 December 2026
Angela O'Neill*	Ordinary Member	01 January 2023 - 31 December 2026
Diarmuid Dullaghan	Ordinary Member	20 April 2023 - 31 December 2026

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

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 three Council members and includes 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 committee members are Lisa Campbell (Chair), Peter Archer, Pat Goff, and Deirbhile Nic Craith. There were six meetings of the Audit and Risk Committee in 2025.

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 Committee members are Fergal Lynch (Chair), Peter Archer and Pat Goff. There were two meetings of the CEO Performance Committee in 2025.

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 Committee members are Deirbhile Nic Craith (Chair), Eileen Daly, Caroline Quinn and Diarmuid Dullaghan. There were six meetings of the Finance Committee in 2025.

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 Committee members are Peter Archer (Chair), Dharragh Hunt, Catherine Cross and Yvonne Kennedy. There were two meetings of the Research Committee in 2025.

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 Committee members are Pat Goff (Chair), Angela O'Neill, Eamon Clavin and Michael Redmond. There were four meetings of the Strategy and Policy Committee in 2025.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2025 is set out below, including the fees and expenses received by each member for their Council duties.

	Council	Audit & Risk Committee	CEO Performance Committee	Finance Committee	Research Committee	Strategy & Policy Committe e	Fees 2025 €	Expenses 2025 €
Number of meetings	**6**	**6**	**2**	**6**	**2**	**4**		
Dr. Fergal Lynch	6		2				-	1,315
Pat Goff	5	6	1			4	-	2,342
Dr. Peter Archer	6	5	2		2		-	350
Eamon Clavin	5					4	-	531
Eileen Daly	6			5			-	260
Dharragh Hunt	6				2		-	
Catherine Cross	6				1		-	
Dr. Michael Redmond	6					4	-	
Dr. Deirbhile Nic Craith	6	5		6			-	348
Caroline Quinn	6			6			-	236
Dr. Yvonne Kennedy	6				2		-	
Angela O'Neill	5					4	-	
Diarmuid Dullaghan	6			6			-	
Lisa Campbell [1]		6					-	
Total							**-**	**5,382**

Council members are not paid fees in respect of their role as Council members of the NCSE.

Key Personnel Changes

One new Principal Officer joined the organisation in 2025.

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] Lisa Campbell is not a member of the Council. She was appointed as an external Chairperson with relevant experience to the Audit and Risk Committee. Lisa attends part of a Council meeting each year as part of her role on this Committee.

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**	**2025**	**2024**
€0	€9,999	40	44
€10,000 -	€19,999	22	31
€20,000 -	€29,999	32	44
€30,000 -	€39,999	66	39
€40,000 -	€49,999	34	28
€50,000 -	€59,999	22	30
€60,000 -	€69,999	49	30
€70,000 -	€79,999	61	52
€80,000 -	€89,999	29	16
€90,000	€99,999	10	3
€100,000	€109,999	2	2
€110,000	€119,999	2	1
€120,000	€129,999		2
€130,000	€139,999	2	
€160,000	€169,999		1
€170,000	€179,999	1	

The Chief Executive Officer (CEO) pay scale is aligned with the civil service Assistant Secretary General grade. Total CEO remuneration for the financial period was €178,512 (2024: €165,285).

The total remuneration for key management personnel for 2025 totalled €809,193 (2024: €720,477). Key management personnel consist of the CEO and 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.

	2025	**2024**
	€	**€**
IT/Data Consultancy	27,841	84,794
Transformation/Business Process Improvement	215,593	-
Communications Advice	-	4,999
Total Consultancy Costs	**243,434**	**89,793**

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal proceedings. The NCSE is the named respondent in a small number of ongoing legal cases which may result in additional costs being incurred by the NCSE, however it has not been possible to estimate these costs accurately.

	2025 €	2024 €
Legal Costs	188,830	103,314

Travel and Subsistence Expenditure

Travel and subsistence expenditure are categorised as follows:

	2025 €	2024 €
Domestic:		
Council	5,382	6,976
Employees	2,349,786	2,098,692
International:		
Council	Nil	Nil
Employees	45,520	27,032
Total	2,400,688	2,132,700

Travel and subsistence for participants attending professional development initiatives is recorded separately in the Note 3 – Expenditure.

Hospitality Expenditure:

The hospitality expenditure is as follows:

	2025 €	2024 €
Hospitality	-	-

National Council for Special Education

Governance Statement and Council Members' Report

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 2025.

Signed:

Fergal Lynch

Fergal Lynch
Chairperson

Date: 03/06/2026

John Kearney

John Kearney
Chief Executive Officer

Date: 03/06/2026

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 was in place in the NCSE for the year ended 31 December 2025 and up to the date of approval of the financial statements except for the 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 three Council members and one external member, with financial and audit expertise, who is the Committee Chairperson. The ARC met 6 times in 2025.

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 and an update on the 5 highest risks is provided at each ARC meeting. 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:

- 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; and
- systems in place to safeguard the assets.

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 ARC to review draft accounts before recommending their adoption by Council in advance of submission for audit. The ARC reviewed the draft accounts on 19 February 2026 and recommended their adoption by Council. Council adopted the draft accounts at its meeting on 25 February 2026.

Procurement
I confirm that the NCSE has procedures in place to ensure compliance with current procurement rules and guidelines. During 2025, there was no expenditure incurred in relation to goods and services where the procedures employed did not comply with public procurement guidelines. The emphasis on procurement compliance monitoring and review from recent years has continued into 2025. Procurement compliance is reviewed on a monthly as well as on a quarterly basis and following on from changes in 2024, there has been ongoing engagement across sections with procurement responsibilities on revised procurement guidance and national circulars.

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.

National Council for Special Education

Statement on Internal Control

I can confirm that Council conducted its annual review of effectiveness of internal controls at its meeting on 11th December 2025.

The Council is satisfied that the controls in place within the NCSE continue to operate satisfactorily and effectively.

Signed:

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Fergal Lynch
Chairperson
National Council for Special Education

Date: 03/06/2026

National Council for Special Education

Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2025

	Notes	2025 €	2024 €
Income			
State grant	2	31,474,615	27,626,033
Dormant funding	2	279,700	32,311
Transfer from capital account	10	73,743	55,399
Total income		31,828,058	27,713,743
Expenditure	3	(32,393,669)	(26,619,277)
(Deficit)/surplus for the year		(565,611)	1,094,466
Retained revenue reserves at beginning of year		999,040	(95,426)
Retained revenue reserves at end of year		**433,429**	**999,040**

All items of income and expenditure relate to continuing activities.

Notes 1 to 15 form part of these financial statements.

Signed:

Fergal Lynch
Chairperson

Date: 03/06/2026

John Kearney

John Kearney
Chief Executive Officer

Date: 03/06/2026

National Council for Special Education

Statement of Comprehensive Income
for the year ended 31 December 2025

	Notes	2025 €	2024 €
(Deficit)/surplus for the year		(565,611)	1,094,466
Actuarial gain on pension liabilities	6 (d)	1,790,000	214,000
Adjustment to deferred pension funding asset	6 (d)	(1,790,000)	(214,000)
Total comprehensive (deficit)/income for the year		(565,611)	1,094,466

All items of income and expenditure relate to continuing activities.

Notes 1 to 15 form part of these financial statements.

Signed:

Fergal Lynch
Chairperson

Date: 03/06/2026

John Kearney
Chief Executive Officer

Date: 03/06/2026

National Council for Special Education

Statement of Financial Position at 31 December 2025

	Notes	2025 €	2024 €
NON-CURRENT ASSETS			
Property, plant and equipment	7	26,830	100,573
CURRENT ASSETS			
Receivables	8	2,347,255	1,358,911
Cash and cash equivalents		1,881,949	2,976,238
TOTAL CURRENT ASSETS		4,229,204	4,335,149
CURRENT LIABILITES			
Amounts falling due within one year	9	(3,795,775)	(3,336,109)
NET CURRENT LIABILITIES		433,429	999,040
TOTAL ASSETS LESS CURRENT LIABILITIES		460,259	1,099,613
NON-CURRENT LIABILITIES			
Retirement benefit obligations	6	2,125,000	2,449,000
Deferred retirement benefit funding asset	6	(2,125,000)	(2,449,000)
TOTAL NET ASSETS		460,259	1,099,613
CAPITAL AND RESERVES			
Retained revenue reserves		433,429	999,040
Capital account	10	26,830	100,573
		460,259	1,099,613

Notes 1 to 15 form part of these financial statements.

Signed:

Fergal Lynch

Fergal Lynch
Chairperson

Date: 03/06/2026

John Kearney

John Kearney
Chief Executive Officer

Date: 03/06/2026

National Council for Special Education

Statement of Cash Flows
for the year ended 31 December 2025

	Notes	2025 €	2024 €
Reconciliation of operating deficit to net cash inflow from operating activities			
Operating (deficit)/surplus for year		(565,611)	1,094,467
Depreciation	7	39,101	54,205
Loss on disposal of tangible fixed assets	7	34,642	1,194
Transfer to capital account	10	(73,743)	(55,399)
Increase in receivables	8	(988,344)	(690,012)
Increase in payables	9	459,666	2,292,290
Net cash (outflow)/inflow from operating activities		(1,094,289)	2,696,745
Cash flow from investing activities			
Payments to acquire property, plant and equipment	7	-	-
(Decrease)/increase in cash and cash equivalents		(1,094,289)	2,696,745
Cash and cash equivalents at 1 January		2,976,238	279,493
Cash and cash equivalents at 31 December		1,881,949	2,976,238
(Decrease)/increase in cash and cash equivalents		(1,094,289)	2,696,745

Notes 1 to 15 form part of these financial statements.

Signed:

Fergal Lynch

Fergal Lynch
Chairperson

Date: 03/06/2026

John Kearney

John Kearney
Chief Executive

Date: 03/06/2026

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 1.5 below, and in accordance with generally accepted accounting principles under the historical cost convention.

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 Going Concern

The NCSE meets its day-to-day working capital requirements through its funding activities and cash balances. The Council have a reasonable expectation that the NSCE has adequate resources to continue in operational existence for the foreseeable future. Recruitment for an additional 90 therapists is ongoing for the new Educational Therapy Service (ETS) Scheme which will initially provide support to 45 special schools. Further roll out of the scheme will then progress on a phased basis, with the aim that all special schools will have an assigned therapist in the 2026/27 school year. Over time, the service will expand to include both special and mainstream classes. The Department will provide additional funding to facilitate the rollout of this scheme. Therefore, these entity financial statements have been prepared on a going concern basis.

1.4 Accounting period

The Financial Statements cover the year 1 January 2025 to 31 December 2025.

1.5 Income

Income is on a cash receipts basis and represents the amount paid directly to the NCSE:

- by the Department of Education for the year by way of grant in accordance with Section 43 of the Education for Persons with Special Educational Needs Act 2004.

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

1.6 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is provided on a straight-line basis at rates which are estimated to write off the cost of the assets less their residual value over their expected useful lives as follows:

Furniture & fittings	10 years
Office equipment	5 years
Computer equipment	5 years
Leasehold refurbishment	20 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.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

NCSE policy on procurement and disposal of NCSE fixed assets is set out in its Financial Policies and Procedures Manual which is in line with Department of Finance/DPER circulars, the Public Financial Procedures, and the Code of Practice for the Governance of State Bodies 2016.

NCSE's fixed asset policy is to capitalise assets with a life of more than one year and a value greater than €10,000 from 1 January 2021 in line with DPER Circular 21/2020.

1.7 Capital account

The capital account represents the unamortised value of the income used to finance fixed assets.

1.8 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.

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

1.8 Employee benefits (*continued*)

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.

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 6 for further details.

1.9 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

The Department of Education made the following funds available to the Council – see also Note 13 for further details.

	2025 €	2024 €
Grant to the Council	31,474,615	22,918,160
School Inclusion Model[2]	-	4,707,873
Dormant Funding[3]	279,700	32,311
	31,754,315	**27,658,344**

[2] SIM model has been wound up and has been replaced with Educational Therapy Service (ETS) Scheme for which funding has been allocated and absorbed into the main grant from the Department outlined above.
[3] There was dormant funding received of €311,525 in 2025 for the Towards Inclusion Project. €31,824 of this grant was not spent in 2025, and will be carried forward to 2026 as deferred income.

National Council for Special Education

Notes (forming part of the financial statements)

3. EXPENDITURE	2025 €	2024 €
Printing, postage and stationery[3]	479,759	294,560
Rent and rates	837,121	947,337
Telephone	187,542	178,121
Light and heat[4]	76,439	98,182
Repairs and maintenance	227,860	283,137
Training and development[5]	1,817,940	1,938,597
Training participants (CPD)[6]	971,552	791,501
Travel and subsistence expenses[7]	2,400,688	2,132,700
Travel and subsistence participants[8]	516,461	394,535
Meeting expenses	63,217	75,040
General expenses[9]	131,333	32,451
Recruitment fees	268,648	259,696
Research expenditure[10]	405,636	276,140
IT expenses[11]	2,248,253	1,009,175
Consultancy fees[12]	243,434	89,793
Outsourced services[13]	97,551	36,847
Professional services & intervention[14]	313,298	83,967
Internal audit fee	34,142	33,980
External audit fee	35,400	32,200
Accountancy fees	37,315	35,289
Legal fees[15]	188,830	103,314
Loss on disposal of fixed assets (Note 7)	34,642	1,194
In School Therapy Project contract[16]	7,053	913,840
Wages & salaries (Note 4)	18,015,564	15,005,000
Employers PRSI	1,825,034	1,486,165
Motor expenses[17]	9,999	-
Nurses salaries	600,156	-
Towards inclusion project	279,701	32,311
Depreciation (Note 7)	39,101	54,205
Total Expenditure	32,393,669	26,619,277

[3] There is increase in expenditure is as a result of enhanced staffing levels which has resulted in higher activity levels including courier costs.
[4] The creation of a dedicated Climate Action Team has contributed to the reduction in energy costs.
[5] The decrease is due to lower level of activity in staff training.
[6] This reflects the training costs associated with providing CPD for participants such as venue costs, lecturer costs and course fees, and an increase in activity in 2025.
[7] Travel and subsistence increased in 2025 due to additional staff recruitment associated with the expansion of the NCSE along with additional school visits being made by front line staff. Foreign travel and subsistence expenses in the year amounted to €45,520 (2024: €27,032).
[8] This reflects the travel and subsistence costs incurred by participants attending CPD courses, which saw an increase due to increased number of events.
[9] The increase is attributable to the increase in staff count, which lead to higher general office costs, additional health and safety-related costs, and home office allowances for Advisors.
[10] A research project scheduled for delivery in 2026 was delivered earlier than expected, while a research project scheduled for delivery in 2024 was delivered later than expected during 2025.
[11] The increase relates to higher software license costs, costs associated with the development of the website, increased staffing levels, and the modernisation of our systems.

3. EXPENDITURE (*continued*)

[12] Consultancy fees were incurred in relation to IT/data and transformation/business improvement processes.
[13] This reflects increased costs associated with increased staffing levels and a requirement for additional user licenses.
[14] An increased level of professional visits undertaken by staff and the development of systems to improve our data and information management.
[15] There is increase in legal expenditure.
[16] The in school therapy project has finished and is being replaced by ETS. The ETS budget has been absorbed into core expenditure. The spend on nursing is now being shown separately under Nurses salaries expenditure.
[17] This cost represents van lease expenses, which was sourced due to the expansion of staffing numbers and increased activities.

4. 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 2025 was 325 (2024: 287), made up of 202 Local Services staff (2024: 173) and 123 Head Office staff (2024: 114).

Expenditure on salaries for Local Services staff amounted to €10,209,183 (2024: €7,051,319), Educational Therapy Service (ETS) Staff (formerly In School Therapy Project) €1,745,276 (2024: €1,442,589) and Head Office staff salaries of €8,139,506 (2024: €9,047,115) giving a total of €20,093,965 (2024: €17,541,023). These totals include nil (2024: €1,250) paid as overtime and €27,251 (2024: €25,156) paid as higher duty allowances.

Superannuation contributions of €605,550 were deducted from staff salaries during the year (2024: €493,360). The NCSE remitted €605,550 to the Department of Education during the year (2024: €496,789).

Pension related deductions of €991,420 were made from staff salaries during the year (2024: €760,967). The NCSE remitted €846,641 to the Department of Education during the year (2024: €660,538).

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

5. EXPENSES, COUNCIL MEMBER 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 2025 this amounted to €5,382 (2024: €6,976).

The Chief Executive Officer (CEO) pay scale is aligned with the civil service Assistant Secretary General grade. CEO remuneration was €178,512 in 2025 (2024: €165,285). 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 1.8. Employee Benefits.

5. EXPENSES, COUNCIL MEMBER FEES AND CEO REMUNERATION (*continued*)

The total remuneration for key management personnel for 2025 amounted to €809,193 (2024: €720,477). Key management personnel consist of the CEO and the Principal Officers who report directly to the CEO.

6. 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 Statement of Income and Expenditure.

The NCSE also operates the Single Public Service Pension Scheme (the "Plan") which applies to 207 (2024: 166) staff members who joined the public sector as new entrants on or after 1 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 considering the requirements of FRS 102 in order to assess the schemes' liabilities as at 31 December 2025.

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

	2025	**2024**
Discount Rate	4.40%	3.10%
Price Inflation	2.00%	2.50%
Salary Increases	3.00%	3.50%
State Pension Increases	2.50%	2.50%
Assumed Pension Increases	2.00%	2.50%

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 66 in 2025 and 2024.

Year of attaining age 65	**2025**	**2024**
Life expectancy – male (in years)	21.4	21.3
Life expectancy – female (in years)	23.7	23.6

6. RETIREMENT BENEFIT COSTS (*continued*)

(a) Analysis of the amount charged to operating profit

	2025 €	2024 €
Current service costs	1,351,000	738,000
Interest on defined benefit liabilities	118,000	58,000
Costs of termination benefits	-	-
	1,469,000	796,000
Funding recoverable in respect of current year retirement costs	1,469,000	796,000

(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

	2025 €	2024 €
Net retirement benefit obligation as at 1 January	(2,449,000)	(1,870,000)
Employee full-service cost	(1,351,000)	(738,000)
Net interest on net defined liability	(118,000)	(58,000)
Actuarial gain during the year	1,790,000	214,000
Pensions paid in the year	3,000	3,000
Net retirement benefit obligation as at 31 December	(2,125,000)	(2,449,000)

(d) Actuarial (loss)/gain

	2025 €	2024 €
Gain in the year		
Actuarial gain during the year	1,790,000	214,000
Total actuarial gain for the year ended 31 December	1,790,000	214,000

7. PROPERTY, PLANT AND EQUIPMENT

Cost	Leasehold refurbishment €	Office equipment €	Furniture €	Computer equipment €	Computer software/web site €	Total €
At 1 January 2025	610,351	120,044	652,498	759,420	446,126	2,588,439
Additions	-	-	-	-	-	-
Disposals	-	-	(242,146)	(358,158)	-	(600,304)
At 31 December 2025	610,351	120,044	410,352	401,262	446,126	1,988,135
Accumulated depreciation						
At 1 January 2025	610,351	119,100	585,069	727,220	446,126	2,487,866
Charge for the year		944	22,897	15,260		39,101
Disposals	-	-	(212,555)	(353,107)	-	(565,662)
At 31 December 2025	610,351	120,044	395,411	389,373	446,126	1,961,305
Net book value						
At 31 December 2024	-	944	67,429	32,200	-	100,573
At 31 December 2025	-	-	14,941	11,889	-	26,830

8. RECEIVABLES

	2025 €	2024 €
Prepayments and accrued income	1,780,270	1,184,179
Receivables	566,985	174,732
	2,347,255	1,358,911

All receivables are due within one year.

9. CURRENT LIABILITIES

Amounts falling due within one year	2025 €	2024 €
Supplier payables	1,338	15,491
Value added taxation	120,170	95,490
Payroll deductions	453,783	368,867
Provision for holiday pay	1,136,452	923,033
Accruals and Deferred Income	2,078,591	1,926,299
Other payables	5,441	6,930
	3,795,775	3,336,109

10. CAPITAL ACCOUNT

	2025 €	2024 €
Opening balance	100,573	155,972
Income used to acquire assets	-	-
Released on disposal of assets	(34,642)	(1,194)
Amortisation in line with asset depreciation	(39,101)	(54,205)
Transfer from income and expenditure account	(73,743)	(55,399)
Closing balance	26,830	100,573

11. COMMITMENTS UNDER OPERATING LEASES

The NCSE operates a network of 37 offices throughout the State including its Headquarters in Trim, County Meath. The majority of offices are rented from Government funded entities. Seventeen offices are operated through lease agreements between the NCSE and commercial bodies.

The NCSE have letting agreements with seven commercial bodies:

- Lease 1 in Cavan (RM2) for 1 year commencing 8 December 2025, annual rent €4,000
- Lease 2 in Cavan (RM3) for 1 year commencing 8 December 2025 annual rent €5,000
- Lease 3 in Carlow (unit 22) for 2 years commencing 1 February 2025, annual rent €4,194
- Lease 4 in Carlow (unit 23) for 2 years commencing 1 February 2025, annual rent €6,077
- Lease 5 in Fermoy for 5 years commencing 1 October 2024, annual rent €15,000
- Lease 6 in Mallow for 1 year commencing 1 January 2025, annual rent €7,000
- Lease 7 in Tullamore for 1 year commencing 1 January 2025, annual rent €16,660
- Lease 8 in Tralee for 1 year agreement commencing 1 January 2025, annual rent €33,010
- Lease 9 in Meath for 2 years agreement updated and new lease commences 1 November 2025, annual rent €28,782
- Lease 10 in Dublin (Room 0208) for 1 year updated and new lease commences April 2025, annual rent €32,608
- Lease 11 in Dublin (Room 0210) for 1 year updated and new lease commences April 2025, annual rent €22,223
- Lease 12 in Dublin (Room 0213) for 1 year updated and new lease commences April 2025, annual rent €22,913
- Lease 13 in Dublin (Room 0214) for 1 year updated and new lease commences April 2025, annual rent €15,687

11. COMMITMENTS UNDER OPERATING LEASES (*continued*)

- Lease 14 in Dublin (Room 0216) for 1 year updated and new lease commences April 2025, annual rent €15,687
- Lease 15 in Dublin (Room 0220) for 1 year updated and new lease commences April 2025, annual rent €22,913
- Lease 16 in Dublin (storage) for 1 year commencing 19 September 2025, annual rent €8,285
- Lease 17 in Meath for 2 years commencing 1 November 2025, annual rent €14,760

The annual rental and service charge charged to the Income & Expenditure account for lease agreements amounted to €265,800 (2024: €203,888) which included additional rental not covered under an agreement.

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

	2025	**2024**
	€	**€**
Within 1 year	265,800	138,913
During the years 2 to 5	60,000	35,700
Expiring thereafter	-	-
	325,800	174,613

12. 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, was for a term of 20 years and remained in place for 2025 with an annual rental charge of €87,646. In addition, the NCSE has rental arrangements in place with the OPW on 19 other properties. There is no current written agreement between OPW and NCSE in relation to this and OPW have advised that they are looking into this as part of their overall remit of supplying office rental to Government bodies/agencies.

NCSE occupies premises in seven Education Centres. There are written agreements in place for each Centre in 2025. In addition, NCSE occupies a premise in one primary school and there is a written agreement in place in 2025.

The NCSE has seven letting agreements with seven commercial bodies, and also rents a premises from another commercial body where there is no letting agreement in place.

The total annual rental and service charge included in the financial statements for 2025 is €837,121 (2024: €947,337).

13. FUNDING POSITION

NCSE income comprises a grant from the Department of Education 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. On this basis the Council considers it is appropriate to continue to adopt the going concern basis for the preparation of the financial statements.

Exchequer funding received including deferred income	31,474,615
Dormant Accounts funding received including accrued income and deferred income	311,525
Total received including deferred/accrued income	**31,786,140**

Included in Dormant Accounts funding are amounts accrued of €150,000 and deferred of €31,824.

The NCSE is required to accrue for the cost of unused annual leave entitlements at the end of each reporting period (Note 9). €1,136,452 was accrued at the year ended 31 December 2025 (2024: €923,033). All annual leave accumulated at the year-end is subject to the rules of Circular 27/03, Circular Letter 06/2011 and Circular 08/23. The rules permit the carryover of annual leave subject to limits, and also forfeiture of excessive annual leave accrued by staff members.

14. 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.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Council at its meeting on 25 February 2026 on the recommendation from the ARC at its meeting on 19 February 2026.