



NEURODIVERSITY IRELAND

Pre-Budget Submission

Budget 2027

Submitted in advance of the Summer Economic Statement

July 2026

Addressed to: Minister for Finance · Minister for Education and Youth
Minister for Children, Disability and Equality · Minister for Health

Approximately 170,000 children in Ireland have additional educational needs that are invisible in current policy planning. These are not hypothetical children. They are in classrooms today, struggling, avoiding school, or excluded from it entirely. Ireland's Budget 2027 must begin the process of closing this gap.

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Executive Summary

Neurodiversity Ireland (NDI) is a Section 38 organisation providing speech and language therapy, occupational therapy, psychology, assistive technology, and family support services to neurodivergent children, young people, and their families. This submission is made in advance of the Summer Economic Statement and addresses Budget 2027 priorities across education, disability services, and children's services.

Ireland is planning its education system for neurodivergent children on the basis of a 15-year-old prevalence estimate. The 2011 ESRI figure of 25% of children having additional educational needs is the planning baseline for school staffing, therapy workforce development, capital build, and budget allocation. Scotland — using an equivalent legislative definition — now identifies 43% of all pupils as having additional support needs. Ireland's own attendance data, disability payment statistics, and Assessment of Need backlogs are consistent with a true prevalence at least this high.

The €646 million budget realignment in the Department of Education in 2026, driven by special education demand that the original allocation had not anticipated, is evidence that the planning baseline is structurally wrong. Budget 2027 must address this not with another reactive realignment, but with a structural recalibration grounded in what Ireland's neurodivergent children actually need.

NDI makes **twelve asks** of Budget 2027. Together they represent a shift from reactive demand management to rights-based planning.

NDI's Twelve Budget 2027 Asks

1 Commission a national AEN prevalence study

The 2011 ESRI estimate of 25% is 15 years old. A new nationally representative study is the precondition for any rational planning.

2 Fully commence the EPSEN Act 2004

The EPSEN Act provides statutory rights to individual education plans and to appeal that have never been fully commenced. The School Inclusion Model means children have no way to enforce their right to support, breaching the UNCRPD.

3 Expand the Education Therapy Service to all schools by 2027

Phase 1 covers 45 special schools. The school year ended with "a number" of therapists in post — no figure given. Full expansion to special classes and mainstream must be accelerated. Consider re-purposing CDNTs to support schools.

4 Mandatory neuroaffirmative teacher professional learning

The lack of any neuroaffirmative standard in TPL or initial teacher education is causing direct harm. Harmful practices including ABA continue in all settings. The NCSE's Relate Framework must be funded and mandatory.

5 Reform the Assessment of Need system

The AoN system is clinically unsafe and structurally defective. CDNTs are losing staff to private businesses set up to benefit from AoN outsourcing. NDI calls for AoN decisions by CORU-registered clinicians, a national standardised protocol, correction of the pay inversion, and enforceable service statements.

6 Invest in Assistive Technology and AAC specialist services

Fund NDI's named AT/AAC specialist service. Begin implementing the WHO's 45 recommended AT actions: a national AT strategy, AT-specific posts in disability services, and funding for communication devices for neurodivergent children.

7 Develop a whole-child budget framework across departments

No single minister is accountable for whether a neurodivergent child's full range of needs is met, despite the new cross-government Disability Unit. A cross-departmental whole-child accountability mechanism must be funded in Budget 2027.

8 Stop harmful TESS attendance spending — fund support instead

Suspend the TESS advertising campaign and end funding of prosecutions of parents of neurodivergent children. Establish a dedicated School Attendance Support Service with PDA-informed, low-demand reintegration pathways and a named keyworker for every child in long-term school breakdown.

9 Establish an independent oversight body for the school environment

No body currently oversees the environmental architecture, cultures, rules, and practices that cause neurodivergent children to experience school breakdown. Fund a HIQA-equivalent body with statutory inspection powers covering sensory accessibility, Equal Status Acts compliance, and neuroaffirmative practice.

10 Emergency implementation of the EASNIE Roadmap for Inclusive Education

Ireland commissioned and received the EASNIE Roadmap but has not funded its implementation. Special class placements have grown over 900% at post-primary since 2010. Budget 2027 must fund a dedicated Transition Unit, a moratorium on new special class openings, and a universal design capital programme.

11 Commission actuarial analysis of DCA lifetime cost trajectory

An actuarial analysis of the lifetime cost of the current DCA cohort under current provision versus adequate early and neuroaffirmative supports. Required before Budget 2028.

12 Expand capacity in community-based Section 38/39 services

Multi-annual funding for established community providers with parity of pay for Section 39 clinicians, tied to measurable output commitments.

1. The Economic Context

Budget 2027 is being framed against a projected government surplus of more than €9 billion, economic growth of 2.6% forecast for 2026 and 2.8% for 2027 (ESRI Summer 2026 Quarterly Economic Commentary), and a National Development Plan committing €275 billion in investment between 2026 and 2035. Ireland is in a position of genuine fiscal strength.

That fiscal strength has not reached neurodivergent children. The Department of Education required a €646 million budget realignment in 2026 to meet special education demand its original allocation had failed to anticipate. Special education spending has increased by 69% since 2017 and now exceeds €3 billion per year. Minister for Education Hildegarde Naughton confirmed that spending in the department is demand-led and that education had not been adequately funded on her arrival in office.

A department whose budget requires a nine-figure annual realignment driven by special education demand has a planning baseline that is structurally wrong. The question Budget 2027 must answer is not how to fund next year's demand. It is how to build a planning system capable of seeing and meeting need before it becomes crisis.

2. The Scale of Invisible Need

Ireland's education system is planned around the assumption that 25% of children have additional educational needs — a figure from a 2011 ESRI study. Scotland, using an equivalent legislative definition, now records 43% of all pupils with additional support needs.

The Scotland Comparator

Measure	2024	2025
Pupils with additional support need	284,448 (40.5%)	299,445 (43.0%)
Year-on-year increase	—	+14,997 (+5.3%)
Pupils with formal plan (IEP or CSP)	39,435 (13.9%)	37,758 (12.6%)
Pupils with informal support only	245,013 (86.1%)	261,687 (87.4%)
ASN rate in 2011 (year of ESRI study)	~20%	—

Scotland's ASN rate in 2011 was approximately 20% — close to Ireland's 25% estimate. In the 15 years since, Scotland has tracked its children. Ireland has not. If Ireland's true prevalence mirrors Scotland's 2025 rate, approximately 170,000 additional children have educational needs that are invisible in current policy planning.

Irish Domestic Corroboration

Indicator	Data Point	Implication
DCA claims	66.7% for mental/behavioural conditions	Neurodivergent conditions dominate childhood disability
AoN backlog	16,593 overdue (Q2 2025)	Identified need far exceeds system capacity
Adolescent disability	Prevalence rose 6% to 23% in a decade	Rapid rise in formal identification
School breakdown	92.1% of avoiders are neurodivergent	Unmet need driving systemic school exclusion
SEN budget realignment	€646m in 2026; up 69% since 2017	Planning baseline structurally underestimates need

The TESS Attendance Data

Tusla's Education Support Service Analysis of School Attendance Data 2023–24 shows that 94,501 primary pupils (22.1%) and 67,612 post-primary pupils (21.2%) missed 20 or more school days. Combined: approximately 162,000 children chronically absent. Irish research finds 92.1% of children experiencing school breakdown are neurodivergent, with 83.4% autistic.

The Scotland comparison estimates 170,000 children with invisible additional needs. The TESS data identifies 162,000 chronically absent children, of whom approximately 149,000 are neurodivergent. Two independent sources — one comparative, one domestic — arrive at the same floor. These are the same children, measured from a different angle.

3. NDI's Budget 2027 Asks: Detail and Rationale

Ask 1: Commission a National AEN Prevalence Study

The single most consequential act the Government could take for neurodivergent children in Budget 2027 is also one of the least expensive, and would unlock rational planning for decades. A new nationally representative study of additional educational need prevalence, using current diagnostic criteria, stratified by age, gender, school type, and socioeconomic background, would replace a 15-year-old estimate with a live picture of Ireland's school population.

Without it, every other investment in this submission is sized against the wrong number. A prevalence study is not a research luxury. It is the foundation on which a functioning system is built. NDI recommends commissioning in Q4 2026 for delivery in 2028, with interim planning based on the Scottish comparator and domestic indicators.

Ask 2: Fully Commence the EPSEN Act 2004

The Education for Persons with Special Educational Needs Act 2004 provides statutory rights to an Individual Education Plan, to multi-disciplinary assessment, and to appeal. It has been on the statute book for 22 years. It has never been fully commenced.

The EPSEN Review (June 2025) contains 51 recommendations. The Implementation Plan is due Q3 2026. Ireland ratified the UNCPRD in 2018. General Comment No. 4 (2016) makes explicit that the UNCPRD obligation to provide inclusive education cannot be satisfied without enforceable individual rights. The cost of continued non-commencement — in litigation risk, families forced to fund private support, and compounding of unmet need — far exceeds the cost of acting.

Ask 3: Expand the Education Therapy Service to All Schools by 2027

The ETS is the most significant structural development in Pillar 1 of the National Human Rights Strategy. Phase 1 targets 45 special schools. The 2025–26 school year ended and the mid-year progress report could not say how many therapists were in post. It stated "a number" had been placed as of late May 2026. This is not acceptable reporting for a flagship service.

Budget 2027 must fund expansion to special classes and mainstream on an accelerated timeline and resolve the clinical placement bottleneck that will otherwise prevent 460+ therapy students from qualifying into post.

Ask 4: Mandatory Neuroaffirmative Teacher Professional Learning

The absence of any neuroaffirmative standard in teacher professional learning or initial teacher education is causing direct and documented harm. Practices including Applied Behaviour Analysis (ABA), which is inconsistent with a rights-based approach to autism, continue in mainstream settings because there is no standard prohibiting them and no accountability when they are used.

The NCSE's Relate Framework provides evidence-based, rights-aligned guidance for supporting autistic and neurodivergent learners. It has not been given due weight or resourcing by the

Department of Education and Youth. Budget 2027 must fund its rollout as a mandatory professional standard with verified CPD requirements.

Ask 5: Reform the Assessment of Need System

As of 2026, over 25,000 children had exceeded the statutory six-month Assessment of Need deadline. The Government has spent more than €24.5 million on outsourced assessments at roughly €3,500 each, while breaching statutory deadlines at scale. The problem is not a lack of money. It is that the money is being spent on the wrong model.

In *C.D. v HSE* (High Court, May 2025), Ms Justice Bolger found that Assessment Officers lack the skills, experience and expertise to independently assess children's needs — assessments have been quashed. HSE figures show 45% of AoNs resulting in confirmed autism alongside one third concluding no disability at all. Assessment Officers earn €59,419–€78,015 per annum, more than many CORU-registered clinicians who carry clinical decision-making responsibility.

Spending €24.5 million on outsourced assessments that are found unlawful in court, while CORU-registered clinicians leave the HSE for better-paid roles, is not a resource problem. It is a structural one. Budget 2027 must redirect the money already being spent toward a model that is clinically sound, legally defensible, and capable of producing assessments that actually serve children.

NDI calls for: AoN decisions made exclusively by CORU-registered clinicians; a national standardised multidisciplinary protocol; correction of the pay inversion; and enforceable service statements with specified timeframes — not acknowledgement of need alongside waiting lists of two to five years.

Ask 6: Invest in Assistive Technology and AAC Specialist Services

The WHO/Government of Ireland AT Capacity Assessment (April 2026) found no national AT strategy, over 50% of persons with disabilities who need AT reporting not having access to required products, and severe staffing shortages. For non-speaking autistic children, children with apraxia, DLD, and PDA profile — AT is not an aid. It is communication.

At NDI's 2026 Summit, Sam Saibu, a non-speaking autistic adult who communicates by spelling, told us: *"Spelling gave me my life. Only 15 years I spent wasting precious time. And missing out on an entire education."* NDI employs CJay Smith as our AT and AAC Communication Specialist — a named service under our Service Arrangement, currently unfunded by the HSE.

Budget 2027 must: fund the post that exists and is delivering; establish a national AT strategy and coordinating body; fund AT-specific posts in disability services; and fund cognitive support and communication devices including subscription costs.

Ask 7: Develop a Whole-Child Budget Framework

A neurodivergent child with complex needs draws simultaneously on the Department of Education, the HSE, and the Department of Children, Disability and Equality. Each budgets independently. No

single budget line captures the full cost of meeting that child's needs. No single minister is accountable for whether they are met.

The €646 million education budget realignment and the HSE's parallel waiting list crisis represent the same problem measured from two departmental angles. A whole-child budget framework would see the full picture. That is why it has not been built. Budget 2027 should fund building it.

Ask 8: Stop Harmful School Attendance Spending — Fund Support Instead

The Government currently funds two responses to children who cannot attend school that NDI considers actively harmful and must be defunded in Budget 2027.

The first is the TESS School Attendance Campaign, including the national advertising campaign telling parents to get their children to school. These advertisements, directed at the families of children who are overwhelmingly neurodivergent and overwhelmingly distressed, are grounded in a compliance and behavioural model that is incompatible with what Ireland knows about this population. Chronic school absence among neurodivergent children, particularly those with a PDA profile, is not a behavioural choice, a parenting failure, or an information deficit. It is a nervous system response to an environment that is causing harm. Telling parents to try harder is not a policy response. It is a displacement of State responsibility onto families who are already exhausted. NDI calls for the immediate suspension of the TESS attendance advertising campaign and a full review of TESS's operational model in light of the neurodivergent profile of the children it is supposed to serve.

The second is the prosecution of parents whose children cannot attend school. Ireland currently funds Tusla to bring prosecutions against parents of children who are not attending school. The majority of these children are neurodivergent. Many are PDA profile. Their parents are not keeping them home through indifference. They are keeping them home because school is making them sick, because there is no appropriate provision, because every morning is a crisis, and because the system has not provided what it is legally obliged to provide. Prosecuting these parents is the State prosecuting families for the State's own failures. NDI calls for an immediate end to the funding of prosecutions of parents whose children have identified or suspected neurodivergent needs, and for those resources to be redirected to the support programme described below.

A child who cannot enter a school building is not truanting. They are not defiant. Their nervous system has assessed the environment as unsafe and is responding accordingly. The appropriate response is not a prosecution, a fine, or an advertisement. It is a clinical assessment, a support plan, and an environment that does not cause harm in the first place. Ireland is currently doing the opposite of all three.

NDI calls for the establishment of a dedicated School Attendance Support Service for neurodivergent children who cannot attend school, with the following components: a fast-track pathway from school breakdown to specialist neurodivergent assessment, without requiring a completed AoN; a PDA-informed, low-demand reintegration model where reintegration is possible and appropriate;

funded home education support where it is not; and a named keyworker for every child in long-term school breakdown, accountable for that child's education and welfare until a sustainable placement is secured.

Ask 9: Establish an Independent Oversight Body for the School Environment

Ireland has HIQA to inspect health and social care settings. It has no equivalent for the school environment. No body currently has statutory responsibility for overseeing the environmental architecture, social structures, cultures, rules, and practices within schools that determine whether a neurodivergent child can participate safely.

This is not a gap in inspection frequency. It is a structural absence. A school can have excellent academic results, full compliance with curriculum requirements, and a positive DEIS report, while simultaneously operating sensory environments that are intolerable for autistic children, behaviour management systems rooted in compliance and punishment rather than understanding, disciplinary practices that breach the Equal Status Acts, and a culture in which staff openly dismiss neurodivergent children's experiences as manipulative or attention-seeking. None of this is currently inspectable. The Inspectorate visits classrooms and assesses teaching quality. It does not assess whether the school's Code of Behaviour discriminates against disabled children. It does not assess whether the sensory environment is accessible. It does not assess whether staff language and practices are neuroaffirmative or harmful.

The environments that cause neurodivergent children to break down are not unusual schools. They are ordinary schools, in every county, at every level, operating within the current regulatory framework without oversight of the things that matter most to the children who suffer in them. The absence of oversight is not neutral. It is a structural permission to continue causing harm.

NDI calls for Budget 2027 to fund the development of an Independent School Environment Oversight Body, modelled on HIQA, with statutory inspection powers covering: sensory and physical accessibility of school environments; compliance with the Equal Status Acts and the EPSEN Act in school policies, Codes of Behaviour, and disciplinary practices; the neuroaffirmative quality of staff culture, language, and practice; and the adequacy of individual support planning for disabled and neurodivergent pupils. This body should be co-designed with disabled people, neurodivergent adults, and parent organisations. Its inspection reports should be public. Its recommendations should carry statutory weight. Schools that repeatedly fail neurodivergent children should face consequences equivalent to those that apply in health and social care settings when vulnerable people are harmed.

The €646 million education budget realignment, the 162,000 chronically absent children, the 25,000 AoN backlog: these are not the products of insufficient investment alone. They are in part the products of an environment in which schools are not required to be safe for neurodivergent children, and no-one is checking whether they are.

Ask 10: Emergency Implementation of the EASNIE Roadmap for Inclusive Education

In 2025, the European Agency for Special Needs and Inclusive Education (EASNIE) published a comprehensive Roadmap for Inclusive Education in Ireland, commissioned by the Irish Government. The Roadmap was produced through extensive stakeholder engagement, including with disabled people and their families, and is grounded in the most current international evidence on what systemic inclusive education requires. It sets out a clear, structured pathway from Ireland's current dual system of mainstream and special provision toward a genuinely inclusive education system aligned with Ireland's UNCRPD obligations.

Ireland commissioned this Roadmap. Ireland received this Roadmap. Ireland has not funded its implementation. This is not an unusual position for Ireland to find itself in regarding its own commissioned evidence, but the EASNIE Roadmap represents a particular urgency. The special class population has grown by over 900% at post-primary level since 2010. The trajectory is not toward inclusion. It is away from it, at pace, and with public funding. Every year of delay is a year in which more children are placed in segregated settings from which, as the NCSE's own evidence confirms, they almost never return to mainstream education.

The EASNIE Roadmap is not a wish list. It is a technically precise, evidence-based, rights-grounded implementation plan produced by Europe's foremost body on inclusive education, commissioned and paid for by the Irish state. Not funding its implementation is a political choice. Budget 2027 must reverse that choice.

NDI is not calling for a review of the Roadmap, a consultation on the Roadmap, or a working group to consider its recommendations. These are the mechanisms by which Ireland has deferred action on every previous inclusive education commitment. NDI is calling for emergency funding in Budget 2027 to begin implementing the EASNIE Roadmap with the following immediate priorities:

- A dedicated Inclusive Education Transition Unit within the Department of Education and Youth, with a mandate and budget to implement the Roadmap's structural recommendations within the lifetime of this Government.
- A funded moratorium on new special class openings, pending review of whether each proposed class represents a rights-compliant response or a continuation of the segregation trajectory the Roadmap identifies as incompatible with UNCRPD Article 24.
- A capital programme for universal design retrofitting of mainstream schools, so that the sensory, physical, and social environment of ordinary schools can actually include the children currently placed in separate settings.
- A teacher education reform programme aligned with the Roadmap's workforce requirements, ensuring every initial teacher education programme in Ireland includes substantive, assessed training in inclusive and neuroaffirmative pedagogy before any new teachers qualify.

Inclusive education is not a destination that follows from a long transition. It is a process that begins with a commitment to stop expanding what is incompatible with human rights and start resourcing what is required. Ireland's current trajectory does the opposite. Budget 2027 must change that.

Ask 11: Commission Actuarial Analysis of DCA Lifetime Cost

DCA benefits approximately 73,000 children at €318 million per year. Recipients have grown 97% in ten years. Over 50% of DCA children transition to adult Disability Allowance at 16 — creating a lifetime liability of approximately €483 million per annum for that cohort alone, sustained for up to 60 years.

DCA is not welfare expenditure in any meaningful causal sense. It is the social protection system paying for the absence of educational and therapeutic services. The DCA-to-DA transition pathway is one of the most quantifiable examples of false economy in Irish public spending.

Ask 12: Expand Capacity in Community-Based Section 38/39 Services

Budget 2026 allocated €3.8 billion to disability services. A substantial portion funds HSE structures and capital projects. The money that reaches children most effectively flows through organisations already embedded in communities, trusted by families, and already delivering.

Section 39 employees are not entitled to public service pay scales and pensions. This structural disadvantage makes recruiting therapists into community organisations harder at precisely the time the therapy workforce is most constrained. Full pay parity is required.

When a family in crisis contacts NDI because their child has been sent home from school and they do not know where to turn, they are not calling the HSE. They are calling an organisation that knows their child, knows their school, and can act. Budget 2027 should protect and invest in that capacity deliberately.

4. The Rights Framework: What Ireland Has Committed To

Ireland's Budget 2027 decisions on neurodivergent children are not made in a legal vacuum. Ireland has accepted three binding or near-binding obligations:

UNCRPD Article 24 (ratified 2018): Ireland must provide an inclusive education system in which disabled children are educated alongside their peers with appropriate support. General Comment No. 4 (2016) makes explicit that this is not satisfied by high-quality separate provision. The growth in special class placements since ratification moves Ireland in the opposite direction.

EPSEN Act 2004 (enacted, not commenced): Statutory rights to an Individual Education Plan, multi-disciplinary assessment, and appeal. Twenty-two years after enactment, these rights remain theoretical.

National Human Rights Strategy 2025–2030: Pillar 1 commits to inclusive learning and education for disabled people. The monitoring framework cannot measure outcomes against need because it has no agreed baseline of need. The prevalence study NDI is calling for is also the evidence base the Strategy requires.

These are not aspirational frameworks. They are legal and political commitments made by the Irish state, against which Budget 2027 allocations will be measured — by the UNCRPD Committee, by the Oireachtas, by disabled people and their families, and by this organisation.

5. A Note on Gender and Identification

Scotland's 2025 pupil census reveals boys outnumber girls approximately 2:1 in every additional support need category, and roughly 3:1 in formal IEPs. This does not reflect a genuine difference in underlying neurodivergent prevalence. It reflects the well-documented underidentification of neurodivergence in girls, whose presentations of autism and ADHD are less likely to match criteria developed from observations of male subjects.

There is no basis for assuming Ireland's identification gap by gender is any smaller. Neurodivergent girls in Irish schools are present, struggling, and largely unseen. Budget 2027 should require the NCSE to publish gender-disaggregated identification data at school level and fund updated teacher training that reflects female presentations. Identification equity is not a women's issue. It is a children's rights issue.

6. The Social Protection System Is Carrying the Cost of Education Failure

The fiscal impact of unmet neurodivergent need does not stay within the Department of Education's budget. It flows across the whole of government. The most direct and quantifiable evidence of this is the Domiciliary Care Allowance.

The DCA Trajectory

DCA is a monthly payment to parents of children under 16 with a significant disability. In 2026: €380 per month, approximately 73,000 children, expected expenditure €318 million. Recipients grew 97% in ten years and 36% in five years. A Department of Social Protection briefing note for Minister Calleary (February 2025) confirms much of this increase is due to increasing diagnoses of neurodivergence. Disability income support overall rose 71% from €3.5 billion (2010) to €6 billion (2025).

DCA is the social protection system paying for the absence of educational and therapeutic services. It is the bill for failures in the Department of Education and the HSE, arriving at the Department of Social Protection.

The Transition to Adult Disability Allowance

More than 50% of children on DCA transition to Disability Allowance at 16. If 50% of 73,000 children transition to DA at €254 per week: approximately 36,500 adults at a combined annual cost approaching €483 million, sustained for potentially 60 years. The system spends €380/month on DCA for 15 years, then €254/week on DA for potentially 60 years, because it would not invest in early identification and timely therapy when those interventions could have made a difference.

Every €1 spent on early identification and therapeutic support for a neurodivergent child reduces the State's liability across health, social protection, housing, and justice systems over the following six decades. The DCA-to-DA transition pathway is one of the most quantifiable examples of false economy in Irish public spending.

7. Invest in What Is Working: Community-Based Services

The money that reaches children most effectively flows through organisations already embedded in communities, already trusted by families, and already delivering on the ground. Budget 2026 allocated €3.8 billion to disability services, a 20% year-on-year increase. A substantial portion funds HSE structures and capital projects. These are not where most neurodivergent children in community settings encounter the system.

The Section 38 and Section 39 Ecosystem

Section 38 and Section 39 organisations deliver a substantial proportion of Ireland's disability and children's services under Service Level Agreement with the HSE. NDI is a Section 38 body. Together these organisations form a network of community-based, specialist providers that reaches into areas, communities, and family situations that statutory services do not.

When a family in crisis contacts NDI because their child has been sent home from school and they do not know where to turn, they are not calling the HSE. They are calling an organisation that knows their child, knows their school, and can act. That is what community-based service looks like. It cannot be procured through a tender process. It is built over years, in relationships, in trust.

The Pay Gap in Section 39 Organisations

Section 39 employees are not entitled to the pay scales and pensions agreed for the public service. This creates a structural disadvantage in recruiting therapists and psychologists into community organisations at precisely the time when the therapy workforce is most constrained. Full pay parity for Section 39 clinicians is required.

The alternative is a system in which the budget grows, the structures multiply, and the children remain unseen. Ireland has already built that system. Budget 2027 should begin building a different one.

8. Summary of Budget 2027 Asks

#	Ask
1	Commission a national AEN prevalence study
2	Fully commence the EPSEN Act 2004
3	Expand the ETS to all schools by 2027
4	Mandatory neuroaffirmative teacher professional learning
5	Reform the Assessment of Need system
6	Invest in AT and AAC specialist services
7	Develop a whole-child budget framework
8	Stop harmful TESS attendance spending — fund support instead
9	Establish independent oversight body for the school environment
10	Emergency implementation of the EASNIE Roadmap for Inclusive Education
11	Commission actuarial analysis of DCA lifetime cost trajectory
12	Expand Section 38/39 community neurodivergent children's services

9. Conclusion

Ireland has 170,000 children whose educational needs are invisible in its planning system. It knows this not because of a new study, but because it has not done a study. It knows it from Scotland, from TESS, from Disability Allowance data, from the Assessment of Need backlog, and from the nine-figure budget realignment that arrived in 2026 because the planning system was not looking.

These children are not a future problem. They are in school now. Some of them are not in school now. Their families are exhausting themselves, their savings, and in many cases their mental health, trying to access what the state is legally obliged to provide. NDI works with these families every day. We are a Section 38 body. We are part of the State's response. We are telling the State that the response is not adequate, and that Budget 2027 has the fiscal resources and the political mandate to begin making it so.

The Summer Economic Statement will set the parameters of Budget 2027. NDI asks that the Ministers for Finance and Public Expenditure use those parameters to reflect what Ireland owes its neurodivergent children: not a realignment next year, not a prevalence study in 2030, but a funded,

rights-based plan, starting in October 2026, for a system capable of seeing every child.

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