

NATIONAL COUNCIL FOR SPECIAL EDUCATION

AN CHOMHAIRLE NÁISIÚNTA UM OIDEACHAS SPEISIALTA

**Report and Financial Statements
For year ended 31 December 2022**

National Council for Special Education
Report and Financial Statements

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National Council for Special Education

Information

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

2019-2022*¹

Mr. Joseph Hayes (Chairperson)

Mr. Don Mahon (Deputy Chairperson)

Ms. Áine Lynch

Ms. Anne Tansey

Ms. Antoinette Nic Gearailt

Ms. Clodagh Ní Mhaoilchiaráin

Dr. Deirbhile Nic Craith

Mr. Dharragh Hunt

Mr. Eamon Clavin

Ms. Eileen Daly

Mr. Pat Goff

Dr. Peter Archer

Ms. Angela O'Neill

Chief Executive:

Ms. Teresa Griffin (Retired in January 2022)

Mr. John Kearney (Appointed in March 2022)

Head Office:

1-2 Mill Street, Trim, Co. Meath

Accountants:

Crowe Ireland, 40 Mespil Road, Dublin 4

Auditors:

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

Bankers:

Bank of Ireland, College Green, Dublin 2

¹Details of membership of the new Council is available on page 7.



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 2022 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 2022 and of its income and expenditure for 2022 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
For and on behalf of the
Comptroller and Auditor General

20 December 2023

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 and Science 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 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 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. The annual evaluation of the performance of the NCSE by reference to the annual plan took place on 8 December 2022 and was finalised at the Council meeting on 24 February 2023. 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 2022.

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. In 2022, seven members of the Council were female and six were male. Membership of the Council expired for all members on 31st December 2022.

The Council is obliged to meet a minimum of six times a year. In 2022 the Council met nine times. The table below details the role appointment period for all members:

NCSE Council membership 2019-2022

Council Member	Role	Period of Appointment
Joseph Hayes*	Chairperson	21 December 2018-31 December 2022
Don Mahon*	Deputy Chairperson	21 December 2018-31 December 2022
Dr Peter Archer	Ordinary member	19 February 2019-31 December 2022
Eamon Clavin	Ordinary member	19 February 2019-31 December 2022
Eileen Daly	Ordinary member	19 February 2019-31 December 2022
Pat Goff	Ordinary member	19 February 2019-31 December 2022
Dharragh Hunt	Ordinary member	19 February 2019-31 December 2022
Aine Lynch*	Ordinary member	21 December 2018-31 December 2022
Clodagh Ni Mhaoilchiaráin	Ordinary member	19 February 2019-31 December 2022
Dr Deirbhile Nic Craith	Ordinary member	19 February 2019-31 December 2022
Antoinette Nic Gearailt*	Ordinary member	21 December 2018-31 December 2022
Angela O'Neill	Ordinary member	20 July 2021-31 December 2022
Anne Tansey*	Ordinary member	21 December 2018-31 December 2022

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

National Council for Special Education

Governance Statement and Council Members' Report

The appointment of a new Council commenced on the 1st January 2023. The table below details the role and appointment period for all members:

NCSE Council membership 2023-2026

Council Member	Role	Period of Appointment
Dr Fergal Lynch	Chairperson	22 August 2023-31 December 2026
Pat Goff*	Deputy chairperson	1 January 2023-31 December 2026
Dr Peter Archer*	Ordinary member	1 January 2023-31 December 2026
Eamon Clavin ²	Ordinary member	20 April 2023-31 December 2026
Catherine Cross	Ordinary member	1 January 2023-31 December 2026
Eileen Daly*	Ordinary member	1 January 2023-31 December 2026
Diarmuid Dullaghan	Ordinary member	20 April 2023-31 December 2026
Dharragh Hunt*	Ordinary member	1 January 2023-31 December 2026
Dr Yvonne Kennedy	Ordinary member	20 April 2023-31 December 2026
Dr Deirbhile Nic Craith*	Ordinary member	1 January 2023-31 December 2022
Angela O'Neill*	Ordinary member	1 January 2023-31 December 2022
Caroline Quinn	Ordinary member	1 January 2023- 31 December 2026
Dr Michael Redmond	Ordinary member	1 January 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.

² Was a member of the last Council and term ended on 31st December 2022 and was appointed on 20th April 2023 under a different process.

National Council for Special Education

Governance Statement and Council Members' Report

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 members of the Audit and Risk Committee were: Lisa Campbell (independent Chairperson), Peter Archer, Don Mahon and Antoinette Nic Gearailt. There were four meetings of the Audit and Risk Committee in 2022. A new committee was established in 2023 with Lisa Campbell (Chair) and Peter Archer being re-appointed, while Pat Goff and Deirbhile Nic Craith were new appointments to the committee.

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 were: Joseph Hayes (Chairperson), Peter Archer and Antoinette Nic Gearailt. There were two meetings of the CEO Performance Committee in 2022. A new committee was established in 2023 with Peter Archer being re-appointed, while Fergal Lynch (Chair) and Pat Goff were new appointments.

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 were: Antoinette Nic Gearailt (Chairperson), Eileen Daly, Deirbhile Nic Craith and Pat Goff. There were six meetings of the Finance Committee in 2022. A new committee was established in 2023 with Deirbhile Nic Craith (new Chair) and Eileen Daly being re-appointed and the new appointments were Caroline Quinn and Dermot Dullaghan.

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 were: Peter Archer (Chairperson), Dharragh Hunt, Áine Lynch and Anne Tansey. There were three meetings of the Research Committee in 2022. A new committee was established in 2023 with Peter Archer (remaining as Chair) and Dharragh Hunt being re-appointed and Catherine Cross and Yvonne Kennedy being the new appointments to the committee.

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 were: Don Mahon (Chairperson), Eamon Clavin and Clodagh Ni Mhaolchiaráin and Angela O'Neill. There were six meetings of the Strategy and Policy Committee in 2022. A new committee was established in 2023 with Angela O'Neill being re-appointed while Pat Goff (new Chair), Eamon Clavin and Michael Redmond were new appointments to the committee.

National Council for Special Education

Governance Statement and Council Members' Report

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2022 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 Committee	Fees 2022 €	Expenses 2022 €
Number of meetings								
Joseph Hayes	8		2					692
Don Mahon	8	4				6		
Peter Archer	7	4	2		3			363
Eamon Clavin	8					6		137
Eileen Daly	5			4				466
Pat Goff	9			6				
Dharragh Hunt	9				3			
Áine Lynch	7				2			
Clodagh Ni Mhaoilchiaráin	7					6		911
Deirbhile Nic Craith	8			6				373
Antoinette Nic Gearailt	8	4	2	6				
Anne Tansey	7				2			
Lisa Campbell* ³	N/A	4						
Angela O'Neill	7					3		
Total	9	4	2	6	3	6	-	2,942

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

Key Personnel Changes

Two Principal Officers transferred out and were replaced by grade equivalents.

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.

³ 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."

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	2022	2021
€60,000 -	€69,999	37	66
€70,000 -	€79,999	31	11
€80,000 -	€89,999	7	5
€90,000 -	€99,999	3	2
€100,000 -	€109,999	-	1
€110,000 -	€119,999	2	2
€120,000 -	€129,999	-	-
€130,000 -	€139,999	-	-
€140,000 -	€149,999	-	-
€150,000 -	€159,999	-	1
€160,000 +		-	-

The Chief Executive Officer (CEO) is a civil service Assistant Secretary General. Total CEO remuneration for the financial period was €122,023 (2021: €154,597).

The total remuneration for key management personnel for 2022 amounted to €558,947 (2021: €539,169). Key management personnel consist of the CEO and the 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.

	2022	2021
	€	€
IT Consultancy	55,634	9,274
Business Process Improvement	-	70,467
Communications Advice	<u>4,463</u>	<u>14,117</u>
Total Consultancy Costs	<u><u>60,097</u></u>	<u><u>93,858</u></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. 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.

	2022	2021
	€	€
Legal Costs	<u><u>185,498</u></u>	<u><u>181,920</u></u>

National Council for Special Education

Governance Statement and Council Members' Report

Travel and Subsistence Expenditure

Travel and subsistence expenditure are categorised as follows :

	2022	2021
	€	€
Domestic:		
Council ¹	2,942	34
Employees	1,071,863	411,770
International:		
Council	Nil	Nil
Employees	6,503	1,369
Total	<u>1,081,308</u>	<u>413,173</u>

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

Hospitality Expenditure:


The hospitality expenditure is as follows:


	2022	2021
	€	€
Hospitality	-	-

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 2022.

Signed:


Dr. Fergal Lynch
Chairperson


John Kearney
Chief Executive Officer

Date: 19th December 2023

Date: 19th December 2023

¹ Council expenditure relates 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 was in place in the NCSE for the year ended 31 December 2022 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 three Council members and one external member, with financial and audit expertise, who is the Committee Chairperson. The ARC met four times in 2022.

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;

National Council for Special Education

Statement on Internal Control

- 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 the 21 February 2023 and recommended their adoption by Council. Council adopted the draft accounts at its meeting on 23 February 2023.

Procurement

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

Review of Effectiveness

I confirm that the NCSE has procedures to monitor the effectiveness of its risk management and control procedures. The NCSE's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within the NCSE responsible for the development and maintenance of the internal financial control framework, which took into consideration that NCSE staff commenced working from home to deliver services in early 2020 in order to comply with Government guidelines on Covid, see note 15 for further details.

I can confirm that Council conducted its annual review of effectiveness of internal controls at its meeting on 29 March 2023.

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

National Council for Special Education

Statement on Internal Control

Internal Control Issues

During 2022, expenditure to the value of €236,952 involving 20 cases with 13 suppliers was incurred in relation to goods and services where the procedures employed did not comply with procurement guidelines.

- In four cases, involving expenditure of €207,117, the contract was continued after expiry. The procurement processes are being reviewed and new procurement processes are being initiated;
- In one case, involving expenditure of €25,371, non-compliance was noted on the basis of cumulative spend and procurement guidelines were clarified with the relevant section;
- In four cases, involving expenditure of €3,194, once-off procurement was undertaken and non-compliance arose where three quotes were not sought. Procurement processes were reviewed and compliance with procurement guidelines were clarified with relevant sections;
- In the remaining eleven cases, involving expenditure of €1,270, non-compliant procurement was completed on time sensitive basis and the relevant procedures were clarified with all staff in procurement-facing roles.

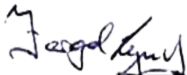
There was an improvement in procurement practices through 2022, with a focus on management and renewal of existing contracts and application of appropriate procurement processes. The updates introduced to procurement monitoring have been effective in identifying non-compliance in the organisation, at all levels including expenditure at or below €1,000. Furthermore, internal workshops and external training sessions for all staff in procurement-facing roles was rolled out throughout 2022 and will continue on an ongoing basis.

Protected Disclosures

An anonymous report was received in March 2023 containing a number of allegations. No documentary evidence was provided with the report. The allegations in the report were independently assessed by a third party and determined not to meet the criteria of a protected disclosure.

In line with Code of Practice for the Governance of State Bodies 2016, Section 1.9, it is confirmed that procedures are in place for the making of protected disclosures in accordance with section 21 (1) of the Protected Disclosures Act 2014 and that the annual report required under section 22 (1) of the Act has been published.

Signed:



Dr. Fergal Lynch
Chairperson
National Council for Special Education

Date: 19th December 2023

National Council for Special Education


Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2022

		2022	2021
	Notes	€	€
Income			
State grant	2	15,379,725	14,783,750
Transfer from capital account	11	206,096	184,875
Other income	3	—	—
Total income		<u>15,585,821</u>	<u>14,968,625</u>
Expenditure	4	<u>(15,763,826)</u>	<u>(15,038,648)</u>
Deficit for the year		<u>(178,005)</u>	<u>(70,023)</u>
Retained revenue reserves at beginning of year		<u>(4,485)</u>	<u>22,078</u>
Retained revenue reserves at end of year		<u><u>(182,490)</u></u>	<u><u>(47,945)</u></u>

All items of income and expenditure relate to continuing activities.

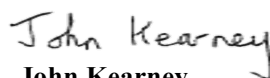
Notes 1 to 18 form part of these financial statements.

Signed:



Dr. Fergal Lynch
Chairperson

Date: 19th December 2023



John Kearney
Chief Executive Officer

Date: 19th December 2023

National Council for Special Education

Statement of Comprehensive Income for the year ended 31 December 2022

	Notes	2022 €	2021 €
Deficit for the year		(178,005)	(70,023)
Actuarial gain/loss on pension liabilities	7	851,000	(249,000)
Adjustment to deferred pension funding asset	7	<u>(851,000)</u>	<u>249,000</u>
Total comprehensive deficit for the year		<u>(178,005)</u>	<u>(70,023)</u>

All items of income and expenditure relate to continuing activities.

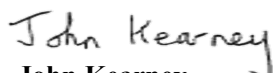
Notes 1 to 18 form part of these financial statements.

Signed:



Dr. Fergal Lynch
Chairperson

Date: 19th December 2023



John Kearney
Chief Executive Officer

Date: 19th December 2023


National Council for Special Education

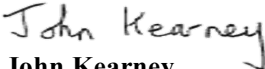
Statement of Financial Position at 31 December 2022

		2022	2021
	Notes	€	€
NON CURRENT ASSETS			
Property, plant and equipment	8	<u>288,800</u>	<u>494,896</u>
CURRENT ASSETS			
Receivables	9	340,008	331,103
Cash and cash equivalents		<u>292,720</u>	<u>515,789</u>
TOTAL CURRENT ASSETS		<u>632,728</u>	<u>846,892</u>
CURRENT LIABILITIES			
Amounts falling due within one year	10	<u>(858,678)</u>	<u>(894,837)</u>
NET CURRENT LIABILITIES		<u>(225,950)</u>	<u>(47,945)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>62,850</u>	<u>446,951</u>
NON CURRENT LIABILITIES			
Retirement benefit obligations	7	(1,069,000)	(1,106,000)
Deferred retirement benefit funding asset	7	<u>1,069,000</u>	<u>1,106,000</u>
TOTAL NET ASSETS		<u>62,850</u>	<u>446,951</u>
CAPITAL AND RESERVES			
Retained revenue reserves		(225,950)	(47,945)
Capital account	11	<u>288,800</u>	<u>494,896</u>
		<u>62,850</u>	<u>446,951</u>

Notes 1 to 18 form part of these financial statements.

Signed:


Dr. Fergal Lynch
 Chairperson


John Kearney
 Chief Executive Officer

Date: 19th December 2023


Date: 19th December 2023

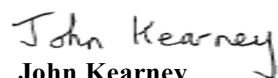
National Council for Special Education
Statement of Cash Flows
for the year ended 31 December 2022

	Notes	2022 €	2021 €
Reconciliation of operating deficit to net cash (outflow)/inflow from operating activities			
Operating (deficit) for year		(178,005)	(70,023)
Depreciation	8	163,686	215,837
Loss on disposal of tangible fixed assets	8	42,410	32,519
Transfer from capital account	11	(206,096)	(184,875)
(Increase) in receivables	9	(8,905)	(24,933)
(Decrease)/Increase in payables	10	<u>(36,159)</u>	<u>182,793</u>
 Net cash (outflow)/inflow from operating activities		 (223,069)	 151,318
Cash flow from investing activities			
Payments to acquire property, plant and equipment	8	<u> -</u>	<u>(66,225)</u>
 (Decrease)/Increase in cash and cash equivalents		 <u>(223,069)</u>	 <u>85,093</u>
 Cash and cash equivalents at 1 January		 515,789	 430,696
Cash and cash equivalents at 31 December		<u>292,720</u>	<u>515,789</u>
(Decrease)/Increase in cash and cash equivalents		<u>(223,069)</u>	<u>85,093</u>

Notes 1 to 18 form part of these financial statements.

Signed:


Dr. Fergal Lynch
Chairperson


John Kearney
Chief Executive Officer

Date: 19th December 2023

Date: 19th December 2023

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 NCSE are presented in Euro (“€”) which is also the functional currency of NCSE. 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. 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 2022 to 31 December 2022.

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;

1.6 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.

National Council for Special Education

Notes (forming part of the financial statements)

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

1.6 Property, plant and equipment (*continued*)

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.

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)*

1.8 Employee benefits *(continued)*

Retirement benefit cost (continued)

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

1.9 Use of judgements and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the entity's 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	2022	2021
		€	€
	The Department of Education made the following funds available to the Council:		
	Grant to the Council	12,813,563	14,522,250
	SIM/ISTP ³	<u>2,566,162</u>	<u>261,500</u>
		<u>15,379,725</u>	<u>14,783,750</u>
3.	OTHER INCOME	2022	2021
		€	€
	Freedom of Information	<u>-</u>	<u>-</u>
	Total other income	<u>-</u>	<u>-</u>

³ Income in 2021 relates to ISTP income only whereas in 2022 the income relates to both the SIM and ISTP Project

National Council for Special Education

Notes (forming part of the financial statements)

4. EXPENDITURE	2022	2021
	€	€
Printing, postage and stationery	241,582	163,041
Rent and rates	967,245	915,836
Telephone	209,621	299,387
Light and heat	77,832	77,642
Repairs and maintenance	156,865	211,144
Training and development	812,855	1,113,534
Training participants (CPD) ⁴	534,694	289,883
Travel and subsistence expenses ⁵	1,081,308	413,173
Travel and subsistence participants ⁶	74,667	3,431
Meeting expenses	74,165	6,357
General expenses	31,856	29,946
Recruitment fees	41,037	2,509
Research expenditure	197,183	77,019
IT expenses	829,024	679,781
Consultancy fees ⁷	60,097	93,858
Outsourced services ⁸	23,826	25,440
Professional services & intervention ⁹	382,672	510,076
Internal audit fee	10,701	16,488
External audit fee	26,600	24,200
Accountancy fees	22,141	26,334
Legal fees	185,498	181,920
Loss on Disposal of Fixed Assets	42,410	32,519
In School Therapy Project contract	47,901	34,413
Wages & salaries (Note 5)	8,649,827	8,776,982
Employers PRSI	818,533	817,898
Depreciation (Note 8)	<u>163,686</u>	<u>215,837</u>
Total Expenditure	<u>15,763,826</u>	<u>15,038,648</u>

⁴ This reflects the training costs associated with providing CPD for participants such as venue costs, lecturer costs and course fees.

⁵ Travel and subsistence expenses increased in 2022 due to staff back travelling since the Covid-19 pandemic. Foreign travel and subsistence expenses in the year amounted to €6,503 (2021: €1,369). All other travel and subsistence expenses were domestic.

⁶ This reflects the travel and subsistence costs incurred by participants attending CPD courses.

⁷ Consultancy fees were incurred in relation to IT and communication services.

⁸ This reflects the administration costs associated with the outsourced payroll

⁹ This reflects costs incurred from 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 2022 was 145 (2021: 142), made up of 102 Local Services staff (2021: 101) and 43 Head Office staff (2021: 41).

Expenditure on salaries for Local Services staff amounted to €5,562,239 (2021: €6,109,072), In School Therapy Project Staff €873,972 (2021: €630,191) and Head Office staff salaries of €2,213,616 (2021: €2,037,719) giving a total of €8,649,827 (2021: €8,776,982). These totals include €78 (2021: nil) paid as overtime and €27,298 (2021: €41,513) paid as higher duty allowances.

Superannuation contributions of €330,374 were deducted from staff salaries during the year (2021: €334,562). The NCSE remitted €330,374 to the Department of Education during the year (2021: €334,562).

Pension related deductions of €405,466 were made from staff salaries during the year (2021: €402,565). The NCSE remitted €403,146 to the Department of Education during the year (2021: €402,426).

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

6. 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 2022 this amounted to €2,942 (2021: €34).

The Chief Executive Officer (CEO) is a civil service Assistant Secretary General. CEO remuneration was €122,023 in 2022 (2021: €154,597). 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.

The total remuneration for key management personnel for 2022 amounted to €558,947 (2021: €539,169). 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 Statement of Income and Expenditure.

The NCSE also operates the Single Public Service Pension Scheme (the “Plan”) which applies to 65 (2021: 53) 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 considering the requirements of FRS 102 in order to assess the schemes’ liabilities as at 31 December 2022.

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

	2022	2021
Discount Rate	3.54%	1.28%
Price Inflation	2.75%	2.30%
Salary Increases	3.75%	3.30%
State Pension Increases	2.75%	2.30%
Assumed Pension Increases	2.75%	2.30%

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 2022 and 2021.

Year of attaining age 68

	2022	2021
Life expectancy - male (in years)	21	19.1
Life expectancy - female (in years)	23.4	21.3

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

	2022	2021
	€	€
Current service costs	803,000	447,000
Interest on defined benefit liabilities	14,000	3,000
Costs of termination benefits	<u>-</u>	<u>-</u>
	<u>817,000</u>	<u>450,000</u>
Funding recoverable in respect of current year retirement costs	<u>817,000</u>	<u>450,000</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

	2022	2021
	€	€
Net retirement benefit obligation as at 1 January	(1,106,000)	(407,000)
Employee full service cost	(803,000)	(447,000)
Net interest on net defined liability	(14,000)	(3,000)
Pensions paid in the year	3,000	
Actuarial profit/(loss) during the year	<u>851,000</u>	<u>(249,000)</u>
Net retirement benefit obligation as at 31 December	<u>(1,069,000)</u>	<u>(1,106,000)</u>

(d) Actuarial loss

	2022	2021
	€	€
Gain/(loss) in the year		
Actuarial gain/(loss) during the year	<u>851,000</u>	<u>(249,000)</u>
Total actuarial gain/(loss) for the year ended 31 December	<u>851,000</u>	<u>(249,000)</u>

National Council for Special Education
Notes (forming part of the financial statements)

8. PROPERTY, PLANT AND EQUIPMENT

	Leasehold refurbishment	Office equipment	Furniture & fittings	Computer equipment	Computer software/ website	Total
Cost	€	€	€	€	€	€
At 1 January 2022	610,351	154,248	691,431	1,005,324	446,126	2,907,480
Additions	-	-	-	-	-	-
Disposals	<u>-</u>	<u>(34,204)</u>	<u>(21,593)</u>	<u>(101,173)</u>	<u>-</u>	<u>(156,970)</u>
At 31 December 2022	<u>610,351</u>	<u>120,044</u>	<u>669,838</u>	<u>904,151</u>	<u>446,126</u>	<u>2,750,510</u>
Accumulated depreciation						
At 1 January 2022	546,105	139,565	585,012	695,776	446,126	2,412,584
Charge for the year	32,124	7,773	15,650	108,139	-	163,686
Disposals	<u>-</u>	<u>(33,557)</u>	<u>(21,452)</u>	<u>(59,551)</u>	<u>-</u>	<u>(114,560)</u>
At 31 December 2022	<u>578,229</u>	<u>113,781</u>	<u>579,210</u>	<u>744,364</u>	<u>446,126</u>	<u>2,461,710</u>
Net book value						
At 31 December 2021	<u>64,246</u>	<u>14,683</u>	<u>106,419</u>	<u>309,548</u>	<u>-</u>	<u>494,896</u>
At 31 December 2022	<u>32,122</u>	<u>6,263</u>	<u>90,628</u>	<u>159,787</u>	<u>-</u>	<u>288,800</u>

National Council for Special Education

Notes (forming part of the financial statements)

		2022	2021
		€	€
9.	RECEIVABLES		
	Prepayments	240,449	253,418
	Receivables	<u>99,559</u>	<u>77,685</u>
		<u>340,008</u>	<u>331,103</u>
	All receivables are due within one year.		
10.	CURRENT LIABILITIES	2022	2021
	Amounts falling due within one year	€	€
	Supplier payables	76,744	37,915
	Deferred income	-	-
	VAT	30,369	20,035
	Payroll deductions	36,476	25,484
	Provision for holiday pay	464,563	434,723
	Accruals	231,558	357,684
	Other payables	<u>18,968</u>	<u>18,996</u>
		<u>858,678</u>	<u>894,837</u>
11.	CAPITAL ACCOUNT	2022	2021
		€	€
	Opening balance	494,896	679,771
	Income used to acquire assets	-	66,225
	Released on disposal of assets	(42,410)	(35,263)
	Amortisation in line with asset depreciation	<u>(163,686)</u>	<u>(215,837)</u>
	Transfer to income and expenditure account	<u>(206,096)</u>	<u>(184,875)</u>
	Closing balance	<u>288,800</u>	<u>494,896</u>

12. COMMITMENTS UNDER OPERATING LEASES

The NCSE operates a network of 35 offices throughout the State including its Headquarters in Trim, County Meath. The majority of offices are rented from Government funded entities. Eight 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 6 commercial bodies:

- Lease 1 in Carlow for 3 years commencing 1 December 2019, annual rent and service charge €11,660
 - This lease was replaced by Lease 8
- Lease 2 in Trim for 2 years commencing 1 November 2021, annual rent €28,782
- Lease 3 in Dublin for 1 year commencing 26 August 2021, annual rent €162,592
 - This lease was replaced by Lease 5
- Lease 4 in Carlow for 3 years commencing 1 January 2020, annual rent and service charge €7,786
- Lease 5 in Dublin for 1 year commencing 26 August 2022, annual rent €162,592
- Lease 6 in Tullamore for 1 year commencing 1 January 2022, annual rent €15,129
- Lease 7 in Fermoy for 5 years commencing 1 May 2020, annual rent €10,000
- Lease 8 in Carlow for 3 years commencing 1 December 2022, annual rent and service charge €11,660
- Lease 9 in Tralee for 1 year commencing 1 January 2022, annual rent and service charge €24,493

The annual rental and service charge charged to the Income & Expenditure account for lease agreements amounted to €260,442 (2021: €250,613).

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

	2022	2021
	€	€
Within 1 year	151,218	175,638
During the years 2 to 5	35,681	47,318
Expiring thereafter	—	—
	<u>186,899</u>	<u>222,956</u>

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 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 7 Education Centres. There are written agreements in place for each Centre in 2022. In addition, NCSE occupies a premise in 1 primary school and there is a written agreement in place in 2022.

The NCSE has 8 letting agreements with 6 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 2022 is €967,245 (2021: €915,836).

National Council for Special Education

Notes (forming part of the financial statements)

14. 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.

The NCSE is required to accrue for the cost of unused annual leave entitlements at the end of each reporting period (Note 10). €464,563 was accrued at the year ended 31 December 2022 (2021: €434,723). All annual leave accumulated at year end 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.

15. NCSE RESPONSE TO DEALING WITH COVID-19 AND REMOTE WORKING

In relation to the Covid-19 global pandemic which emerged in early 2020, the NCSE responded to the crisis in line with government guidance. Staff had been working from home, with the support of IT systems, using various tools to continue their work. The organisation had made more resources available online for students, parents, and teachers. We continued to explore opportunities to enhance our online offerings. In line with the announcement of the lifting of restrictions in January 2022 by the Government, a phased return to the office for staff commenced towards the end of February. We maintained our regular meetings of Council, which also reverted to face to face meetings in 2022. Management continued to meet as required, to discuss any responses to challenges as they arose. Any risks associated with Covid were monitored by the Audit and Risk Committee and reported to Council. In addition, the ARC reviewed the controls in place as part of the SIC and internal and external audit and reviewed the effectiveness of controls in place, which were deemed adequate to manage the risks. A blended working policy for staff was agreed towards the end of 2022.

16. NCSE EXPANSION AND ADDITIONAL FUNDING

In September 2022, the Department of Education announced that funding for an additional 161 new staff would be provided to the NCSE across a number of areas. An additional €4 million was allocated in 2023 to facilitate the commencement of the recruitment process for these staff.

17. 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.

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Council at its meeting on the 23 February 2023 on the recommendation from the ARC at its meeting on 21 February 2023.

NATIONAL COUNCIL FOR SPECIAL EDUCATION

AN CHOMHAIRLE NÁISIÚNTA UM OIDEACHAS SPEISIALTA

**Tuarascáil agus Ráitis Airgeadais don
bhliain dar chríoch an 31 Nollaig 2022**

An Chomhairle Náisiúnta um Oideachas Speisialta

Tuarascáil agus Ráitis Airgeadais

CLÁR ÁBHAR

LEATHANACH

EOLAS	2
TUARASCÁIL AN ARD-REACHTAIRE CUNTAS AGUS CISTE	3 - 4
RÁITEAS RIALACHAIS AGUS TUARASCÁIL CHOMHALTAI NA COMHAIRLE	5 - 11
RÁITEAS AR RIALÚ INMHEÁNACH	12 - 14
RÁITEAS IONCAIM AGUS CAITEACHAIS AGUS CÚLCHISTÍ IONCAIM COIMEÁDTA	15
RÁITEAS AR IONCAM CUIMSITHEACH	16
RÁITEAS AR AN STAID AIRGEADAIS	17
RÁITEAS AR SHREAFÁÍ AIRGID	18
NOTAÍ LEIS NA CUNTAIS	19 - 29

An Chomhairle Náisiúnta um Oideachas Speisialta

Eolas

Comhaltaí na Comhairle Náisiúnta um Oideachas Speisialta:

2019-2022*¹

Joseph Hayes (Cathaoirleach)

Don Mahon (Leas-Chathaoirleach)

Áine Lynch

Anne Tansey

Antoinette Nic Gearailt

Clódagh Ní Mhaoilchiaráin

Deirbhile Nic Craith

Dharragh Hunt

Eamon Clavin

Eileen Daly

Pat Goff

Peter Archer

Angela O'Neill

Priomhfheidhmeannach:

Teresa Griffin (Chuaigh ar scor in Eanáir 2022)

John Kearney (Ceaptha i mí an Mhárta 2022)

An Cheannoifig:

1-2 Sráid an Mhuilinn, Baile Átha Troim, Co. na Mí

Cuntasóiri:

Crowe Ireland, 40 Bóthar Mespil, Baile Átha Cliath 4

Iniúcháirí:

Oifig an Ard-Reachtair Cuntas agus Ciste, 3A Sráid an Mhéara Uachtarach, Baile Átha Cliath 1

Baincéirí:

Banc na hÉireann, Faiche an Choláiste, Baile Átha Cliath 2

¹ Tá sonraí maidir le ballraíocht na Comhairle nua ar fáil ar leathanach 7.



An tArd Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

An Chomhairle Náisiúnta um Oideachas Speisialta

Tuairim faoi na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais na Comhairle Náisiúnta um Oideachas Speisialta (CNOS) don bhliain dar chríoch an 31 Nollaig 2022 faoi mar a cheanglaítear faoi fhorálacha an Achta um Oideachas do Dhaoine a bhfuil Riachtanais Speisialta Oideachais Acu, 2004. Cuimsítear sna ráitis airgeadais

- an ráiteas ar ioncam agus caiteachas agus cúlchistí coinnithe ioncaim
- an ráiteas ar ioncam cuimsitheach
- an ráiteas ar an staid airgeadais
- an ráiteas ar shreafaí airgid, agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar bheartais shuntasacha chuntasaíochta.

I mo thuairim, tugtar sna ráitis airgeadais léiriú fíor agus cothrom ar shócmhainní, dlíteanais agus staid airgeadais na Comhairle amháil an 31 Nollaig 2022 agus ar a ioncam agus caiteachas don bhliain 2022 i gcomhréir le Caighdeán um Thuairisciú Airgeadais (FRS) 102 - *an Caighdeán um Thuairisciú Airgeadais atá infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann*.

Bunús na tuairime

Thug mé faoi m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idirnáisiúnta um Iniúchóireacht faoi arna fhógairt ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúchóireachta. Déantar cur síos ar m'fhreagrachtaí faoi na caighdeáin siúd san aguisín leis an tuarascáil seo. Tá mé neamhspleách ar an gComhairle agus chomhlíon mé mo chuid freagrachtaí eiticiúla i gcomhréir leis na caighdeáin.

Creidim gur leor agus gur cuí an fhianaise iniúchóireachta a fuair mé chun bunús a sholáthar do mo thuairim.

Tuairisciú ar fhaisnéis eile seachas na ráitis airgeadais, agus ar cheisteanna eile

Chuir an Chomhairle faisnéis áirithe eile i láthair, sa mhullach ar na ráitis airgeadais. Cuimsítear ann seo an ráiteas rialachais agus tuarascáil chomhaltaí na Comhairle agus an ráiteas ar rialú inmheánach.

Déantar cur síos ar m'fhreagrachtaí chun tuairisciú a dhéanamh maidir leis an bhfaisnéis siúd, agus ar cheisteanna áirithe eile ar a dtuairiscím mar eisceacht, san aguisín leis an tuarascáil seo.

Níl aon rud le tuairisciú agam i ndáil leis na hábhair sin.

Mary Henry
Le haghaidh agus thar ceann an
Ard-Reachtaire Cuntas agus Ciste

20 Nollaig 2023

Aguisín leis an tuarascáil

Freagrachtaí Chomhaltaí na Comhairle

Tá na comhaltaí freagrach as an méid seo a leanas:

- ullmhú na ráiteas airgeadais bliantúil san fhoirm a fhorordaítear faoin Acht um Oideachas do Dhaoine a bhfuil Riachtanais Speisialta Oideachais Acu, 2004
- a chinntiú go dtugtar sna ráitis airgeadais leiriú fíor agus cóir i gcomhréir le FRS102
- rialtacht na n-idirbheart a chinntiú
- measúnú a dheanamh ar cé acu an bhfuil nó nach bhfuil úsáid an ghnóthais leantaigh chuntasaíochta cuí, agus
- an rialú inmheánach sin a dheimhniú siad is gá lena chumasú ráitis airgeadais a ullmhú atá saor ó mhíshonrí ábhartha, cé acu más calaóis nó earráid is cúis leis.

Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

Ceanglaítear orm faoin Acht um Oideachas do Dhaoine a bhfuil Riachtanais Speisialta Oideachais Acu, 2004 chun iniúchadh a dhéanamh ar ráitis airgeadais na Comhairle agus chun tuairisciú a dhéanamh orthu le Tithe an Oireachtais.

Tá sé mar chuspóir agam agus an t-iniúchadh á dhéanamh agam dearbhú réasúnach a fháil ar cé acu atá nó nach bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha, bíodh calaóis nó earráid mar chúis leis. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe. Mar sin féin, ní deimhniú é gur i ngach cás ina bhfuil sé ann a aimseofar míráiteas ábhartha le linn iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht. Is féidir le míráitis teacht as calaóis nó earráid agus meastar iad a bheith ábhartha más amhlaidh ina n-aonar nó mar chomhiomlán go bhféadfaí a bheith ag súil leis le réasún go rachadh siad i bhfeidhm ar chinntí eacnamaíochta a dhéanann úsáideoirí ar bhonn na ráiteas airgeadais sin.

Mar chuid d'iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht, úsáidim breithiúnas gairmiúil agus coinnim sceipteachas gairmiúil ar bun ar fud an iniúchta. Le linn déanamh amhlaidh,

- Déanaim sainaitheint agus measúnú ar na rioscaí a bhaineann le míráiteas ábhartha sna ráitis airgeadais de bharr calaíse nó earráide; ceapaim nósanna imeachta iniúcháireachta atá freagrúil do na rioscaí sin agus cuirim i bhfeidhm iad; agus faighim fianaise iniúchta is leor agus is cuí chun bunús a thabhairt do mo thuairim. Is airde an baol nach mbraithe míráiteas ábhartha de bharr calaíse ná de bharr earráide, toisc go bhféadfadh claonpháirteachas, brionnú, easnamh d'aon ghnó, mífhaisnéis nó sárú ar an rialú inmheánach a bheith i gceist le calaóis.
- Gnóthaím tuiscint ar rialú inmheánach atá ábhartha don iniúchadh chun nósanna imeachta iniúcháireachta a dhearadh atá oiriúnach do na cúinsí. Ní dhéanaim amhlaidh, áfach, chun tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- Déanaim meastóireacht ar a chúil atá na beartais chuntasaíochta a úsáideadh agus ar a réasúnaí atá na meastacháin chuntasaíochta agus an nochtadh gaolmhar.
- Déanaim cinneadh ar a chúil atá sé bunús gnóthais leantaigh na cuntasaíochta a úsáid agus, bunaithe ar an bhfianaise iniúchta a fuarthas, déanaim cinneadh ar cé acu is ann nó nach ann d'éiginnteacht ábhartha a bhaineann le heachtraí nó dálaí a d'fhéadfadh amhras suntasach a chaitheamh ar an gcumas atá ag an gComhairle leanúint de bheith ag feidhmiú mar ghnóthas leantach. Má chinneim gurb ann d'éiginnteacht ábhartha, ceanglaítear orm aird a tharraingt i mo thuarascáil ar an nochtadh gaolmhar sna ráitis airgeadais nó, i gcás nach leor an nochtadh sin, ceanglaítear orm mo thuairim a athrú. Tá mo chinntí bunaithe ar an bhfianaise iniúchta a fuarthas suas go

dáta mo thuarascála. Mar sin féin, d'fhéadfadh eachtraí nó dálaí amach anseo a chur faoi deara go scoirfeadh an Chomhairle de bheith ag feidhmiú mar ghnóthas leantach.

- Déanaim meastóireacht ar chur i láthair, struchtúr agus ábhar foriomlán na ráiteas airgeadais, lena n-áirítear an nochtadh, agus ar cé acu a chuirtear nó nach gcuirtear na hidirbhearta agus na heachtraí bunúsacha i láthair ar bhealach cóir sna ráitis airgeadais.

Déanaim cumarsáid leis na daoine sin a gcuirtear de chúram orthu déileáil le rialachas maidir le raon feidhme agus uainiú beartaithe an iniúchta agus le fionnachtana suntasacha an iniúchta, lena n-áirítear aon easnamh shuntasacha i rialú inmheánach a shainithním le linn m'iniúchta, i measc ábhair eile.

Tuairiscím trí eisceacht freisin i gcás gurb amhlaidh, i mo thuairimse,

- nach bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim do m'iniúchadh, nó
- nár leor na taifid chuntasaíochta chun mé a chumasú iniúchadh réidh cuí a dhéanamh ar na ráitis airgeadais, nó
- nach bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

Faisnéis seachas na ráitis airgeadais

- Ní chumhdaíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a chuirtear i láthair sna ráitis airgeadais sin, agus ní chuirim aon chinneadh dearbhaithe in iúl ina leith.
- I dtaca le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na Caighdeán Idirnáisiúnta um Iniúcháireacht an fhaisnéis eile a chuirtear i láthair a léamh agus, le linn déanamh amhlaidh, a bhreithniú cé acu is amhlaidh nó nach amhlaidh go bhfuil an fhaisnéis eile neamh-chomhsheasmhach go hábhartha leis na ráitis airgeadais nó le heolas a gnóthaíodh le linn an iniúchta nó go bhfuil an chuma uirthi ar shlí eile go ndearnadh míráiteas ábhartha ina leith. Más amhlaidh, bunaithe ar an obair a rinne mé, go gcinnim go ndearnadh míráiteas ábhartha ar an bhfaisnéis eile sin, ceanglaítear orm an fíoras sin a thuairisciú.

Tuairisciú ar ábhair eile

- Déantar m'iniúchadh trí thagairt do na cúinsí speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistiú agus lena n-oibriú. Tuairiscím i gcás go sainithním ábhair ábhartha a bhaineann leis an dóigh ar cuireadh gnó poiblí i gcrích.
- Féachaim le linn an iniúchta le fianaise a fháil ar rialtacht na n-idirbheart airgeadais. Tuairiscím i gcás go sainithním aon chás ábhartha nár caitheadh airgead poiblí do na críocha a bhí beartaithe ann nó nach ndearnadh na hidirbhearta de réir na n-údarás a bhí á rialú ann

An Chomhairle Náisiúnta um Oideachas

Ráiteas Rialachais agus Tuarascáil Chomhaltaí na Comhairle

Rialachas

Bunaíodh an Chomhairle Náisiúnta um Oideachas Speisialta (CNOS) mar chomhlacht reachtúil neamhspleách le hordú Aire Oideachais agus Eolaíochta na linne sin i mí na Nollag 2003. Bunaíodh go foirmiúil i faoin Acht um Oideachas do Dhaoine a bhfuil Riachtanais Speisialta Oideachais Acu, 2004 (Acht EPSEN), le heifeacht ón 1 Deireadh Fómhair 2005.

Leagtar amach feidhmeanna na Comhairle in alt 20 d'Acht EPSEN. Tá an Chomhairle cuntasach don Aire Oideachais agus tá sé freagrach as dea-rialachas a chinntiú. Déanann an Príomhoifigeach Feidhmiúcháin foireann, riarachán agus gnó na Comhairle a bhainistiú agus a rialú i gcoitinne, mar atá leagtha amach in alt 24 den Acht um Oideachas do Dhaoine a bhfuil Riachtanais Speisialta Oideachais Acu. Tá an Príomhoifigeach Feidhmiúcháin (an POF) agus an fhoireann bainistíochta sinsearaí freagrach as bainistíocht, rialú agus treorú rialta laethúil CNOS. Caithfidh an POF agus an fhoireann bainistíochta sinsearaí cloí leis an treorú straitéiseach a thugtar sa Ráiteas Straitéise (2023-2026) a cheadaigh an Chomhairle, agus caithfidh siad a chinntiú go mbíonn tuiscint shoiléir ag na comhaltaí go léir den Chomhairle ar na príomhghníomhaíochtaí agus na príomhchinntí a bhaineann leis an aonán, agus le haon rioscaí suntasacha is dochúl a thiochfaidh aníos.

Freagrachtaí na Comhairle

Tá obair agus freagrachtaí na Comhairle leagtha amach san Acht um Oideachas do Dhaoine a bhfuil Riachtanais Speisialta Oideachais Acu agus sa Treoir Rialachais Chorporaidigh do Chomhaltaí den Chomhairle, rud ina dtugtar breac-chuntas sonrath ar na nithe atá forchoimeáda don Chomhairle. Tá tuilleadh eolais faoi ghnó agus dualgais na Comhairle i dTearmaí Tagartha agus Buan-Orduithe na Comhairle. I measc na buan-earraí a bhreithníonn an Chomhairle, tá an méid seo a leanas:

- dearbhú leasanna
- tuarascálacha ó choistí
- tuarascálacha airgeadais/cuntais bhainistíochta
- tuarascálacha feidhmíochta
- ceisteanna forchoimeáda
- athbhreithniú ar rioscaí a bhaineann le CNOS

Ceanglaítear in Alt 29 d'Acht EPSEN ar Chomhairle CNOS gach cuntas cuí agus rialta a choimeád ar airgead a fuair sé nó a chaith sé, i gcibé foirm a fhaomhfaidh an tAire Oideachais le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe. Agus na ráitis airgeadais seo á n-ullmhú ag CNOS, ceanglaítear uirthi:

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama
- na ráitis airgeadais a réiteach ar bhonn gnóthas leantach, mura cuí a mheas go leanfaidh an Bord de bheith ag oibriú
- a lua cibé acu ar cloíodh nó nár cloíodh le caighdeáin infheidhme chuntasaíochta, faoi réir aon imeachtaí ábhartha a nochtar agus a mhíntear sna ráitis airgeadais.

Tá an Chomhairle fhreagrach freisin as leabhair chuntais chearta a choimeád ina nochtar, le cruinneas réasúnta ag tráth ar bith, a seasamh airgeadais agus a chuirfidh ar a cumas cinnte a dhéanamh de go gcomhlíonann na ráitis airgeadais ceanglais Acht EPSEN. Cloíonn CNOS le nósanna imeachta cuntasaíochta an rialtais le linn dí na ráitis airgeadais a ullmhú faoin gCaighdeán um Thuairiscíú Airgeadais 102 (an Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann).

An Chomhairle Náisiúnta um Oideachas

Ráiteas Rialachais agus Tuarascáil Chomhaltaí na Comhairle

Tá an Chomhairle freagrach as an bplean agus an buiséad bliantúil a fhaomhadh. Tugadh faoi mheastóireacht ar fheidhmíocht CNOS trí thagairt a dhéanamh don phlean agus buiséad bliantúil ar tugadh faoi ag cruinniú na Comhairle an 24 Feabhra 2023. Tá an Chomhairle freagrach, chomh maith, as a sócmhainní a chosaint agus, dá bhri sin, as dul i mbun bearta réasúnta chun cosc a chur ar chialais agus ar neamhrialtachtaí eile nó iad a bhrath. Déanann an Chomhairle measúnú cuí ar phríomhrioscaí CNOS freisin, lena n-áirítear cur síos a dhéanamh ar na rioscaí sin nuair is cuí agus bearta gaolmhara maolaithe a chur i bhfeidhm.

Measann an Chomhairle go dtugtar léargas fírinneach agus cóir i ráitis airgeadais CNOS ar fheidhmíocht airgeadais agus staid airgeadais CNOS an 31 Nollaig 2022.

Struchtúr na Comhairle

Tá Cathaoirleach agus dáréag gnáthchomhaltaí sa Chomhairle agus is é/i an tAire Oideachais agus Scileanna a cheapann gach duine díobh ar feadh théarma 4 bliana. In 2022, ba mhná seachtar den Chomhairle agus ba fhir seisear díobh. Chuaigh ballraíocht na Comhairle in éag i gcás gach comhalta ar an 31 Nollaig 2022.

Tá oibleagáid ar an gComhairle teacht le chéile sé huairé in aghaidh na bliana, ar a laghad. Tháinig an Chomhairle le chéile na oi n-uairé in 2022. Sonraítear sa tábla thíos an tréimhse cheapacháin do chomhaltaí reatha:

Ballraíocht Chomhairle CNOS 2019-2020

Comhalta na Comhairle	Ról	Treimhse an Cheapacháin
Joseph Hayes*	Cathaoirleach	21 Nollaig 2018-31 Nollaig 2022
Don Mahon*	Leaschathaoirleach	21 Nollaig 2018-31 Nollaig 2022
Peter Archer	Gnathchomhalta	19 Feabhra 2019-31 Nollaig 2022
Eamon Clavin	Gnathchomhalta	19 Feabhra 2019-31 Nollaig 2022
Eileen Daly	Gnathchomhalta	19 Feabhra 2019-31 Nollaig 2022
Pat Goff	Gnathchomhalta	19 Feabhra 2019-31 Nollaig 2022
Darragh Hunt	Gnathchomhalta	19 Feabhra 2019-31 Nollaig 2022
Aine Lynch*	Gnathchomhalta	21 Nollaig 2018-31 Nollaig 2022
Clodagh Ni Mhaoilchiarain	Gnathchomhalta	19 Feabhra 2019-31 Nollaig 2022
Deirbhile Nie Craith	Gnathchomhalta	19 Feabhra 2019-31 Nollaig 2022
Antoinette Nie Gearailt*	Gnathchomhalta	21 Nollaig 2018-31 Nollaig 2022
Anne Tansey*	Gnathchomhalta	21 Nollaig 2018-31 Nollaig 2022

Tá an dara téarma as a chéile ar an gComhairle á dhéanamh ag na comhaltaí sin a bhfuil reiltín (*) in aice lena n-ain

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas Rialachais agus Tuarascáil Comhaltaí an Bhoird

Cuireadh tús leis an obair chun Comhairle nua a cheapadh ar an 1 Eanáir 2023. Leagtar amach sa tábla thíos ról agus tréimhse cheapacháin na gcomhaltaí go léir:

Comhaltaí Chomhairle CNOS 2023-2026

Comhalta Chomhairle	Ról	Tréimhse Cheapacháin
An Dr Fergal Lynch	Cathaoirleach	22 Lúnasa 2023-31 Nollaig 2026
Pat Goff*	Leaschathaoirleach	1 Eanáir 2023-31 Nollaig 2026
An Dr Peter Archer*	Gnáthchomhalta	1 Eanáir 2023-31 Nollaig 2026
Eamon Clavin ²	Gnáthchomhalta	20 Aibreán 2023-31 Nollaig 2026
Catherine Cross	Gnáthchomhalta	1 Eanáir 2023-31 Nollaig 2026
Eileen Daly*	Gnáthchomhalta	1 Eanáir 2023-31 Nollaig 2026
Diarmuid Dullaghan	Gnáthchomhalta	20 Aibreán 2023-31 Nollaig 2026
Dharragh Hunt*	Gnáthchomhalta	1 Eanáir 2023-31 Nollaig 2026
An Dr Yvonne Kennedy	Gnáthchomhalta	20 Aibreán 2023-31 Nollaig 2026
An Dr Deirbhile Nic Craith*	Gnáthchomhalta	1 Eanáir 2023-31 Nollaig 2022
Angela O'Neill*	Gnáthchomhalta	1 Eanáir 2023-31 Nollaig 2022
Caroline Quinn	Gnáthchomhalta	1 Eanáir 2023- 31 Nollaig 2026
An Dr Michael Redmond	Gnáthchomhalta	1 Eanáir 2023- 31 Nollaig 2026

Tá an dara téarma as a chéile ar an gComhairle á dhéanamh ag na comhaltaí sin a bhfuil réiltín (*) in aice lena n-ainm.

Bhunaigh an Chomhairle 5 Choiste faoi Alt 33 den Acht EPSEN. Tuairiscíonn na Coistí chuig an gComhairle de réir a dtéarmaí tagartha agus a dtreoirlínte rialachais arna gcinneadh ag an gComhairle. Fónann comhaltaí na Comhairle ar Choiste amháin nó ar líon níos mó ná sin. I gcás an Choiste Iniúchóireachta & Riosca, tá Cathaoirleach seachtrach ceaptha ag an gComhairle a bhfuil taithe ábhartha aige.

² Bhí sé ina bhall den Chomhairle dheireanach agus chríochnaigh an téarma an 31 Nollaig 2022. Ceapadh ar an 20 Aibreán 2023 é faoi phróiseas eile.

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas Rialachais agus Tuarascáil Comhaltaí an Bhoird

Is iad seo a leanas na Coistí atá ar bun:

1. An Coiste Iniúchóireachta agus Riosca

Cuimsítear sa Choiste triúr comhaltaí den Chomhairle agus Cathaoirleach neamhspleách san áireamh. Is é ról an Choiste Iniúchóireachta agus Riosca tacú le CNOS maidir leis na freagrachtaí atá air as saincheisteanna riosca, rialaithe agus rialachais trí athbhreithniú a dhéanamh ar a chuimsithí atá dearbhuithe maidir le riachtanais dearbhaithe na Comhairle a chomhlíonadh agus trí athbhreithniú a dhéanamh ar a iontaofa agus a shláine atá na dearbhuithe sin.

Is neamhspleách atá an Coiste le linn dó a chuid feidhmeanna agus freagrachtaí a chomhlíonadh agus le linn dó a chlár oibre a chinneadh agus monatóireacht a dhéanamh air. Níl sé faoi réir ordú ná rialú ó aon pháirtí eile a d'fhéadfadh cur as do le linn dó a chuid feidhmeanna a chomhlíonadh. Tagann an Coiste le chéile ceithre huair ar a laghad in aghaidh na bliana agus scaiptear miontuairiscí na gcruinnithe ar gach comhalta den Chomhairle. Tugann an Coiste Iniúchóireachta agus Riosca tuairisc don Chomhairle tar éis gach cruinnithe de chuid an Choiste.

Is iad na comhaltaí den Choiste Iniúchóireachta agus Riosca: Lisa Campbell (Cathaoirleach neamhspleách), Peter Archer, Don Mahon agus Antoinette Nie Gearailt. Reáchtaladh ceithre chruinniú den Choiste Iniúchóireachta agus Riosca in 2022. Bunaíodh coiste nua in 2023; ceapadh Lisa Campbell (Cathaoirleach) agus Peter Archer an athuair, agus ceapadh Pat Goff agus Deirbhile Nic Craith ina gcomhaltaí nua.

2. Coiste Feidhmíochta an POF

Cuimsíonn Coiste Feidhmíochta an Phríomhoifigigh Feidhmíocháin triúr comhaltaí den Chomhairle, lena n-áirítear Cathaoirleach na Comhairle. Is é ról an Choiste athbhreithniú a dhéanamh ar fheidhmíocht an Phríomhoifigigh Feidhmíocháin i ndail le Plean Gnó na heagraíochta. Reáchtáiltear dhá chruinniú ar a laghad den choiste seo gach bliain. Is iad seo na comhaltaí de Choiste Feidhmíochta an Phríomhoifigigh Feidhmíocháin: Joseph Hayes (Cathaoirleach), Peter Archer agus Antoinette Nie Gearailt. Reáchtáladh dhá chruinniú de Choiste Feidhmíochta an POF in 2022. Bunaíodh coiste nua in 2023; ceapadh Peter Archer an athuair agus ceapadh Fergal Lynch (Cathaoirleach) agus Pat Goff ina gcomhaltaí nua.

3. An Coiste Airgeadais

Cuimsíonn an Coiste Airgeadais ceathrar comhaltaí den Chomhairle. Is é ról an Choiste Airgeadais an Chomhairle a choinneáil ar an eolas faoina staid airgeadais agus comhairle a thabhairt di ina leith. Tá ról comhairleach ag an gCoiste agus tá uirthi tuairiscí agus moltaí a dhéanamh chun tacú le cinnteoireacht airgeadais na Comhairle. Is iad comhaltaí an Choiste Airgeadais: Antoinette Nie Gearailt (Cathaoirleach), Eileen Daly, Deirbhile Nic Craith agus Pat Goff. Thionóil an Coiste Airgeadais sé chruinniú in 2022. Bunaíodh coiste nua in 2023; ceapadh Deirbhile Nic Craith (Cathaoirleach nua) agus Eileen Daly an athuair agus ceapadh Caroline Quinn agus Dermot Dullaghan ina gcomhaltaí nua.

4. An Coiste Taighde

Cuimsíonn an Coiste Taighde ceathrar comhaltaí den Chomhairle. Tugann an Coiste Taighde comhairle don Chomhairle maidir leis an mbeartas agus an clár taighde agus déanann sé rannchuidiú saineolach cuí maidir le forbairt straitéiseach bheartas taighde na Comhairle, lena n-áirítear a clár bhliantúil taighde. Is iad comhaltaí an Choiste Taighde: Peter Archer (Cathaoirleach), Dharragh Hunt, Áine Lynch agus Anne Tansey. Thionóil an Coiste Taighde trí chruinniú in 2021. Bunaíodh coiste nua in 2023; ceapadh Peter Archer (ina Chathaoirleach an athuair) agus Dharragh Hunt an athuair agus ceapadh Catherine Cross agus Yvonne Kennedy ina gcomhaltaí nua.

5. An Coiste Straitéise agus Beartais

Cuimsíonn an Coiste Straitéise agus Beartais ceathrar comhaltaí den Chomhairle. Is é an ról atá aige rannchuidiú cuí a dhéanamh le linn comhairle beartais a fhorbairt agus le linn ghníomhaíochtaí straitéiseacha leanúnacha na Comhairle. Is iad seo na comhaltaí den Choiste Straitéise agus Beartais: Don Mahon (Cathaoirleach), Eamon Clavin agus Clódagh Ní Mhaoilchiaráin. Reáchtáladh 6 chruinniú den choiste seo in 2022. Bunaíodh coiste nua in 2023; ceapadh Angela O'Neill an athuair agus ceapadh Pat Goff (Cathaoirleach nua), Eamonn Clavin agus Michael Redmond ina gcomhaltaí nua.

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas Rialachais agus Tuarascáil Comhaltaí an Bhoird

Scieideal Freastail, Táillí agus Costas

Leagtar amach thíos scieideal freastail ag cruinnithe na Comhairle agus Coiste don bhliain 2022, na táillí agus na costais a íocadh le gach comhalta dá ndualgais de chuid na Comhairle ina measc:

	An Chomhairle	Coiste Iniúchóirachta & Riosca	Coiste Feidhmíochta POF	Coiste Airgeadais	Taighde & Beartas	Táillí 2022 €	Costais 2022 €
Líon na gcrúinnithe							
Joseph Hayes	8		2				692
Don Mahon	8	4			6		
Peter Archer	7	4	2	3			363
Eamon Clavin	8				6		137
Eileen Daly	5		4				466
Pat Goff	9		6				
Dharragh Hunt	9			3			
Áine Lynch	7			2			
Clódag Ní Mhaoilchiaráin	7				6		911
Deirbhile Nic Craith	8		6				373
Antoinette Nic Gearailt	8	4	2	6			
Anne Tansey	7			2			
Lisa Campbell* ³	N/Bh	4					
Angela O'Neill	7				3		
Iomlán	9	4	2	6	3	6	2,942

Ní íoctar táillí le comhaltaí na Comhairle as a ról mar chomhaltaí Comhairle de chuid CNOS.

Móráthruithe ó thaobh Pearsanra

Aistríodh beirt Phríomhoifigeach amach agus cuireadh daoine ar chomhghráid leo ina n-áit.

Nochtuithe a Cheanglaítear leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú (2016)

Tá an Chomhairle freagrach as a chinntiú gur chloígh CNOS le riachtanais an Chóid Cleachtais um Rialachas Comhlachtaí Stáit (“an Cód”), arna fhoilsiú ag an Roinn Caiteachas Phoibli agus Athchóirithe i mí Lúnasa 2016. Éilíonn an Cód na nochtuithe thall.

³ Níl Lisa Campbell ina comhalta den Chomhairle. Ceapadh í ina cathaoirleach seachtrach le tairní ábhartha ar an gCoiste Iniúchóireachta agus Riosca.

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas Rialachais agus Tuarascáil Comhaltaí an Bhoird

Miondealú ar Shochair Ghearrthéarma Fostaithe

Rangaítear sochair gearrthéarma fostaithe atá de bhreis ar €60,000 sna bandaí seo a leanas:

Raon sochar iomlán na bhfostaithe		Líon na bhfostaithe	
Ó	Chuig	2022	2021
€60,000 -	€ 69,999	37	66
€70,000 -	€ 79,999	31	11
€80,000 -	€ 89,999	7	5
€90,000 -	€ 99,999	3	2
€100,000 -	€ 109,999	-	1
€110,000 -	€ 119,999	2	2
€120,000 -	€ 129,999	-	-
€130,000 -	€ 139,999	-	-
€140,000 -	€ 149,999	-	-
€150,000 -	€ 159,999	-	1
€160,000 +		-	-

Is Ard-Rúnaí Cúnta de chuid na státseirbhíse an Príomhoifigeach Feidhmiúcháin (POF).

Ba ionann luach saothair iomlán an POF don tréimhse airgeadais agus €122,023 (2021: €154,597).

B'ionann an luach saothair iomlán do phríomhphearsanra bainistíochta do 2022 agus €558,947 (2021: €539,169).

Áirítear le príomhphearsa bainistíochta an POF agus Príomhoifigigh a thuairiscíonn go díreach chuig an POF.

Costais Sainchomhairleoireachta

Áirítear le Costais Sainchomhairleoireachta an costas a bhain le comhairle sheachtrach a chur ar an mbainistíocht agus ní áirítear feidhmeanna 'gnó mar is gnách' a seachfhoinsíodh leo.

	2022	2021
	€	€
Sainchomhairleoireacht TF	55,634	9,274
Feabhsú Próisis Ghnó	-	70,467
Comhairle Cumarsáide	4,463	14,117
Costas Iomlán na Sainchomhairleoireachta	60,097	93,858

Costais agus Réitigh Dlí

Tugtar miondealú sa tábla thíos ar na méideanna a aithnítear mar chaiteachas sa tréimhse tuairiscithe maidir le himeachtaí dlíthiúla. Is é CNOS an freagróir ainmnithe i líon beag cásanna dlí a bhféadfadh CNOS costais bhreise a taibhiú, ach níorbh fhéidir na costais seo a mheas go cruinn, áfach.

	2022	2021
	€	€
Costais dlí	185,498	181,920

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas Rialachais agus Tuarascáil Comhaltaí an Bhoird

Caiteachas Taistil agus Cothabhála

Rangaítear costais taistil agus cothabhála mar seo a leanas :

	2022	2021
	€	€
Intíre:		
An Chomhairle ¹	2,942	34
Fostaithe	1,071,863	411,770
Idirnáisiúnta:		
An Chomhairle	Neamhní	Neamhní
Fostaithe	6,503	1,369
Iomlán	<u>1,081,308</u>	<u>413,173</u>

Tá costais taistil agus chothaithe do rannpháirtithe a d'fhreastail ar thionscnaimh forbartha gairmiúla taifeadta leagtha amach ina aonar i Nóta 4 - Caiteachas.

Caiteachas Fáilteachais:

Seo a leanas an caiteachas fáilteachais:

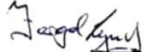
	2022	2021
	€	€
Fáilteachas	-	-

Ráiteas maidir le Comhlíonadh

Ghlac an Chomhairle leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú (2016) agus chuir sé nósanna imeachta i bhfeidhm lena chinntiú go gcomhlíontar an Cód.

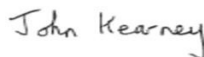
Chomhlíon CNOS an ceanglais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú in 2022.

Síniú:



An Dr Fergal Lynch
Cathaoirleach

Dáta: 19 Nollaig 2023



John Kearney
Príomhoifigeach
Feidhmiúcháin

Dáta: 19 Nollaig 2023

¹ Ní bhaineann caiteachas na Comhairle ach le speansais a bhaineann le gnó na Comhairle.

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas faoi Rialú Inmheánach

Raon Freagrachta

Thar ceann Chomhairle CNOS, aithním an fhreagracht atá ar an mBord as a chinntiú go ndéantar córas éifeachtach rialaithe inmheánaigh airgeadais a chothabháil agus a fheidhmiú. Agus an fhreagracht sin á comhlíonadh, tugtar aird ar cheanglais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú (2016).

Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a choinneáil ar leibhéal inghlactha, seachas deireadh a chur leis. Dá bhrí sin, ní fhéadann an córas ach dearbhú réasúnach agus ní dearbhú iomlán a chur ar fáil go gcosnaítear sócmhainní, go n-údaraitear idirbhearta agus go dtaifeadtar iad go cuí agus go gcoisctear earráidí ábhartha agus mírialtachtaí nó go mbraítear iad ar bhealach tráthúil.

Bhí córas rialaithe inmheánaigh, atá ag teacht leis an treoir arna heisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm i CNOS don bhliain dar chríoch an 31 Nollaig 2012 agus suas go dtí an dáta a ceadaíodh na ráitis airgeadais, ach amháin i gcás mír amháin atá leagtha amach thíos san alt faoi shaincheisteanna a bhaineann le Rialú Inmheánach.

Cumas Riosca a Láimhseáil

Tá Coiste Iniúchóireachta agus Riosca i bhfeidhm ag CNOS ina bhfuil triúr comhaltaí den Chomhairle agus comhalta seachtrach amháin a bhfuil saineolas airgeadais agus iniúchóireachta acu. Tá an duine seo ina Chathaoirleach.

Tháinig an Coiste Iniúchóireachta agus Riosca le chéile ceithre huaire in 2022.

Chomh maith leis sin, chuir Comhairle CNOS feidhm iniúchóireachta inmheánaí ar bun a bhfuil sách acmhainní aici agus a sheolann clár oibre a chomhaontaítear leis an gCoiste Iniúchóireachta agus Riosca agus a ndearna Comhairle CNOS a fhaomhadh.

Chuir an Coiste Iniúchóireachta agus Riosca beartas bainistíochta riosca le chéile agus rinne Comhairle CNOS é a fhaomhadh. Leagtar amach ann fonn riosca CNOS, na próisis bainistíochta riosca atá i bhfeidhm aige agus ina sonraítear na ról atá ag baill foirne agus na freagrachtaí atá orthu ó thaobh riosca de. Eisíodh an beartas chuig gach ball foirne ar dóigh dóibh obair de réir bheartais bhainistíochta riosca Spóirt Éireann ionas gur féidir leo an lucht bainistíochta a chur ar an eolas faoi rioscaí atá ag teacht chun cinn, laigí a rialú agus freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá réimse oibre féin.

Creat Riosca agus Rialaithe

Tá córas bainistíochta riosca curtha i bhfeidhm ag an NCSE a shainathníonn agus a thuairiscíonn príomhrioscaí agus na gníomhaíochtaí bainistíochta atá á nglacadh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú.

Tá clár riosca i bhfeidhm a shainathníonn na príomhrioscaí atá roimh an NCSE agus táthar tar éis iad sin a shainaitheint, a mheasúnú agus a rangú de réir a dtábhacht. Déanann an Coiste Iniúchóireachta, Riosca & Airgeadais athbhreithniú agus uasdátú ar an gelár ar bhonn bliantúil agus tugtar eolas chun dáta maidir leis na 5 riosca is mó ag gach cruinniú de chuid an Choiste Iniúchóireachta agus Riosca. Úsáidtear torthaí na n-athbhreithnithe sin chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí a bhainistiú ag leibhéal inghlactha.

Mionsonraítear sa chláir rioscaí na rialuithe agus na gníomhaíochtaí is gá chun rioscaí agus freagracht a mhaolú maidir le hoibriochtaí a shanntar ar bhail foirme ar leith. Dearbhaím go bhfuil timpeallacht rialaithe i bhfeidhm ina gcumaisítear na gnéithe seo a leanas.

- tá doiciméadú déanta ar na nósanna imeachta i leith na bpríomhphróisis ghnó uile, tá freagrachtaí airgeadais sannta ag leibhéal na bainistíochta, chomh maith le cuntasacht chomhréire;
- tá córas buiséadaithe iomchuí i bhfeidhm lena mbaineann buiséad bliantúil ar a ndéanann an bhainistíocht sinsearach athbhreithniú ar bhonn rialta,

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas faoi Rialú Inmheánach

- is ann do nósanna imeachta chun slándáil na gcóras teicneolaíochta faisnéise a chinntiú; agus
- córais atá i bhfeidhm chun sócmhainní a chosaint.

Monatóireacht agus Athbhreithniú Leanúnach

Bunaíodh nósanna imeachta foirmiúla chun monatóireacht a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl dóibh siúd atá freagrach as dul i mbun gníomh ceartaitheach agus don bhainistíocht agus an Chomhairle, sa chas gurb iomchuí, ar bhealach tráthúil.

Deimhním go bhfuil na córais leanúnacha monatóireachta seo a leanas i bhfeidhm:

- sainaitníodh príomhríosaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus tuairisc a thabhairt ar aon easnaimh a aithníodh;
- bunaíodh socruithe tuairiscithe ar gach leibhéal sa chás gur sannadh freagracht as bainistíocht airgeadais; agus
- déanann an bhainistíocht shinsearach athbhreithnithe rialta ar fheidhmíocht thréimhsiúil agus bhliantúil agus ar thuarascálacha airgeadais a léiríonn feidhmíocht i gcoinne buiséid/réamhaisnéisí.

Bainistíocht agus Tuairiscíú Airgeadais

Éilíonn an Cód Cleachtais ar an gCoiste Iniúchóireachta agus Riosca athbhreithniú a dhéanamh ar dhréachtchuntais sula moltar iad a ghlacadh ag an gComhairle roimh chur isteach le haghaidh iniúchta. Rinne an Coiste Iniúchóireachta agus Riosca athbhreithniú ar na dréachtchuntais ar an 21 Feabhra 2023 agus ag cruinniú an Choiste ar an 23 Feabhra 2023, mhol sé go nglacfaidh an Chomhairle leo.

Soláthar

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag CNOS chun a chinntiú go gcomhlíontar na rialacha agus na treoirlínte reatha soláthair. Cuirtear béim ar rudaí a bhaineann le rialuithe maidir le soláthar thíos faoin teideal ‘Saincheisteanna maidir le Rialú Inmheánach’.

Athbhreithniú ar Éifeachtúlacht

Deimhním go bhfuil nósanna imeachta ag CNOS chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialuithe.

Is í obair na n-iniúchóirí inmheánacha agus seachtracha, an Coiste Iniúchóireachta agus Riosca a dhéanann formhaoirseacht ar a gcuid oibre, agus an lucht ardbhainistíochta laistigh de CNOS atá freagrach as an gcreat rialaithe inmheánaigh a fhorbairt agus a chothabháil a chuireann bonn eolais le monatóireacht agus athbhreithniú CNOS ar éifeachtúlacht an chórais rialaithe inmheánaigh airgeadais. Cuirtear san áireamh gur thosaigh foireann an NCSE ag obair ón mbaile chun seirbhísí a sholáthar go luath in 2020 chun cloí le treoirlínte an Rialtais ar Covid, féach nóta 15 chun tuilleadh eolais a fháil.

Is féidir liom a dhearbú go ndearna an Chomhairle a hathbhreithniú bliantúil ar éifeachtúlacht na rialuithe inmheánacha ag cruinniú na Comhairle ar an 29 Márta 2023.

Tá an Chomhairle sásta go leanann na rialuithe atá i bhfeidhm laistigh de CNOS ag feidhmiú go sásúil agus go héifeachtach.

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas faoi Rialú Inmheánach

Saincheisteanna a bhaineann le Rialú Inmheánach

Le linn 2022, tabhaíodh caiteachas de luach €236,952 a bhain le 20 cás le 13 soláthraí maidir le hearraí agus seirbhísí i gcás nár chomhlíon na nósanna imeachta a úsáideadh na treoirlínte soláthair.

- I gceithre chás, ina raibh caiteachas €207,117, leanadh leis an gconradh tar éis dó dul in éag. Tá athbhreithniú á dhéanamh ar na próisis soláthair agus tá próisis soláthair nua á dtionscnamh;
- I gcás amháin, ina raibh caiteachas €25,371, tugadh neamhchomhlíonadh faoi deara ar bhonn caiteachas carnach agus soiléiríodh treoirlínte caiteachais leis an rannóg iomchuí;
- I gceithre chás, ina raibh caiteachas €3,194, tugadh faoi sholáthar aonuaire agus níor lorgaíodh luachaintí, rud is neamhchomhlíonadh ann. Rinneadh athbhreithniú ar phróisis soláthair agus rinneadh soiléiriú ar chomhlíonadh treoirlínte caiteachais leis an rannóg iomchuí;
- Sna 11 chás eile, ina raibh caiteachas €1,270, rinneadh soláthar neamhchomhlíonta ar bhonn íogair ó thaobh ama de agus soiléiríodh na nósanna imeachta ábhartha le gach ball foirne i ról a bhaineann le soláthar.

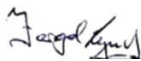
Tháinig feabhas ar chleachtais soláthair le linn 2022, agus cuireadh béim ar bhainistíocht agus ar chonarthaí reatha a athnuachan agus próisis soláthair iomchuí a chur i bhfeidhm. Bhí na nuashonruithe a tugadh isteach chun monatóireacht a dhéanamh ar sholáthar éifeachtach chun neamhchomhlíonadh a aithint san eagraíocht, ag gach leibhéal lena n-áirítear caiteachas ag €1,000 nó faoina bhun. Ina theannta sin, reáchtáladh ceardlanna inmheánacha agus seisiúin oiliúna seachtracha do gach ball foirne i ról a bhaineann le soláthar i rith 2022 agus leanfaidh siad ar aghaidh ar bhonn leanúnach.

Nochtuithe Cosanta

Fuarthas tuarascáil gan ainm i mí an Mhárta 2023 ina luaitear roinnt líomhaintí. Níor cuireadh fianaise dhoiciméadach ar bith ar fáil leis an tuarascáil. Rinne tríú páirtí measúnú neamhspleách ar na líomhaintí sa tuarascáil agus cinneadh nár chomhlíon siad na critéir maidir le nochtadh cosanta.

De réir an Chóid Chleachtais um Chomhlachtaí Stáit a Rialú 2016, Alt 1.9, deimhnítear go bhfuil nósanna imeachta i bhfeidhm chun nochtadh cosanta a dhéanamh de réir alt 21(1) den Acht um Nochtadh Cosanta 2014 agus go bhfuil an tuarascáil bhliantúil a cheanglaítear faoi alt 22(1) den Acht foilsithe.

Síniú:



An Dr Fergal Lynch
Cathaoirleach
An Chomhairle Náisiúnta um Oideachas Speisialta

Dáta: 19 Nollaig 2023

An Chomhairle Náisiúnta um Oideachas Speisialta

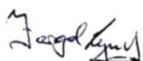
Ráiteas faoi Ioncam agus Caiteachas agus Cúlchistí Ioncaim Coinnithe don bhliain dar chríoch an 31 Nollaig 2022

	Nótaí	2022 €	2021 €
Ioncam			
Deontas Stáit	2	15,379,725	14,783,750
Aistriú Ón gcuntas caipitil	11	206,096	184,875
Ioncam eile	3	-	-
Ioncam iomlán		<u>15,585,821</u>	<u>14,968,625</u>
Caiteachas	4	<u>(15,763,826)</u>	<u>(15,038,648)</u>
Easnamh don bhliain		<u>(178,005)</u>	<u>(70,023)</u>
Cúlchistí ioncaim coinnithe ag tús na bliana		<u>(4,485)</u>	<u>22,078</u>
Cúlchistí ioncaim coinnithe ag deireadh na bliana		<u><u>(182,490)</u></u>	<u><u>(47,945)</u></u>

Baineann gach mír ioncaim agus caiteachais le gníomhaíochtaí leantacha.

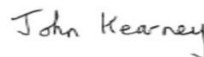
Tá nótaí 1 - 18 ina gcuid de na Ráitís Airgeadais seo.

Síniú:



An Dr Fergal Lynch
Cathaoirleach

Dáta: 19 Nollaig 2023



John Kearney
Príomhoifigeach
Feidhmiúcháin

Dáta: 19 Nollaig 2023

An Chomhairle Náisiúnta um Oideachas Speisialta

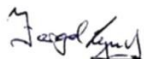
Ráiteas ar Ioncam Cuimsitheach don bhliain dar chríoch an 31 Nollaig 2022

	Nótaí	2022 €	2021 €
Easnamh don bhliain		(178,005)	(70,023)
Gnóthachan/ cailteanas achtúireach ar dhliteanais pinsin	7	851,000	(249,000)
Coigeartú ar shócmhainn maoinithe pinsin iarchurtha	7	<u>(851,000)</u>	<u>249,000</u>
Easnamh cuimsitheach iomlán don bhliain		<u>(178,005)</u>	<u>(70,023)</u>

Baineann gach mír ioncaim agus caiteachais le gníomhaíochtaí leantacha.

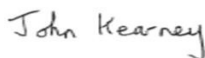
Tá nótaí 1 - 18 ina gcuid de na Ráitis Airgeadais seo.

Síniú:



An Dr Fergal Lynch
Cathaoirleach

Dáta: 19 Nollaig 2023



John Kearney
Príomhoifigeach
Feidhmiúcháin

Dáta: 19 Nollaig 2023

An Chomhairle Náisiúnta um Oideachas Speisialta

Ráiteas ar Staid Airgeadais ar an 31 Nollaig 2022

	Nótaí	2022 €	2021 €
SÓCMHAINNÍ NEAMHREATHA			
Maoin, Gléasra agus Trealamh	8	<u>288,800</u>	<u>494,896</u>
SÓCMHAINÍ REATHA			
Infháltais	9	340,008	331,103
Airgead tirim agus coibhéisí airgid		<u>292,720</u>	<u>515,789</u>
SÓCMHAINNÍ REATHA IOMLÁNA		<u>632,728</u>	<u>846,892</u>
DLITEANAIS REATHA			
Suimeanna atá dlíte laistigh de bhliain amháin	10	<u>(858,678)</u>	<u>(894,837)</u>
GLANDLITEANAIS REATHA		<u>(225,950)</u>	<u>(47,945)</u>
IOMLÁN NA SÓCMHAINNÍ LÚIDE DLITEANAIS REATHA		<u>62,850</u>	<u>446,951</u>
SÓCMHAINNÍ NEAMHREATHA			
Oibleagáidí sochair scoir	7	(1,069,000)	(1,106,000)
Sócmhainn maoinithe um shochair scoir iarchurtha	7	<u>1,069,000</u>	<u>1,106,000</u>
GLANSÓCMHAINNÍ IOMLÁNA		<u>62,850</u>	<u>446,951</u>
CAIPITEAL AGUS CÚLCHISTÍ			
Cúlchistí coinnithe ioncaim		(225,950)	(47,945)
Cuntas caipitil	11	<u>288,800</u>	<u>494,896</u>
		<u>62,850</u>	<u>446,951</u>

Tá nótaí 1 - 18 ina gcuid de na ráitis airgeadais seo.

Síniú:

An Dr Fergal Lynch
Cathaoirleach

Dáta: 19 Nollaig 2023

John Kearney
Príomhoifigeach
Feidhmiúcháin

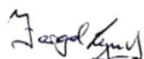
Dáta: 19 Nollaig 2023

An Chomhairle Náisiúnta um Oideachas Speisialta
Ráiteas ar Shreafaí Airgid
don bhliain dar chríoch an 31 Nollaig 2022

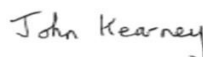
	Nótaí	2022 €	2021 €
Easnamh/barrachas oibriúcháin a réiteach i leith glan-insreabhadh/(glan-eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin			
(Easnamh) oibriúcháin don bhliain		(178,005)	(70,023)
Dímheas	8	163,686	215,837
Easnamh ar dhiúscairt sócmhainní inláimhsithe seasta	8	42,410	32,519
Aistriú ón gcuntas caipitil	11	(206,096)	(184,875)
(Méadú) ar infháiltas	9	(8,905)	(24,933)
(Laghdú)/Méadú ar mhéideanna iníoctha	10	<u>(36,159)</u>	<u>182,793</u>
 Glan-insreabhadh/(eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin		 (223,069)	 151,318
 Sreabhadh airgid ó ghníomhaíochtaí infheistíochta			
Íocaíochtaí chun maoin, gléasra agus trealamh a shealbhú	8	_____ -	<u>(66,225)</u>
 (Laghdú)/Méadú ar airgead tirim agus coibhéisí airgid thirim		 (223,069)	 <u>85,093</u>
 Airgead tirim agus coibhéisí airgid thirim ar an 1 Eanáir		 515,789	 430,696
Airgead tirim agus coibhéisí airgid thirim ar an 31 Nollaig		<u>292,720</u>	<u>515,789</u>
(Laghdú)/Méadú ar airgead tirim agus coibhéisí airgid thirim		<u>(223,069)</u>	<u>85,093</u>

Tá nótaí 1 - 18 ina gcuid de na ráitis airgeadais seo.

Síniú:



An Dr Fergal Lynch
Cathaoirleach



John Kearney
Príomhoifigeach
Feidhmiúcháin

Dáta: 19 Nollaig 2023

Dáta: 19 Nollaig 2023

An Chomhairle Náisiúnta um Oideachas Speisialta

Nótaí (atá ina gcuid de na ráitis airgeadais)

Is cuid dhílis de na ráitis airgeadais iad na nótaí seo agus ba chóir iad a léamh i gcomhar leis na ráitis airgeadais a ghabhann leo.

1. ACHOIMRE AR BHEARTAIS SHUNTASACHA CHUNTASAÍOCHTA

Leagtar amach thíos na beartais chuntasaíochta suntasacha a cuireadh i bhfeidhm agus na ráitis airgeadais seo á n-ullmhú. Cuirtear na beartais seo i bhfeidhm go comhsheasmhach i leith gach bliana, mura luaitear a mhalairt.

1.1 Bonn an ullmhúcháin

Ullmhaíodh na ráitis airgeadais de réir an Chaighdeán Tuairiscithe Airgeadais 102, “An Caighdeán um Tuairisciú Airgeadais atá infheidhme sa RA agus i bPoblacht na hÉireann” (“FRS102”).

Ullmhaíodh na ráitis airgeadais ar bhonn fabhrúithe na cuntasáíochta, ach amháin i gcas ioncaim mar atá mionsonraithe i Nóta 1.5 thíos, agus de réir na bprionsabal cuntasáíochta a bhfuil glacadh ginearálta leo faoi choinbhinsiún an chostais stairiúil.

1.2 Airgeadra a thuairisciú

Cuirtear ráitis airgeadais na Comhairle i láthair in Euro (“€”), arb é airgeadra feidhmiúil na Comhairle é freisin. Déantar idirbhearta atá ainmnithe in airgeadraí eachtracha a thaifeadadh de réir an ráta malairte a bhí i bhfeidhm ag dátaí na n-idirbheart.

Déantar sócmhainní agus dliteanais airgid atá ainmnithe in airgeadraí eachtracha a aistriú go euro ar na rátaí a bhí i bhfeidhm ag deireadh na bliana. Caitear leis na difríochtaí malairte a thagann as sin le linn ioncam agus caiteachas a ríomh don bhliain airgeadais.

1.3 Gnóthas leantach

Comhlíonann CNOS a riachtanais chaipitil oibre ó lá go lá trína ghníomhaíochtaí maoinithe agus iarmhéideanna airgid. Tá ionchas réasúnach ag an gComhairle go bhfuil go leor acmhainní ag CNOS chun leanúint de bheith ag feidhmiú go ceann i bhfad. Dá bhrí sin, ullmhaíodh na ráitis airgeadais aonáin seo ar bhonn gnóthais leantaigh.

1.4 Tréimhse chuntasaíochta

Clúdaíonn na Ráitis Airgeadais an bhliain 1 Eanáir 2022 go 31 Nollaig 2022.

1.5 Ioncam

Tá ioncam ar bhonn fáltas airgid agus léiríonn sé an méid a íoctar go díreach leis an NCSE:

- ag an Roinn Oideachais don bhliain mar dheontas de réir Alt 43 den Acht um Oideachas do Dhaoine a bhfuil Riachtanais Speisialta Oideachais Acu 2004;

1.6 Maoin, gléasra agus trealamh

Luaitear réadmhaoin, gléasra agus trealamh de réir costais lúide dímhéas carntha, agus é agus aon chaillteanais charntha lagaithe. Airítear le costas stairiúil caiteachas atá inchurtha go díreach i leith an tsócmhainn a thabhairt go dtí an láthair agus go mbainfidh sí an bhail amach a theastaíonn go mbeidh sí in ann oibriú ar an mbealach a bheartaíonn an bhainistíocht.

An Chomhairle Náisiúnta um Oideachas Speisialta

Nótaí (atá ina gcuid de na ráitis airgeadais)

1. ACHOIMRE AR BHEARTAIS SHUNTASACHA CHUNTASAÍOCHTA

1.6 Maoin, gléasra agus trealamh (ar lean)

Tuairiscítear dímheas ar bhonn líne dhíreach de réir rátaí a dhéantar iad a mheas ar mhaithe le na sócmhainní a laghdú go dtí luacha iarmharacha faoi dheireadh an saol atá beartaithe dóibh a bheith fós tairbhiúil, mar seo a leanas:

Trosacán & feistis	10 mbliana
Trealamh oifige	5 bhliain
Trealamh ríomhaireachta	5 bhliain
Athchóiriú léasachta	20 bliain
Bogearraí ríomhaireachta/suíomh gréasáin	3 bliana

Déantar athbhreithniú ar luachanna tugtha anonn maoin, gléasra agus trealamh le haghaidh lagaithe nuair a léiríonn imeachtaí nó athruithe i gcúinsí go bhféadfadh sé nach mbeadh an luach tugtha anonn in-aisghabhála. Déantar athbhreithniú ar shaolréanna úsáideacha measta, ar luachanna iarmharacha agus ar mhodhanna dímheasa, agus déantar iad a choigeartú de réir mar is cuí, ag deireadh gach bliana airgeadais.

Deimhnítear gnóthachain agus cailteanais ar dhiúscairtí trí chomparáid a déanamh idir na fáiltais agus an tsuim ghlanluacha agus aithnítear iad sa Ráiteas ar Ioncam agus Caiteachas agus Cúlchistí Ioncaim Coimeáda.

Tá beartas CNOS maidir le sócmhainní seasta a sholáthar agus a dhiúscairt leagtha amach ina Lámhleabhar maidir le Beartais agus Nósanna Imeachta Airgeadais atá ar aon dul le ciorcláin na Roinne Airgeadais/an RCPA, leis na Nósanna Imeachta Airgeadais Phoiblí agus leis an gCód Cleachtais um Chomhlachtaí Stáit a Rialú, 2016

Is é beartas sócmhainní seasta CNOS ná sócmhainní a chaipitliú le saolré níos mó ná bliain amháin agus luach níos mó ná €10,000 ón 1 Eanáir 2021 i geomhréir le Ciorclán 21/2020 DPER.

1.7 Cuntas caipitil

Léirítear sa chuntas caipitil luach neamhamúchta an ioncaim a úsáideadh chun sócmhainní seasta a mhaoiniú.

1.8 Sochair fostaithe

Soláthraíonn an Chomhairle raon sochar d'fhostaithe, lena n-áirítear socrúithe saoire íochta.

Sochair ghearrthéarmacha

Aithnítear sochair ghearrthéarmacha, lena n-áirítear pá saoire, mar chostas sa tréimhse má gcuirtear an tseirbhís ar fáil.

Costais sochair scoir

Forálan Alt 25(5) d'Acht EPSEN gur státseirbhísigh iad foireann na Comhairle Náisiúnta um Oideachas Speisialta. Tá Scéimeanna Aoisliúntais na Státseirbhíse ina scéimeanna neamhchistithe sochair shainithe. Is í an Roinn Caiteachais Phoiblí agus Athchóirithe a riarann iad. Níl aon mhúirear ann sna ráitis airgeadais i leith aon dliteanas a d'fheadfadh teacht chun cinn i leith na mball foirme sin. Tiocfaidh teidlíochtaí sochair bhall foirme as a gcuid seirbhíse leis an gComhairle agus as a gcuid seirbhíse roimhe sin sa státseirbhís nó sa tseirbhís phoiblí, nuair is cuí. Ní chistítear an Chomhairle maidir leis na teidlíochtaí sochair sin. Mar thoradh ar na riachtanais in FRS 102 i dtaca le sochar sainithe, ní mheastar go mbainfidh pleananna agus ní mheastar go bhfuil aon nochtadh eile riachtanach.

An Chomhairle Náisiúnta um Oideachas Speisialta

Nótaí (atá ina gcuid de na ráitis airgeadais)

1. ACHOIMRE AR BHEARTAIS SHUNTASACHA CHUNTASAÍOCHTA

1.8 Sochair d'fhostaithe (*ar leanúint*)

Costas sochair scoir (ar leanúint)

Tá baill foirne nua-iontrálaithe arna bhfostú ag an gComhairle tar éis an 1 Eanáir 2013 ina mbaill den Scéim Phinsin na Seirbhíse Poiblí Aonair de réir an Achta um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012. Déanann an Chomhairle na hasbhaintí riachtanacha ó thuarastail maidir le baill foirne atá páirteach sa scéim. Féach Nóta 7 chun teacht ar a thuilleadh sonraí.

1.9 Breithiúnais agus meastacháin a úsáid

Agus na ráitis airgeadais seo a n-ullmhú aige, rinne an lucht bainistíochta breithiúnais, meastacháin agus toimhdí a dhéanann dífead do chur i bhfeidhm bheartais chuntasaíochta an aonáin agus do shuimeanna tuairiscithe na sócmhainní, na ndliteanas, an ioncaim agus na speansas. Féadfaidh torthaí iarbhrí a bheith éagsúil ó na meastacháin seo. Déantar athbhreithniú ar mheastacháin agus ar thoimhdí bunúsacha ar bhonn leanúnach. Aithnítear athbhreithnithe ar mheastacháin go hionchasach.

2.	IONCAM	2022 €	2021 €
	Chuir an Roinn Oideachais na cistí seo a leanas ar fáil don Chomhairle:		
	Deontas don Chomhairle SIM/ISTP ³	12,813,563	14,522,250
		<u>2,566,162</u>	<u>261,500</u>
		<u>15,379,725</u>	<u>14,783,750</u>
3.	IONCAM EILE	2022 €	2021 €
	Saoráil Faisnéise	<u>-</u>	<u>-</u>
	Ioncam eile iomlán	<u>-</u>	<u>-</u>

³ Ní bhaineann ioncam in 2021 ach le hioncam ISTP ach in 2022 baineann an t-ioncam leis an Tionscadal SIM agus ISTP araon.

An Chomhairle Náisiúnta um Oideachas Speisialta

Nótaí (mar chuid de na ráitis airgeadais)

4. CAITEACHAS	2022	2021
	€	€
Clódóireacht, postas agus páipéarachas	241,582	163,041
Cíos agus rátaí	967,245	915,836
Teileafón	209,621	299,387
Solas agus teas	77,832	77,642
Deisiúcháin agus cothabháil	156,865	211,144
Oiliúint agus Forbairt	812,855	1,113,534
Rannpháirtithe oiliúna (CPD) ⁴	534,694	289,883
Costais taistil agus chothaithe ⁵	1,081,308	413,173
Rannpháirtithe taistil agus cothabhála ⁶	74,667	3,431
Costais cruinnithe	74,165	6,357
Costais ghinearálta	31,856	29,946
Táillí earcaíochta	41,037	2,509
Caiteachas taighde	197,183	77,019
Costais TF	829,024	679,781
Táillí sainchomhairleoireachta ⁷	60,097	93,858
Seirbhísí seachfhoinsithe ⁸	23,826	25,440
Seirbhísí gairmiúla & idirghabháil ⁹	382,672	510,076
Táille iniúchóireachta inmheánaí	10,701	16,488
Táille iniúchóireachta seachtraí	26,600	24,200
Táillí cuntasaíochta	22,141	26,334
Táillí dlí	185,498	181,920
Easnamh ar Dhiúscairt Sócmhainní Seasta	42,410	32,519
Conradh don Tionscadal Teiripe Ionscoile	47,901	34,413
Pá & tuarastail (Nóta 5)	8,649,827	8,776,982
ÁSPC an Fhostóra	818,533	817,898
Dímheas (Nóta 8)	<u>163,686</u>	<u>215,837</u>
Caiteachas Iomlán	<u>15,763,826</u>	<u>15,038,648</u>

⁴ Léiríonn sé seo na costais oiliúna a bhaineann le FGL a sholáthar do rannpháirtithe mar chostais ionaid, táillí léachtóra agus táillí cúrsaí.

⁵ Tháinig méadú ar chostais taistil agus chothaithe in 2022 mar gheall ar an bhfoireann a bheith ag taisteal arís i ndiaidh phaindéim Covid-19. B'ionann costais taistil agus chothaithe thar lear sa bhliain agus €6,503 (2021: €1,369). Bhain na costais taistil agus chothaithe eile le taisteal intíre.

⁶ Léiríonn sé seo na costais taistil agus chothaithe a thabhaigh rannpháirtithe a d'fhreastail ar chúrsaí forbartha gairmiúla leanúnaí.

⁷ Tabhaíodh táillí comhairliúcháin maidir le seirbhísí TF agus cumarsáide.

⁸ Léiríonn sé seo na costais riaracháin a bhaineann leis an bpárolla seachfhoinsithe

⁹ Léiríonn sé seo na costais a tabhaíodh ó sholáthar seirbhísí mar theiripe shaothair, teiripe urlabhra agus teanga idirghabhálacha litearthachta agus uimhearthachta, idirghabhálacha feabhsaithe iompair agus measúnuithe gairmiúla

An Chomhairle Náisiúnta um Oideachas Speisialta

Nótaí (atá ina gcuid de na ráitis airgeadais)

5. PÁ AGUS TUARASTAIL

Tá beartas an Rialtais maidir le pá an phríomhfheidhmeannaigh agus gach fostaí de chuid comhlachta stáit á chur i bhfeidhm. B'ionann an líon baill foirne a bhí fostaithe ag an CNOS ag deireadh 2022 agus 145 (2021: 142), 102 ball foirne Seirbhísí Áitiúla (2021: 101) agus 43 ball foirne sa Cheannoifig (2021: 41).

B'ionann an caiteachas ar thuarastail d'fhoireann na Seirbhísí Áitiúla agus €5,562,239 (2021: €6,109,072), Foireann an Tionscadail Teiripe Ionscoile €873,972 (2021: €630,191) agus thuarastail fhoireann na Ceannoifige €2,213,616 (2021: €2,037,719), i.e. €8,649,827 (2021: €8,776,982) ar an iomlán. Áirítear leis na hiomláin seo €78 (2021: nialas) íoctha mar ragobair agus €27,298 (2021: €41,513) íoctha mar liúntais ard-dhleachta.

Asbhaineadh ranníocaí aoisliúntais €330,374 as thuarastail na foirne i rith na bliana (2021: €334,562). D'aisioc CNOS €330,374 chuig an Roinn Oideachais le linn na bliana (2021: €334,562).

Rinneadh asbhaintí €405,466 a bhaineann le pinsean as thuarastail foirne i rith na bliana (2021: €402,565). D'aisioc CNOS €403,146 chuig an Roinn Oideachais le linn na bliana (2021: €402,426).

Ní ghearrtar ar chuntais na Comhairle Náisiúnta um Oideachas Speisialta an costas a bhaineann le seirbhísí a bhfuil an Chomhairle Náisiúnta um Oideachas Speisialta freagrach astu a bheith á soláthar ag baill foirne atá fostaithe ag an Roinn Oideachais agus Scileanna nó ag boird bhainistíochta.

6. COSTAIS, TÁILLÍ CHOMHALTAÍ NA COMHAIRLE AGUS LUACH SAOTHAIR POF

Ní íoctar táillí le comhaltaí na Comhairle as a ról mar chomhaltaí Comhairle de chuid CNOS. Tá baill na Comhairle i dteideal costais taistil agus chothaithe a éileamh. In 2022 b'ionann é sin agus €2,942 (2021: €34).

Is Ard-Rúnaí Cúnta de chuid na státseirbhíse an Príomhoifigeach Feidhmiúcháin (POF). Ba ionann luach saothair an POF agus €122,023 in 2022 (2021: €154,597). Is comhalta den scéim aoisliúntais do Státseirbhísigh Bhunaithe an POF agus ní sháraíonn teidlíochtaí pinsin teidlíochtaí caighdeánacha na scéime - féach freisin Nóta 1.8. Sochair Fostaithe.

B'ionann an luach saothair iomlán do phríomhphearsanra bainistíochta do 2022 agus €558,947 (2021: €539,169). Áirítear leis na príomhphearsa bainistíochta an POF agus Príomhoifigigh a thuiriscíonn go díreach chuig an POF.

An Chomhairle Náisiúnta um Oideachas Speisialta

Nótaí (atá ina gcuid de na ráitis airgeadais)

7. COSTAIS SOCHAIR SCOIR

Tá feidhm ag scéim aoisliúntais sochair shainithe maidir le baill foirne na Comhairle Náisiúnta um Oideachas Speisialta. Tá Scéimeanna Aoisliúntais na Státseirbhíse ina scéimeanna neamhchistithe sochair shainithe arna riar ag an Roinn Caiteachais Phoiblí agus Athchóirithe. Maoinítear sochair ar bhonn "íoc mar a thuillir". Ar an mbonn sin, níl aon sócmhainní i seilbh maidir le dliteanais phinsin fhabhráithe fhoireann CNOS agus níl aon mhuirear ar an Ráiteas Ioncaim agus Caiteachais.

Feidhmíonn CNOS an Scéim Pinsin Aonair na Seirbhíse Poiblí (an "Plean") chomh maith a bhaineann le 65 (2021: 53) ball foirne a tháinig isteach san earnáil phoiblí mar iontrálaithe nua ar an 1 Eanáir 2013 nó ina dhiaidh sin. Is scéim pinsin sochair shainithe í agus thug an Chomhairle Náisiúnta um Oideachas Speisialta cuntas uirthi le linn di a hoibleagáidí sochair shainithe scoir a mheas de réir FRS 102. Is le cuntas sochair scoir de chuid an Stáit a íoctar gach ranníocaíocht sochair scoir a dhéanann fostaithe isteach sa scéim. Feidhmíonn an scéim ar bhonn 'íoc mar a thuillir' iniúchta ó chroimhaoiniú CNOS. Gearrtar teidlíochtaí aoisliúntais a eascraíonn faoin scéim seo ar an gCuntas Ioncam agus Caiteachais sa bhliain ina dtuilltear iad.

Bunaíodh an mhodheolaíocht luachála a úsáideadh ar luacháil iomlán achtúireach a rinne achtúire cáilithe neamhspleách agus riachtanais an Chaighdeáin um Thuairisciú Airgeadais 102 á gcur san áireamh chun measúnú a dhéanamh ar dhliteanais na scéime ar an 31 Nollaig 2022.

Ba iad seo a leanas na boinn tuisceana airgeadais a úsáideadh chun dliteanais scéime a ríomh:

	2022	2021
Ráta Lascaine	3.54%	1.28%
Boilsciú Praghsanna	2.75%	2.30%
Méaduithe Tuarastail	3.75%	3.30%
Méaduithe ar an bPinsean Stáit	2.75%	2.30%
Méaduithe Toimhdithe ar Phinsin	2.75%	2.30%

Ionchas saoil

Ceadaíonn an bonn mortlaíochta go sainráite feabhsuithe ar ionchas saoil le himeacht ama, ionas go mbraithfidh ionchas saoil ag am scoir ar an mbliain a bhaineann ball aois scoir amach.

Léiríonn an tábla thíos an t-ionchas saoil do chomhaltá a bhain 66 bliana d'aois amach in 2022 agus 2021.

Bliain ina sroichtear 68 bliana d'aois

	2022	2021
Ionchas saoil - fireann (i mblianta)	21	19.1
Ionchas saoil - bainneann (i mblianta)	23.4	21.3

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7. COSTAIS SOCHAIR SCOIR (ar leanúint)

(a) Anailís ar an méid a gearradh ar an mbrabús oibriúcháin

	2022 €	2021 €
Costais seirbhíse reatha	803,000	447,000
Ús ar dhliteanais um shocair sainithe	14,000	3,000
Costais na sochar foirceanta	<u>-</u>	<u>-</u>
	<u>817,000</u>	<u>450,000</u>
Maoiniú atá in-aisghabhála maidir le costais scoir na bliana reatha	<u>817,000</u>	<u>450,000</u>

(b) Sócmhainn maoinithe um shochair scoir iarchurtha

Aithníonn CNOS an méid seo mar shócmhainn a fhreagraíonn don dliteanas iarchurtha neamh-mhainithe do phinsin ar bhonn na sraithe toimhdí a ndéantar cur síos orthu thuas, mar aon le roinnt imeachtaí roimhe seo. Airítear leis na himeachtaí seo, an bonn reachtúil le bunú an Phlean agus an beartas agus an cleachtas atá i bhfeidhm faoi láthair i dtaca le pinsin seirbhíse poiblí a chistiú, lena n-áirítear ranníocaíochtaí ag fostaithe agus an próiseas meastacháin bliantúil.

Níl aon fhianaise ag an CNOS nach leanfaidh an beartas cistithe seo chun íoc as na suimeanna siúd i gcomhréir leis an gcleachtas reatha. Sa chás go mbunaítear sócmhainn amach anseo d'oibleagáidí an SPSS, cisteofar íocaíocht na n-oibleagáidí seo go lárnach.

(c) Gluaiseacht in oibleagáidí sochair shainithe

	2022 €	2021 €
Glan-oibleagáidí sochair scoir amhail an 1 Eanáir	(1,106,000)	(407,000)
Costas seirbhíse iomlán an fhostaí	(803,000)	(447,000)
Glan-ús ar ghlandliteanas sainithe	(14,000)	(3,000)
Pinsin a íocadh sa bhliain	3,000	
Brabús/(caillteanas) achtúireach i rith na bliana	<u>851,000</u>	<u>(249,000)</u>
Glan-oibleagáid sochair scoir ar an 31 Nollaig	<u>(1,069,000)</u>	<u>(1,106,000)</u>

(d) Cailteanas achtúireach

	2022 €	2021 €
Gnóthachan/(cailteanas) sa bhliain		
Brabús/(cailteanas) achtúireach i rith na bliana	<u>851,000</u>	<u>(249,000)</u>
Gnóthachan/(cailteanas) iomlán achtúireach don bhliain dar chríoch an 31 Nollaig	<u>851,000</u>	<u>(249,000)</u>

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8. MAOIN, GLÉASRA AGUS TREALAMH

	Athchóiriú na léasachta	Trealamh oifige	Troscán feistis	Trealamh oifige	Ríomhairí bogearraí/suíomh gréasáin	Iomlán
Costas	€	€	€	€		€
Amhail an 01 Eanáir 2022	610,351	154,248	691,431	1,005,324	446,126	2,907,480
Breisiúcháin	-	-	-	-	-	-
Diúscairtí	-	(34,204)	(21,593)	(101,173)	-	(156,970)
Amhail an 31 Nollaig 2022	<u>610,351</u>	<u>120,044</u>	<u>669,838</u>	<u>904,151</u>	<u>446,126</u>	<u>2,750,510</u>
Dímheas carntha						
Amhail an 01 Eanáir 2022	546,105	139,565	585,012	695,776	446,126	2,412,584
Muirear don bhliain	32,124	7,773	15,650	108,139	-	163,686
Diúscairtí	-	(33,557)	(21,452)	(59,551)	-	(114,560)
Amhail an 31 Nollaig 2022	<u>578,229</u>	<u>113,781</u>	<u>579,210</u>	<u>744,364</u>	<u>446,126</u>	<u>2,461,710</u>
Glanluach de réir na leabhar						
Amhail an 31 Nollaig 2021	<u>64,246</u>	<u>14,683</u>	<u>106,419</u>	<u>309,548</u>	-	<u>494,896</u>
Amhail an 31 Nollaig 2022	<u>32,122</u>	<u>6,263</u>	<u>90,628</u>	<u>159,787</u>	-	<u>288,800</u>

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9.	INFHÁLTAIS	2022	2021
		€	€
	Réamhíocaíochtaí	240,449	253,418
	Infháltais	<u>99,559</u>	<u>77,685</u>
		<u>340,008</u>	<u>331,103</u>
	Tá na hinfháltais go léir dlite laistigh de bhliain amháin.		
10.	DLITEANAIS REATHA Suimeanna atá dlite laistigh de bhliain amháin	2022	2021
		€	€
	Suimeanna iníoctha le soláthraithe	76,744	37,915
	Ioncam iarchurtha	-	-
	CBL	30,369	20,035
	Asbhaintí párolla	36,476	25,484
	Soláthar le haghaidh pá saoire	464,563	434,723
	Fabhruithe	231,558	357,684
	Suimeanna iníoctha eile	<u>18,968</u>	<u>18,996</u>
		<u>858,678</u>	<u>894,837</u>
11.	CUNTAS CAIPITIL	2022	2021
		€	€
	Iarmhéid Tosaigh	494,896	679,771
	Ioncam a úsáidtear chun sócmhainní a fháil	-	66,225
	Scaoilte ar dhiúscairt sócmhainní	(42,410)	(35,263)
	AmÚchadh ar aon dul le dímheas sócmhainní	<u>(163,686)</u>	<u>(215,837)</u>
	Aistriú chuig an gcuntas ioncaim agus caiteachais	<u>(206,096)</u>	<u>(184,875)</u>
	Iarmhéid Deiridh	<u>288,800</u>	<u>494,896</u>

12. CEANGALTAIS FAOI LÉASANNA OIBRIÚCHÁIN

Feidhmíonn CNOS líonra de 35 oifig ar fud an Stáit lena n-áirítear a Cheanncheathrú i mBaile Átha Troim, Chontae na Mí. Tá formhór na n-oifigí ar cíos ó aonáin atá maoinithe ag an Rialtas. Feidhmítear ocht n-oifig trí chomhaontuithe léasa idir CNOS agus comhlachtaí tráchtála.

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12. CEANGALTAIS FAOI LÉASANNA OIBRIÚCHÁIN

Tá comhaontuithe ligin ag an CNOC le 6 chomhlacht tráchtála:

- Léas 1 i gCeatharlach ar feadh 3 bliana dar tosach 1 Nollaig 2019, cíós bliantúil agus táille sheirbhíse €11,660
 - Cuireadh Léas 8 in ionad an léasa
- Léas 2 i mBaile Átha Troim ar feadh 2 bhliain dar tosach 1 Samhain 2021, cíós bliantúil €28,782
- Léas 3 i mBaile Átha Cliath ar feadh bliain amháin dar tosach 26 Lúnasa 2021, cíós bliantúil €162,592
 - Cuireadh Léas 5 in ionad an léasa
- Léas 4 i gCeatharlach ar feadh 3 bliana dar tosach 1 Eanáir 2020, cíós bliantúil agus táille seirbhíse €7,786
- Léas 5 i mBaile Átha Cliath ar feadh bliain amháin dar tosach 26 Lúnasa 2022, cíós bliantúil €162,592
- Léas 6 i dTulach Mhór ar feadh bliain amháin dar tosach 1 Eanáir 2022, cíós bliantúil €15,129
- Léas 7 i Mainistir Fhear Maí ar feadh bliain amháin dar tosach 1 Bealtaine 2020, cíós bliantúil €10,000
- Léas 8 i gCeatharlach ar feadh 3 bliana dar tosach 1 Nollaig 2022, cíós bliantúil agus táille sheirbhíse €11,660
- Léas 9 i dTrá Lí ar feadh bliain amháin dar tosach 1 Eanáir 2022, cíós bliantúil agus táille seirbhíse €24,493

Ba ionann an cíós bliantúil agus an muirear seirbhíse a ghearrtar ar an gCuntas Ioncaim & Caiteachais le haghaidh socruithe léasa agus €260,442 (2021: €250,613).

Ag deireadh na bliana, tá íosíocaíochtaí léasa ag an gComhairle faoi léasanna oibriúcháin a bhíonn dlite mar seo a leanas:

	2022	2021
	€	€
Laistigh de bhliain amháin	151,218	175,638
Le linn bhliain 2 go 5	35,681	47,318
Ag dul in éag ina dhiaidh sin	—	—
	<u>186,899</u>	<u>222,956</u>

13. ÁITRIBH

Tá áitribh ag CNOS ag 1-2 Sráid an Mhuilinn, Baile Átha Troim, Co. na Mí faoi chomhaontú cíosa le hOifig na nOibreacha Poiblí (OOP). Is comhaontú é seo ar cuireadh tús leis i 2004, ar feadh téarma 20 bliain agus is ionann an muirear cíosa bliantúil agus €87,646. Ina theannta sin, tá socruithe cíosa i bhfeidhm ag CNOS leis na OOP ar 19 réadmhaoin eile. Níl aon chomhaontú i scríbhinn faoi láthair idir OOP agus CNOS maidir leis seo agus tá sé tugtha le fios ag OOP go bhfuil siad ag féachaint air seo mar chuid dá sainchúram iomlán maidir le cíós oifige a sholáthar do chomhlachtaí/gníomhaireachtaí Rialtais.

Tá áitribh ag CNOS i 7 nIonad Oideachais. Bhí comhaontuithe i scríbhinn i bhfeidhm do gach Ionad in 2022. Ina theannta sin, tá CNOS lonnaithe in áitribh i mbunscoil amháin agus bhí comhaontú i scríbhinn i bhfeidhm in 2022.

Tá 8 gcomhaontú ligin ag CNOS le 6 chomhlacht tráchtála agus tá áitreabh eile aige ar cíós ó chomhlacht tráchtála eile gan aon chomhaontú ligin i bhfeidhm.

Is ionann an cíós bliantúil iomlán agus an muirear seirbhíse atá san áireamh sna ráitis airgeadais do 2022 agus €967,245.2021. €915,836).

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14. SEASAMH MAOINITHE

Cuimsíonn ioncam NCSE deontas ón Roinn Oideachais a chuirtear ar fáil chun freastal air dliteanais ag aibiú i rith na bliana, seachas caiteachas tabhaithe i rith na bliana. Déantar easnamh ar bith a shásamh trí mhaoiniú amach anseo arna chur ar fáil do CNOS ag an Roinn Oideachais. Ar an mbonn sin, measann an Chomhairle gur iomchuí leanúint de bhonn an ghnóthais leantaigh a ghlacadh agus na ráitis airgeadais á n-ullmhú.

Ceanglaítear ar CNOS costas na dteidlíochtaí saoire bliantúla neamhúsáidte a fhabhrú ag deireadh gach tréimhse tuairiscithe (Nóta 10). Fabhraíodh €464,563 sa bhliain dar chríoch an 31 Nollaig 2022 (2021: €434,723). Tagann gach saoire bhliantúil carntha ag deireadh na bliana faoi réir rialacha Chiorclán 27/03 agus Chiorclán 06/2011. Ligeann siad seo do roinnt ábhar saoire bliantúla a thabhairt anonn faoi réir teorainneacha, agus saoire bhliantúil iomarcach atá fabhráithe ag baill foirne a fhorghéilleadh.

15. FREAGRA CNOS MAIDIR LE DÉILEÁIL LE COVID-19 AGUS AN CHIANOBAIR

Maidir leis an bpaindéim dhomhanda Covid-19 a tháinig chun cinn go luath in 2020, d'fhreagair an Chomhairle Náisiúnta um Oideachas Speisialta don ghéarchéim ar aon dul leis an treoir ón rialtas. Bhí an fhoireann ag obair ó bhaile, le tacaíocht ó chórais TF, agus uirlisi éagsúla in úsáid acu ionas gur féidir leo leanúint lena gcuid oibre. Chuaigh an eagraíocht i mbun gnímh chun tuilleadh acmhainní a chur ar fáil ar líne do dhaltaí, do thuisrniitheoirí agus do mhúinteoirí. Leanaimid le hiniúchadh a dhéanamh ar na deiseanna atá ann ár dtairiscint ar líne a fheabhsú. Ag teacht le fógra an Rialtais deireadh a chur le srianta i mí Eanáir 2022, cuireadh tús le filladh na foirne ar an oifig de réir a chéile i dtreo dheireadh mhí Feabhra. Leanamar ar aghaidh lenár gcruinnithe rialta den Chomhairle, a d'fhill ar chruinnithe duine le duine in 2022 freisin. Lean an bhainistíocht le bualadh de réir mar ba ghá chun aon fhreagraí ar dhúshláin a phlé de réir mar a tháinig siad chun cinn. Rinne an Coiste Iniúchóireachta agus Riosca monatóireacht ar aon rioscaí a bhain le Covid agus rinne siad tuairisciú don Chomhairle. Ina theannta sin, rinne an Coiste Iniúchóireachta agus Riosca athbhreithniú ar na rialuithe a bhí i bhfeidhm mar chuid den SIC agus den iniúchadh inmheánach agus seachtrach agus rinne sé athbhreithniú ar éifeachtacht na rialuithe atá i bhfeidhm, a measadh a bheith leordhóthanach chun bainistiú a dhéanamh ar na rioscaí. Comhaontaíodh polasaí oibre cumaisc don fhoireann i dtreo dheireadh 2022.

16. MÉADÚ CNOS AGUS MAOINIÚ BREISE

I mí Mheán Fómhair 2022, d'fhógair an Roinn Oideachais go gcuirfí maoiniú le haghaidh an 161 ball foirne breise ar fáil do CNOS ar fud roinnt réimsí. Rinneadh €4 mhilliún breise a leithdháileadh in 2023 chun tús an phróisis earcaíochta do na baill foirne seo a éascú.

17. COMHALTAÍ NA COMHAIRLE – NOCHTADH LEASANNA

Tá nósanna imeachta glactha ag an gComhairle de réir Chód Cleachtais na Roinne Airgeadais chun Comhlachtaí Stáit a Rialú 2016 maidir le leasanna Chomhaltaí na Comhairle a nochtadh.

18. FAOMHADH NA RÁITEAS AIRGEADAIS

Rinne an Chomhairle na ráitis airgeadais a fhaomhadh ag an gcruinniú a bhí aici ar an 23 Feabhra 2023 ar mholadh ón gCoiste Iniúchóireachta agus Riosca ag a chruinniú ar an 21 Feabhra 2023.