

Dublin and Dun Laoghaire Education and Training Board

Financial Statements For The Year Ended 31 December 2020

Dublin and Dun Laoghaire Education and Training Board

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Dublin and Dun Laoghaire Education and Training Board

Statement of Board Responsibilities

Dublin and Dun Laoghaire Education and Training Board was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education with the consent of the Minister for Finance and Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received or expended by it.


In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013. The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chairperson

Signature:


Cllr Joe Newman

Date:

10-12-2021

Dublin and Dun Laoghaire Education and Training Board

Statement on Internal Control

Dublin & Dun Laoghaire Education and Training Board (DDLETB) came into being on 1st July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, DDLETB took over the Assets, Liabilities and functions of the former Vocational Education Committees of County Dublin and Dun Laoghaire. With effect from 1st January 2014, DDLETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centres.

The Code of Practice for the Governance of Education and Training Boards is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. This Code was adopted by DDLETB at its meeting on 26th March 2019.

A new Board was constituted for DDLETB on 19th August 2019, and at its meeting of 16th September 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

Responsibility for the System of Internal Control

As Chairperson of Dublin & Dún Laoghaire Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal controls is maintained and operated. The system can only provide reasonable, and not give absolute assurance, that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

The Board has taken steps to ensure an appropriate control environment by:

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent DDLETB achieving its objectives.

The system of internal control operated in DDLETB is based on:

- Detailed administrative procedures
- Segregation of duties
- Specific authorisations
- Internal checks
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by the ETB.

The Boards Oversight Framework includes:

The Board's monitoring and review of the effectiveness of the system of internal controls is informed by the:

- Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Work of the Audit and Risk Committee and the Finance Committee.

Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met four times in 2020. The work programme of the ARC included consideration of:

- Internal Audit Reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Audit Register
- Compliance Audit Report
- Risk Management Reports from Public Affairs Officer (PAO)
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

Dublin and Dun Laoghaire Education and Training Board

Statement on Internal Control

The Chief Executive, Director of OSD, Head of Finance, Head of Human Resources, Head of Corporate Services and Head of ICT provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2020.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 15th March 2021.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of the Finance Committee who met four times in 2020. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2020
- Recommendation to the Board of AFS 2020
- Monthly Income and Expenditure Accounts
- Risk Management Reports from DOSD and PAO

The Chief Executive, Director of OSD and Heads of Finance reported to the Finance Committee in 2020.

The Finance Committee reviewed the Annual Financial Statements 2020 on 24th March 2021 and recommended their adoption to the Board.

Internal Audit

An internal audit service is provided by the Internal Audit Unit-Education and Training Boards (IAU-ETB), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

Comprehensive: System of internal control is adequate and operates effectively.

Adequate: System of internal control is generally adequate and operates effectively.

Inadequate: System of internal control is inadequate and does not operate effectively.

The following internal audit reviews were carried out in the period from 01 January 2020 - 31 December 2020;

An audit of Specialist Training Provision was carried out in 2019 and the finalised report was received from IAU-ETBs in January 2020 and sent to the Audit and Risk Committee. The overall finding of the Report was that there was an adequate system of controls in place. A total of 10 recommendations were made – 3 high, 3 medium and 4 low. 4 have been implemented the other 5 are either in progress or due to be progressed in 2021 and kept under on-going review. 1 is a national issue and is being reviewed nationally.

An audit of Contracted Training was carried out in 2019 and the finalised report was received from IAU-ETBs in December 2020 and sent to the Audit and Risk Committee. The overall finding of the Report was that there was an adequate system of controls in place. A total of 14 recommendations were made – 1 high, 9 medium and 4 low. 5 have been implemented the other 8 are either in progress or due to be progressed in 2021 and kept under on-going review. 1 is a national issue and is being reviewed nationally.

An audit of seven previous audits was carried out in 2020. The finalised report has not been received from IAU-ETBs.

An audit of policies was carried out in 2020. The finalised report has not been received from IAU-ETBs.

DDLETB considers that the level of internal audit resources available in DDLETB is inadequate for an organisation of this size and complexity. Representations have been made in this regard to the Department of Education over the last number of years, with sanction sought for the appointment of a dedicated internal auditor. While this application was not granted, DDLETB does recognise the efforts being made by the IAU including the appointment of an Internal Auditor to be shared between DDLETB and one other ETB.

Dublin and Dun Laoghaire Education and Training Board

Statement on Internal Control

Breaches of system internal control Procurement-

DDLETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations. There are instances where goods and services are procured across over 90 sites through competitive procurement processes, in line with DDLETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds.

Based on analysis of 2020 expenditure in areas where an organisation-wide eTenders process is appropriate, expenditure totalling €2,165,111 (ex VAT) has been identified as non-compliant. In addition €125,195 of COVID-19 related expenditure was identified as non compliant. Details as follows:

- (i) Expenditure of €326,745 for books across all schools paid to one company. Contract expired in August 2020. There is an OGP framework now in place and DDLETB will carry out a mini competition based on this framework in first quarter of 2022.
- (ii) Expenditure of €323,125 for mechanical and electrical maintenance across schools/ centres paid to one company. There is an OGP framework now in place and DDLETB will carry out a mini competition based on this framework in first quarter of 2022.
- (iii) Expenditure of €297,009 for audio visual equipment across all schools to one company. Contract expired in July 2020. A tender in this area is being planned and will take place in first quarter of 2022.
- (iv) Expenditure of €237,733 for School Journals/ Diaries across all schools, paid to four different companies. A tender in this area is being planned and will take place in first quarter of 2022.
- (v) Expenditure of €159,767 for mock exam papers across all schools, paid to one company. A tender process was carried out in November 2020 and this category of spend is now compliant.
- (vi) Expenditure of €145,735 for electrical contractors for repairs in schools/ centres paid to three contractors. There is an OGP framework now in place and DDLETB will carry out a mini competition based on this framework in first quarter of 2022.
- (vii) Expenditure of €92,352 for fire alarm maintenance across schools/ centres paid to three companies. An analysis of this expenditure and services provided will be carried out in 2021. Information will be gathered from schools and centres to enable a tender process from the OGP Framework.
- (viii) Expenditure of €71,529 for Student Testing & Assessment across schools/ centres paid to two companies. Further analysis of this expenditure will be carried out in 2022 to progress an appropriate tender process.
- (ix) Expenditure of €68,783 for ICT components. Tender carried out in 2020 and contract in place since October 2020. This is now compliant.
- (x) Expenditure of €67,520 for woodwork supplies in the training centres. Contract in place for woodwork supplies for schools. DDLETB will look to extend this contract to training centres.
- (xi) Expenditure of €374,813, paid to several suppliers, across a range of goods and services including printing, cleaning supplies, couriers, security, franking, painting/ decorating, ICT support, insurance, flooring, locker repairs, training, minor works, occupational health services and school books. Schools/ centres have been advised to purchase goods/ services from contracted suppliers. Areas where there are no contracts in place will be explored and a plan established for an appropriate tender process during 2021-2022.

Expenditure of €125,195 for hand sanitiser, cleaning products and PPE across schools/ centres was paid to 12 different suppliers. Schools and centres were under pressure to open safely in September and due to delays with the national framework, which was not available until August 2020, some sanitising products/dispensers and PPE was purchased on an emergency basis in response to the pandemic, and the related health and safety requirements.

DDLETB has developed a Corporate Procurement Plan for 2020-2021, which sets out actions to address areas of identified non-compliance and other DDLETB procurement needs. DDLETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements.

Dublin and Dun Laoghaire Education and Training Board

Statement on Internal Control

Fraud

DDLETB contended with one case of fraud during the period 2020. The appropriate action was undertaken by staff, as per agreed protocol.

- Two fraudulent transactions were debited to a foreign account. These were identified by staff in Head Office who instructed the school to contact the bank immediately to investigate. The value of the transactions was fully refunded to the school account by the bank.

Protected disclosures

DDLETB received no protected disclosures in 2020 under the Protected Disclosure Act 2014.

Risk Management

DDLETB has a Corporate Risk Management plan in place to cover Head Office functional departments. The Risk register was reviewed at each meeting of the Audit & Risk Committee in 2020 and the Committee continues to monitor the development of the DDLETB Strategic Risk Management plan.

Issues progressing at Sectoral level

Breaches of system internal control - Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. DDLETB did not meet its obligations to provide annual pension statements to all members of the Single Public Services Pension Scheme in 2020. The Executive has advised that DDLETB is approximately 75% compliant with issuing pension statements to staff as at the end of 2020. This is an issue across the ETB sector and is being pursued at national level.

Payroll Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. The migration of DDLETB payroll for all staff took place in July 2019. The ESBS are responsible for the processing of the payroll while DDLETB is still responsible for the issuing of instructions to shared services of the changes to payrolls and HR function. The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between DDLETB and the Department of Education - Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by the ESBS to DDLETB.

Finance Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. DDLETB are part of a stabilisation group with five other ETBs that use the same Financial Management System (FMS). In July 2020 working with the ESBS Team this service was upgraded to the most recent version of this FMS.

On 1st January 2021 to address the Audit & Risk and Finance Committees view that the multi-system ICT environment which operated in DDLETB was a control weakness, DDLETB migrated part of the accounting function of the FMS in operation in three centres to the upgraded FMS that is in wider use across DDLETB. The multi-system environment was in operation during 2020.

Covid-19 Pandemic

Assessments of the impact of Covid-19 were carried out by DDLETB. The Executive presented a report to the ARC on 15th March 2021 which indicated that the controls in place were adequate and appropriate, as is reasonably practicable. Risks associated with Covid-19 have been reviewed, mitigated against and recorded on the Risk Register.

Dublin and Dun Laoghaire Education and Training Board

Statement on Internal Control

Annual Review of Controls

DDLETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 15th March 2021, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2020 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 15th March 2021. The Audit and Risk Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2020 and to date in 2021, met with representatives from the IAU-ETB, along with an examination of minutes of meetings of the Board to ensure there are no inconsistencies with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit and Risk Committee presented a report on the review (verbally and by written report) of controls to the Board on 29th March 2021.
- A review of Governance and Control activities in 2020 including:
 - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive
 - Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
 - Reports from the Chief Executive, Director of OSD, Head of Finance, Head of Human Resources, Head of Corporate Services and Head of ICT to the Audit and Risk Committee
 - Recommendations made by the C & AG in management letters or other reports
 - Recommendations made by the Internal Audit Unit
 - Risk Management Reports from DOSD and Public Affairs Officer of DDLETB
 - The Risk Register that is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 29th March 2021.

Signed: Joe Newman Date: 10-12-2021
Cllr Joe Newman
Chairperson



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

Report for presentation to the Houses of the Oireachtas

Dublin and Dun Laoghaire Education and Training Board

Opinion on the financial statements

I have audited the financial statements of Dublin and Dun Laoghaire Education and Training Board for the year ended 31 December 2020 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities, and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2020 and the state of affairs of the Board at 31 December 2020, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

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 Dublin and Dun Laoghaire Education and Training Board 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 Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities, the statement on the system of internal control and a schedule of activities and pay costs. 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.

Non-compliance with procurement rules

The statement on internal control discloses that in 2020 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

Seamus McCarthy
Comptroller and Auditor General

14 December 2021

Appendix to the report

Responsibilities of Board members

As detailed in the statement of Board responsibilities, the Board members are responsible for

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- the keeping of proper books of account which disclose with reasonable accuracy at any time the financial position of the Board
- safeguarding the Board's assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Dublin and Dun Laoghaire Education and Training Board 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 whether the financial statements properly present the income and expenditure of the Board and whether the statement of balances, as represented by the statement of current assets and current liabilities presents the state of affairs of the Board.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

Dublin and Dun Laoghaire Education and Training Board
Financial Statements - Year Ended 31 December 2020
Activities and Pay Costs

1 Main Activity

Dublin & Dun Laoghaire Education and Training Board provides Education and Training throughout the County Dublin area as set out below :

Service	Number of Locations*	Number of Participants**	Number of Beneficiaries***
Primary Level*****	12	3,208	
Second Level	31	18,777	
Further Education and Training (FET)****	38		23,080
Part-time / Night Classes****	7		2,140

* refers to locations owned or leased by the ETB.

** For primary and second level this is based on the academic year enrolment.
For FET and part time / night classes this is based on the individual enrolments in the calendar year.

*** Beneficiaries refers to the total number of places taken up in the year. This is calculated by adding enrolments as on 1 January and all subsequent enrolments throughout the year.

**** Participants and Beneficiaries of Training Centres Part- time/ Night Classes are included in Further Education and Training (FET) numbers.

*****Includes 3 Special Schools with 42 participants.

2 Other Services

The Board also acts as an Agent and runs Self - financing Projects.

Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the Board is reimbursed its cost.

Self - financing Projects are programmes run under the complete control of the Board either for the Board or other organisations.

3 Pay Costs

Pay is the principal cost for the Board and the following table indicates the pay ranges and the number of employees in each range:

Pay range	No. Employees	Cost in 2020*
0-59,999	2,893	79,001,584
60,000-69,999	361	23,583,864
70,000-79,999	338	25,237,473
80,000-89,999	140	11,688,017
90,000-99,999	38	3,608,281
100,000-109,999	40	4,164,466
110,000-119,999	17	1,959,535
120,000-129,999	10	1,227,945
130,000-139,999	1	137,885
Total:	3,838	150,609,050

*Cost in 2020 includes employers' PRSI

The ETB does not make pension contributions in respect of employees. Since 2013 all new entrants are obliged to join the Single Public Pension Scheme.

From 1 January onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC is a permanent contribution in respect of pensionable remuneration. The ETB deducted Additional Superannuation Contributions from employees amounting to €3,989,127 which were remitted to the Department of Education.

Dublin and Dun Laoghaire Education and Training Board
Operating Statement For The Year Ended 31 December 2020

	Note	Year ended 31/12/2020 €	Year ended 31/12/2019 €
RECEIPTS			
Post Primary Schools & Head Office Grants	2	127,242,552	129,741,051
Primary School Grants	3	1,662,333	1,380,910
Further Education and Training Grants	4	73,429,379	60,389,969
Youth Services Grants	5	10,662,616	10,929,826
Agencies & Self-Financing Projects	6	8,016,065	10,693,491
Capital	7	17,028,410	9,157,540
		<u>238,041,355</u>	<u>222,292,787</u>
PAYMENTS			
Post Primary Schools & Head Office	8	122,682,383	127,659,833
Primary School	9	1,366,453	1,023,998
Further Education and Training	10	68,020,330	58,480,022
Youth Services	11	10,675,052	10,136,715
Agencies & Self-Financing Projects	6	7,206,845	10,376,684
Capital	7	10,787,275	9,847,815
		<u>220,738,338</u>	<u>217,525,067</u>
Cash Surplus/(Deficit) for Year		17,303,017	4,767,720
Movement in Other Net Current Assets	22	<u>(12,883,876)</u>	<u>(2,840,721)</u>
Accrual Revenue Surplus/ (Deficit) for Year		4,419,141	1,926,999
Revenue (Deficit)/ Surplus at 1 January		(14,911)	(1,941,910)
Revenue (Deficit)/ Surplus at 31 December	13	<u>4,404,230</u>	<u>(14,911)</u>

Signed : Joe Newman
 Cllr Joe Newman
 Chairperson

Signed : Caitriona Murphy
 Ms Caitriona Murphy
 Acting Chief Executive

Date : 10-12-2021

Date : 10/12/2021

The notes on pages 9 to 26 form part of these Financial Statements

Dublin and Dun Laoghaire Education and Training Board


Statement of Current Assets and Current Liabilities as at 31 December 2020

	Note	31/12/2020	31/12/2019
		€	€
Current Assets			
Recurrent State Grants	14	1,310,918	426,196
Capital State Grants	15	1,797,886	1,564,313
Other Recurrent Income	16	658,061	614,632
Third Party Debtors	17	611,163	592,288
Bank Balance		37,760,733	20,457,716
		<u>42,138,761</u>	<u>23,655,145</u>
Current Liabilities			
Recurrent State Grants	18	17,772,423	8,890,433
Capital State Grants	19	10,995,153	4,707,828
Other Recurrent Income	20	4,066,504	4,168,943
Pay & Expense liabilities	21	4,900,451	5,902,852
		<u>37,734,531</u>	<u>23,670,056</u>
Net Current Assets / (Liabilities)		<u>4,404,230</u>	<u>(14,911)</u>
Represented By			
Revenue Surplus / (Deficit)	13	<u>4,404,230</u>	<u>(14,911)</u>

Analysis of Revenue Surplus/ (Deficit)

Programme	Retained Surplus/ (Deficit) 31/12/2020	Accrual Revenue Surplus/ (Deficit) For 2020	Retained Surplus/ (Deficit) 31/12/2019
	€	€	€
Schools & Head Office	487,678	3,343,736	(2,856,058)
Self-financing Programmes	3,916,552	1,075,405	2,841,147
13	<u>4,404,230</u>	<u>4,419,141</u>	<u>(14,911)</u>


Signed :


 Joe Newman
 Chairperson

Date :

10-12-2021

Signed :


 Ms Caitriona Murphy
 Acting Chief Executive

Date :

10/12/2021

The notes on pages 9 to 26 form part of these Financial Statements

Dublin and Dun Laoghaire Education and Training Board

Establishment of the Education and Training Board and the Accounting Policies of the Financial Statements for the Year Ended 31 December 2020

1 Accounting Policies

1.1 Establishment of the Education and Training Board

Dublin & Dun Laoghaire Education and Training Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013.

Community National Schools came under the Patronage of the ETB with the commencement of the 2016/2017 academic year.

1.2 Significant Accounting Policies

(a) Basis of Presentation

The financial statements are presented in the form approved by the Minister for Education with the consent of the Minister for Finance and Minister for Public Expenditure and Reform. They consist of a Statement of Accounting Policies, an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the financial statements.

Where necessary, the comparative figures for the previous year have been restated on the same basis as those for the current year.

(b) Revenue, Expenditure, Asset and Liabilities Recognition

The Operating Statement presents Receipts and Payments by Programme Grouping and the resultant Cash Surplus / (Deficit) is adjusted for other debtor and creditor movements to determine the overall result for the period on an accrual basis.

The Statement of Current Assets and Current Liabilities is prepared on the accruals basis by determining state grant and other funder balances at amounts that reflect the related receipts received and expenditure incurred and in accordance with the funding rules.

Third Party Debtors are included in Current Assets. Pay and Expense Liabilities are included in Current Liabilities.

(c) Tangible fixed assets

All assets purchased including land and buildings, fixtures and fittings and training equipment are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(d) Stocks

All consumable stocks are expensed as purchased.

(e) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure and Reform.

Superannuation deductions made from employees pay in respect of the schemes are retained by the ETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure and Reform.

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions. Pension funds are provided by the Department of Education.

Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

(f) Lease Rentals

All lease rentals are expensed as incurred.

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	Year ended 31/12/2020 €	Year ended 31/12/2019 €
2 Post Primary Schools & Head Office Receipts		
Department of Education		
-Pay	110,322,809	116,421,900
-Non Pay	11,511,249	9,428,786
-Associated Programmes	5,104,098	3,227,360
Department of Education - Subtotal	<u>126,938,156</u>	<u>129,078,046</u>
Irish Public Bodies	214,806	257,544
Tuition Fees - Students	89,081	402,064
Bank	509	3,397
	<u>127,242,552</u>	<u>129,741,051</u>
3 Primary School Receipts		
Department of Education	<u>1,662,333</u>	<u>1,380,910</u>
4 Further Education and Training Receipts		
SOLAS	73,379,345	60,216,765
Department of Further and Higher Education, Research, Innovation and Science	22,554	28,854
Students	27,480	63,350
Other	-	81,000
	<u>73,429,379</u>	<u>60,389,969</u>
5 Youth Service Receipts		
Department of Children, Equality, Disability, Integration and Youth	9,028,395	8,868,225
Department of Health	832,208	1,096,376
POBAL and South Dublin County Council	477,027	507,483
Department of Education	231,049	266,553
TUSLA	90,793	91,189
Dun Laoghaire Rathdown County Council	3,144	-
South Dublin County Council	-	100,000
	<u>10,662,616</u>	<u>10,929,826</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

6 AGENCIES and SELF-FINANCING PROJECTS

AGENCIES		Year Ended 31/12/2020		Year ended 31/12/2019					
Item	PROJECT	Sponsoring Department/ Funder	RECEIPTS		PAYMENTS		RECEIPTS	PAYMENTS	
			€	€	Pay	Non Pay			Total
1	Seconded Pay & other recoupments	Various	1,575,587	1,471,370	107,232		1,578,602	2,146,285	2,187,648
2	School Meals	Department of Social Protection	873,267	-	883,884		883,884	1,192,780	1,039,036
3	Erasmus	Leargas	423,356	-	134,332		300,951	300,951	152,475
4	School Completion Programme	Tusla	362,218	303,905	57,229		361,134	373,031	475,755
5	JCSP Project Library	Professional Development Service for Teachers	83,964	-	54,087		54,087	81,454	80,149
6	Other agency - 29 in Number**	Various	190,963	26,655	164,026		190,681	641,486	622,536
			3,509,355	1,801,930	1,400,790		3,202,720	4,735,987	4,557,599
SELF-FINANCING PROJECTS									
1	Sports, Social & Cultural	Parents/ Students	938,751	2,914	1,024,652		1,027,566	1,523,587	1,448,955
2	Student Levies & Deposits	Parents/ Students	657,244	466	725,777		726,243	836,264	1,033,925
3	Transition Year	Parents/ Students	383,609	-	274,075		274,075	573,314	512,591
4	Books & Equipment	Parents/ Students	578,556	-	478,822		478,822	516,942	464,220
5	PLC Fees	Parents/ Students	483,530	541	230,697		231,238	441,804	493,712
6	School tours & trips	Parents/ Students	147,651	-	67,766		67,766	335,941	278,444
7	Sports Complexes	Patrons	188,980	15,691	229,631		245,322	238,916	238,916
8	Supervised Study	Parents/ Students	141,477	128,348	7,960		136,308	253,884	250,201
9	Third Party Examination Fees	Parents/ Students	191,796	1,196	148,447		149,643	197,747	168,016
10	Fundraising & Donations	Parents/ Students/ Patrons	105,903	-	79,880		79,880	172,390	158,958
11	Hire of PE Halls & Rooms	Patrons	76,696	4,480	68,621		73,101	137,672	181,637
12	Insurance Claims	IPB	172,454	-	51,126		51,126	95,967	135,900
13	Journals & Lockers	Parents/ Students	80,953	-	56,752		56,752	71,088	24,907
14	Trainee Self Financing	Students	44,974	-	73,894		73,894	60,056	37,247
15	Cycle to Work Scheme	Staff	98,700	-	81,433		81,433	57,585	56,760
16	Other self-financing - 73 in Number**	Various	215,436	26,665	224,291		250,956	361,548	334,696
			4,506,710	180,301	3,823,824		4,004,125	5,957,504	5,819,085
Overall			8,016,065	1,982,231	5,224,614		7,206,845	10,693,491	10,376,684

* Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the Board is reimbursed its cost.

Self-financing Projects are programmes run under the complete control of the Board either for the Board or other organisations.

** Where the receipts received from any Agency and Self financing is less than €50,000 for 2020 it is included as Other Agency or Self Financing as appropriate.

Dublin & Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

7 CAPITAL

		Year ended 31/12/2020 €	Year ended 31/12/2019 €
Receipts			
Department of Education		15,868,189	8,523,704
SOLAS		<u>1,160,221</u>	<u>633,836</u>
		<u>17,028,410</u>	<u>9,157,540</u>
Payments			
New Build			
Lucan CC	Extension	429,631	17,578
Gaelcholaiste Reachrann	New School	366,325	1,998
Colaiste Chillian	New Campus	159,992	486
Other (14 Projects in Total)		275,532	298,569
Refurbishment/Summer Works			
All Schools	Minor Works Covid Grant	942,271	-
Ardgillan CC	Reburbishment of building Phase 2	450,636	97,096
Sallynoggin CFE	Emergency Works - Improved Access Phase 1	237,771	85,094
Community National Schools	Minor Works	136,152	29,563
Other (50 Projects in Total)		367,044	2,514,888
Furniture & Equipment			
Swords CC		505,067	27,829
Lusk CC		216,367	13,483
Kingswood CC		171,273	595,194
Other (32 Projects in Total)		268,834	479,028
ICT Equipment			
All Schools	Digital Strategy for Schools	914,171	668,955
Head Office	Further Education and Training	403,877	-
Lusk CC		273,586	-
Swords CC		202,508	-
Citywest Campus		108,659	-
Other (9 Projects in Total)		141,679	313,292
Temporary Accommodation			
Griffen CC	T/A 2019/2020	2,327,946	3,167
Colaiste Cois Life	Purchase T/A 2018/2019	508,809	1,609,781
Swords CC	T/A 2019/2020	154,100	675,020
Ardgillan CC	T/A Relocation	114,822	182,037
Colaiste Cois Life	T/A 2015	100,569	124,978
Other (32 Projects in Total)		937,543	2,026,467
Other Works			
Other(14 Projects in Total)	Further Education and Training	72,111	83,312
		<u>10,787,275</u>	<u>9,847,815</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

8 Post Primary Schools & Head Office Payments	Year Ended 31/12/2020			Year ended
	Pay	Non Pay	Total	31/12/2019
PAY	€	€	€	Total €
Instruction	101,501,632		101,501,632	107,396,649
Administration	5,765,915		5,765,915	5,578,768
Maintenance	<u>3,522,378</u>		<u>3,522,378</u>	<u>3,220,380</u>
	110,789,925		110,789,925	116,195,797
NON PAY				
Instruction		1,233,433	1,233,433	1,280,156
Administration		3,206,927	3,206,927	3,328,404
Maintenance		<u>3,782,529</u>	<u>3,782,529</u>	<u>3,925,810</u>
		8,222,889	8,222,889	8,534,370
ASSOCIATED PROGRAMMES				
Student Services Support Fund	119,514	1,153,530	1,273,044	1,779,011
Book Grant	-	355,738	355,738	339,516
DEIS Grant & Home School Liaison	72,168	209,202	281,370	181,630
P.L.C. Non-Pay	-	150,247	150,247	257,737
Transition Year	285	68,944	69,229	119,874
Calculated Grades Aides	51,421	-	51,421	-
COVID 19 Sanitiser and PPE	-	636,873	636,873	-
COVID 19 Enhanced Supervision	379,418	524	379,942	-
COVID 19 Cleaning Support	71,154	108,342	179,496	-
COVID 19 Employing an Aide	69,098	66	69,164	-
Others - 12 in Number	<u>28,591</u>	<u>194,454</u>	<u>223,045</u>	<u>251,898</u>
	791,649	2,877,920	3,669,569	2,929,666
	<u>111,581,574</u>	<u>11,100,809</u>	<u>122,682,383</u>	<u>127,659,833</u>

Post Primary Schools and Head Office Payments

These relate to the provision of second level provided in 31 locations, catering for 18,777 participants as well as night classes in 7 locations, catering for 2,140 beneficiaries.

9 Primary School Payments	Year Ended 31/12/2020			Year Ended
	Pay	Non Pay	Total	31/12/2019
	€	€	€	Total €
CNS Capitation Grant	101,644	499,733	601,377	367,620
CNS Ancillary Service Grant	403,735	(2,301)	401,434	372,045
CNS School Book Scheme	-	29,936	29,936	69,085
CNS DEIS Grant	-	91,978	91,978	43,663
CNS School Transport	66,572	27	66,599	40,826
COVID 19 Sanitiser and PPE	-	74,990	74,990	-
COVID 19 Cleaning Support	7,785	20,306	28,091	-
COVID 19 Employing an Aide	6,394	-	6,394	-
Others - 9 in Number	<u>31,432</u>	<u>34,222</u>	<u>65,654</u>	<u>130,759</u>
	617,562	748,891	1,366,453	1,023,998

Primary School Payments

These relate to the provision of the primary school programme in 12 locations catering for 3,208 participants including 3 special schools with 42 participants.

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

10 Further Education and Training Payments

	Year Ended 31/12/2020				Year Ended 31/12/2019
	Pay	Non Pay	Allowances	Total	Total
	€	€	€	€	€
Further Education and Training					
PLC	11,364,219	121,979	-	11,486,198	-
Operating Costs	7,949,397	2,321,236	-	10,270,633	10,697,390
Youthreach	4,564,340	813,970	1,337,722	6,716,032	6,495,824
Apprenticeships	234,713	1,043,290	4,362,816	5,640,819	5,776,192
Specialist Training Providers (STP)	-	2,701,368	1,765,615	4,466,983	4,803,860
VTOS	1,285,013	393,343	2,360,912	4,039,268	4,020,229
Bridging Foundation & Skills Training	19,005	2,108,633	1,682,093	3,809,731	6,182,707
Back to Education Initiative	2,600,042	723,253	-	3,323,295	3,831,266
Traineeships	45,021	1,717,832	1,335,024	3,097,877	4,322,555
Community Training Centres	61,011	1,669,600	782,128	2,512,739	2,525,094
Adult Literacy	1,847,320	208,620	-	2,055,940	2,057,992
Co-operation Hours	1,419,763	94,831	-	1,514,594	-
Local Training Initiatives	46,113	233,447	1,213,470	1,493,030	1,471,984
Community Education	1,146,923	298,669	-	1,445,592	1,663,230
Adult & Further Education Additional Funding	-	867,456	-	867,456	334,124
Adult Education Guidance Service	595,324	87,331	-	682,655	661,670
Skills to Advance	-	541,554	-	541,554	201,058
Evening Courses	451,413	49,763	-	501,176	887,212
On-Line/Blended Learning/Library	-	493,998	-	493,998	318,255
Covid-19 FET Overheads	27,615	391,064	-	418,679	-
Childcare	290,421	-	-	290,421	324,163
Blackspot Support Support	158,783	129,095	-	288,778	125,354
Skills for Work	160,460	91,842	-	252,302	361,026
Locally Devised Assessments	228,401	21,035	-	249,436	232,528
PLC SSSF	41,170	193,014	-	234,184	-
Psychological Services	210,309	-	-	210,309	212,697
Intensive Tuition	185,616	21,543	-	207,159	235,141
Justice Workshops	-	-	206,608	206,608	162,001
PLC Enhanced Capitation	-	119,831	-	119,831	105,642
Adult Refugee Programme	99,599	-	-	99,599	52,076
Psychological Services High Support Unit	70,369	17,498	-	87,867	85,842
Fund for Learners with Disabilities	8,760	66,690	-	75,450	-
Further Education Operational Costs	-	69,513	-	69,513	129,965
Youthreach Special Needs Initiative	16,133	50,935	-	67,068	66,321
MAEDF	-	40,037	-	40,037	-
Explore Programme	3,565	17,415	-	20,980	28,854
Others - 10 in Number	69,557	52,982	-	122,539	107,770
Total	35,200,375	17,773,567	15,046,388	68,020,330	58,480,022

Further Education and Training Payments

These relate to the provision of Further Education and Training programmes in 38 locations, catering for 23,080 beneficiaries.

11 YOUTH SERVICES PAYMENTS

TYFS - Transitional Youth Funding Scheme	230,477	3,705,666	-	3,936,143	7,095,669
UBU - Your Place Your Space	215,171	3,251,581	-	3,466,752	-
Dual Purpose Sports Complexes	442,180	131,230	-	573,410	411,099
Main Stream Drugs Task Force	-	570,254	-	570,254	532,953
Youth Work Function	313,099	216,841	-	529,940	549,683
Staff Led Youth Capital Funds	-	395,168	-	395,168	113,619
Youth Club Grant	-	245,505	-	245,505	219,068
Revised Youth Funding Scheme	-	188,545	-	188,545	190,300
Carline Centre of Learning (Department of Education and Skills)	-	155,837	-	155,837	155,834
Youth Information	-	128,105	-	128,105	128,104
Emerging Needs Drugs Task Force	-	101,956	-	101,956	113,970
Regional Task Force	-	100,523	-	100,523	350,070
Carline Centre of Learning (HSE/ Tusla)	-	91,224	-	91,224	73,820
Drugs Task Force	3,300	71,709	-	75,009	69,216
ICT Investments Grants	-	33,866	-	33,866	-
Youth Employability Initiative	-	32,052	-	32,052	20,978
Sportivate South Dublin	7,941	10,704	-	18,645	17,786
LGBTI+ Youth Initiatives	-	13,242	-	13,242	7,212
Local Youth Club Equipment Scheme	-	10,212	-	10,212	71,681
Healthy Ireland Junior Reach	4,896	113	-	5,009	-
Minor Covid-19 Grants 2020	-	3,655	-	3,655	-
Y.P.F.S.F. STREAM 2	-	-	-	-	15,653
Total	1,217,064	9,457,988	-	10,675,052	10,136,715

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

12 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Post Primary Schools & Head Office	Primary Schools	Further Education and Training	Programme				Agencies and Self- financing	Capital	TOTAL Year Ended 31/12/2020	Year Ended 31/12/2019
				Youth Services							
State Funding Received	€	€	€	€	€	€	€	€	€	€	€
Department of Education	126,938,156	1,662,333	-	231,049	-	-	-	15,868,189	144,699,727	139,050,620	-
Department of Further and Higher Education, Research, Innovation and Science	-	-	22,554	-	-	-	-	-	22,554	-	-
SOLAS	-	-	73,379,345	-	-	-	-	1,160,221	74,539,566	60,848,601	-
Department of Children, Equality, Disability, Integration and Youth	-	-	-	9,028,395	-	-	-	-	9,028,395	8,868,225	-
Department of Social Protection	-	-	-	-	-	873,267	-	-	873,267	1,192,780	-
Department of Health	-	-	-	832,208	-	-	-	-	832,208	1,096,376	-
State Examinations Commission	-	-	-	-	-	-	-	-	-	318,918	-
POBAL and South Dublin Co Co	-	-	-	477,027	-	-	-	-	477,027	507,483	-
Higher Education Authority	-	-	-	-	-	-	-	-	-	251,269	-
Professional Development Service for Teachers	-	-	-	-	-	-	-	-	-	81,454	-
TUSLA	-	-	-	90,793	-	83,964	-	-	83,964	464,220	-
Léargas	-	-	-	-	-	362,218	-	-	453,011	290,392	-
Dun Laoghaire Rathdown County Council	-	-	-	-	-	423,356	-	-	423,356	-	-
South Dublin County Council	-	-	-	3,144	-	-	-	-	3,144	-	-
Other	-	-	-	-	-	1,766,550	-	-	1,766,550	2,228,143	-
	126,938,156	1,662,333	73,401,899	10,662,616	-	3,509,355	-	17,028,410	233,202,769	215,298,481	-
Non State Funding Applied to State-funded Schemes											
Parents/ Students	89,081	-	27,480	-	-	-	-	-	116,561	694,861	-
Irish Public Bodies - Dividends/ Capital Reserve	214,806	-	-	-	-	-	-	-	214,806	257,544	-
Bank	509	-	-	-	-	-	-	-	509	3,397	-
Other	-	-	-	-	-	-	-	-	-	81,000	-
	304,396	-	27,480	-	-	-	-	-	331,876	1,036,802	-
Other Non State Funding											
Parents/ Students	-	-	-	-	-	3,754,444	-	-	3,754,444	4,983,017	-
Patrons	-	-	-	-	-	265,676	-	-	265,676	459,387	-
Irish Public Bodies - Insurance Settlements	-	-	-	-	-	172,454	-	-	172,454	95,967	-
Staff	-	-	-	-	-	98,700	-	-	98,700	57,585	-
Other	-	-	-	-	-	215,436	-	-	215,436	361,548	-
	-	-	-	-	-	4,506,710	-	-	4,506,710	5,957,504	-
Total	127,242,552	1,662,333	73,429,379	10,662,616	-	8,016,065	-	17,028,410	238,041,355	222,292,787	-

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

13 Source and Use of Funds
Primary Grantor
Department/Office

	2020 Grant Issued	Project
Department of Education		
Post Primary Schools and Head Office	110,594,166	Pay ⁸
	11,598,558	Non-Pay ⁹
		Local Funding
		Surpluses
		Associated
Primary Schools	5,104,098	
Capital	1,662,333	
Student Support	15,868,189	
Youth Services	-	
Total Department of Education	231,049	
Other Funders	145,058,093	
Department of Further and Higher Education, Research, Innovation and Science	(22,554)	Explore
SOLAS	75,629,500	Further Education and Training
SOLAS	1,160,221	Capital
Department of Children, Equality, Disability, Integration and Youth	9,028,395	Youth Services
South Dublin County Council	-	Youth Services
Tusla	90,793	Youth Services
Department of Health	832,208	Youth Services
Pobal and South Dublin County Council	477,027	Youth Services
Dun Laoghaire Rathdown County Council	3,144	Youth Services
Higher Education Authority	-	Agency
State Examinations Commission	11,626	Agency
Department of Social Protection	873,267	Agency
Recoupment and Seconded Pay	1,575,587	Agency
Leargas	520,848	Agency
Tusla	423,356	Agency
Professional Development Service for	362,218	Agency
Other	83,964	Agency
Total State	90,708,080	
Total Non State		Agency and Self Financing
Total State and Non State	235,766,182	

	01/01/2020 ^a Amount due from/ (due to) Grantor	Receipts direct from Grantor ^c	Receipts from other sources	Total Receipts per Operating Statement	2020 Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/(Deficit) per Operating Statement for 2020 ^d	31/12/2020 Amount due from/ (due to) Grantor
	€	€	€	€	€	€	€	€	€
	343,130	(104,766,391)	(5,556,418)	(110,322,809)	-	110,780,925	374,686	-	1,184,932
	-	(11,511,249)	(304,396)	(11,815,645)	217,387	8,222,889	31,533	3,343,736	-
	(1,431,015)	-	-	-	(217,387)	-	675	-	(1,647,727)
	(3,106,123)	(5,104,098)	-	(5,104,098)	-	3,669,569	80,550	-	(4,460,102)
	(453,222)	(1,662,333)	-	(1,662,333)	-	1,366,453	-	-	(726,630)
	(3,105,314)	(15,868,189)	-	(15,868,189)	-	10,108,961	403,606	-	(8,460,936)
	(171,666)	-	-	-	-	-	-	-	(171,666)
	(10,413)	(231,049)	-	(231,049)	-	230,816	620	-	(9,996)
	(7,934,623)	(139,143,309)	(5,860,814)	(145,004,123)	-	134,388,643	914,242	3,343,736	(14,202,125)
	-	(22,554)	-	(22,554)	-	20,980	5,321	-	3,747
	(3,005,805)	(73,379,346)	(27,480)	(73,406,825)	-	67,999,350	(1,320,940)	-	(9,734,220)
	(38,201)	(1,160,221)	-	(1,160,221)	-	678,314	(216,223)	-	(736,331)
	(500,016)	(9,028,395)	-	(9,028,395)	-	8,983,185	(206,948)	-	(752,174)
	(78,638)	-	-	-	-	18,645	(2,913)	-	(62,906)
	-	(90,793)	-	(90,793)	-	91,224	7,942	-	8,373
	(28,514)	(832,208)	-	(832,208)	-	772,733	(10,456)	-	(98,445)
	(21,955)	(477,027)	-	(477,027)	-	573,410	(71,870)	-	2,558
	-	(3,144)	-	(3,144)	-	5,009	886	-	2,751
	(94,785)	-	-	-	-	123,091	(39,893)	-	(11,587)
	15,867	(11,626)	-	(11,626)	-	-	65,397	-	69,638
	(66,768)	(873,267)	-	(873,267)	-	883,884	(61,563)	-	(117,714)
	520,848	(1,575,587)	-	(1,575,587)	-	1,578,602	(1,069)	-	(522,794)
	(213,699)	(423,356)	-	(423,356)	-	134,332	(8,565)	-	(511,286)
	(177,807)	(362,218)	-	(362,218)	-	361,134	(4,769)	-	(183,660)
	(193,718)	(83,964)	-	(83,964)	-	54,087	(1,290)	-	(188,924)
	(4,010,948)	(88,503,042)	(27,480)	(88,532,522)	-	82,345,570	338	-	(12,092,515)
	(3,186,492)	-	(4,506,710)	(4,506,710)	-	4,004,125	(68,903)	1,075,405	(2,682,575)
	(15,162,063)	(227,646,351)	(10,395,004)	(238,041,355)	-	220,738,338	(1,021,276)	4,419,141	(29,067,215)

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

13 Source and Use of Funds (Continued)

Reconciliation of Amount due From/ (Due to) Grantor to Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities

	31/12/2020 €	31/12/2019 €
Amount due from/ (due to) Grantor at 31 December	(29,067,215)	(15,162,063)
Bank Balance	37,760,733	20,457,716
Third Party Debtors	611,163	592,288
Pay & Expenses Liabilities	(4,900,451)	(5,902,852)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	4,404,230	(14,911)

Notes

	a Opening balances	Notes
		Balances are reported on an accruals basis.
b Pay		Department of Education: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €104,766,391 and anticipated receipts from Retained Superannuation Contributions of €5,540,597. Actual receipts of Retained Superannuation Contributions were €5,556,418 which is €15,821 more than anticipated. However payments were €110,789,925 resulting in an overall deficit of €1,184,932. This deficit will be funded by the Department of Education in the 2021 Pay Grant.
c Non Pay		Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €11,511,249, forecasted locally raised receipts of €85,421 and a receipts credit of €1,588 from the previous year. In 2020 actual locally raised receipts were €304,396 (Locally raised receipts includes an IPB Capital Dividend of €214,806 which was not included in original forecast estimate) resulting in a surplus of receipts of €217,387 over the amount forecasted plus the receipts credit. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.
d Surplus/(Deficit) for 2020		Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. DDLETB had a Revenue Surplus of €4,419,141 for the year ended 31/12/2020 (Per Operating Statement page 7) and an Accumulated Revenue Surplus as at 31/12/2020 of €4,404,230 (Per Operating Statement page 7 and Statement of Current Assets and Current Liabilities page 8). This surplus is made up of €3,343,736 relating to School and Head Office Non Pay and €1,075,405 relating to Self Financing Projects. The surplus on self-financing is mainly accounted by monies raised in schools for sports and cultural and school/ college voluntary contributions.
e Total State funding		The difference between the total amount received from grantors of €227,646,351 above and the total in Note 13 - Funding of €233,202,769 is represented by Retained Superannuation Contributions of €5,556,418.

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	31/12/2020	31/12/2019
	€	€
14 Current Assets - Recurrent State Grants		
Amount due from Department of Education		
Pay Grant Underfunding	1,184,932	343,130
Primary Schools Grant Underfunding	54,715	9,786
Associated Grants Underfunding	51,936	9,261
Amount due from Department of Further and Higher Education, Research, Innovation and Science	3,747	-
Amount due from TUSLA	8,373	-
Amount due from Dun Laoghaire Rathdown County Council	2,751	-
Amount due from Pobal and South Dublin County Council	2,558	-
Amount due from Department of Children, Equality, Disability,	1,906	64,019
	<u>1,310,918</u>	<u>426,196</u>
15 Current Assets - Capital State Grants		
Amount due from the Department of Education	1,797,886	1,564,313
	<u>1,797,886</u>	<u>1,564,313</u>
16 Current Assets - Other Recurrent Income		
Amounts due from Recoupment & Seconded Pay	522,794	520,848
Amount due from the State Examinations Commission	69,638	15,867
Amount due from Other (Non-State)	63,419	76,322
Amount due from Other (State)	2,210	1,595
	<u>658,061</u>	<u>614,632</u>
17 Current Assets - Third Party Debtors		
Community Training Centres and Specialist Training Providers	342,121	342,121
Overpayment	203,028	218,949
PLC Levy	48,820	-
Rents Due	17,194	17,839
Training Centre Debtors	-	12,704
Tuition Fees	-	675
	<u>611,163</u>	<u>592,288</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	31/12/2020	31/12/2019
	€	€
18 Current Liabilities - Recurrent State Grants		
Amount due to the Department of Education		
Associated Grants Unspent	4,512,038	3,115,384
Local Receipts / Receivables Excess	1,647,727	1,431,015
Primary Schools Grant Unspent	781,345	463,008
Student Support Grants Unspent	171,666	171,666
Drugs Task Force Unspent	9,996	10,413
Amount due to SOLAS	9,734,220	3,005,805
Amount due to Department of Children, Equality, Disability, Integration and Youth	754,080	564,035
Amount due to Department of Health	98,445	28,514
Amount due to South Dublin County Council	62,906	78,638
Amount due to POBAL and South Dublin County Council	-	21,955
	<u>17,772,423</u>	<u>8,890,433</u>
19 Current Liabilities - Capital State Grants		
Amount held for Department Of Education	10,258,822	4,669,627
Amount due to SOLAS	736,331	38,201
	<u>10,995,153</u>	<u>4,707,828</u>
20 Current Liabilities - Other Recurrent Income		
Amount held for Others (Non-State)	2,745,994	3,262,814
Amount held for Leargas	511,288	213,699
Amount held for Others (State)	307,337	195,313
Amount held for Junior Cert Schools Programme	188,924	157,757
Amount held for TUSLA	183,660	177,807
Amount held for Department of Social Protection	117,714	66,768
Amount held for the Higher Education Authority	11,587	94,785
	<u>4,066,504</u>	<u>4,168,943</u>
21 Pay and Expense Liabilities		
Expense Liabilities	3,237,320	4,787,444
Pay Liabilities	1,663,131	1,115,408
	<u>4,900,451</u>	<u>5,902,852</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

22 Movement in Other Net Current Assets

	Balance as at 31/12/2020 €	Balance as at 31/12/2019 €	Movement in Period €
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	1,310,918	426,196	884,722
Increase/(Decrease) in Capital State Grants Receivable	1,797,886	1,564,313	233,573
Increase/(Decrease) in Other Recurrent Income Receivable	658,061	614,632	43,429
Increase/(Decrease) in Third Party Debtors	611,163	592,288	18,875
	4,378,028	3,197,429	1,180,599
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	17,772,423	8,890,433	(8,881,990)
(Increase)/Decrease in Capital State Grant Liabilities	10,995,153	4,707,828	(6,287,325)
(Increase)/Decrease in Other Recurrent Income Liabilities	4,066,504	4,168,943	102,439
(Increase)/Decrease in Pay and Expense Liabilities	4,900,451	5,902,852	1,002,401
	37,734,531	23,670,056	(14,064,475)
Net Movement			(12,883,876)

Dublin and Dun Laoghaire Education and Training Board
Notes To The Financial Statements - Year Ended 31 December 2020

23 Remuneration

	2020 €	2019 €
(a) Aggregate Employee Benefits		
Staff Short-term benefits	150,609,050	143,440,782
Termination benefits	-	-
	<u>150,609,050</u>	<u>143,440,782</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	150,609,050	143,440,782
	<u>150,609,050</u>	<u>143,440,782</u>

The pay ranges and the number of employees in each range are:

Pay range	No. Employees	Cost in 2020*
0-59,999	2893	79,001,584
60,000-69,999	361	23,583,864
70,000-79,999	338	25,237,473
80,000-89,999	140	11,688,017
90,000-99,999	38	3,608,281
100,000-109,999	40	4,164,466
110,000-119,999	17	1,959,535
120,000-129,999	10	1,227,945
130,000-139,999	1	137,885
Total:	3838	150,609,050

*Cost in 2020 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year (2019 €0).

(d) Key Management Personnel

Key management personnel in Dublin and Dun Laoghaire ETB consist of the Chief Executive and the Directors of Schools, Further Education and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employers' PRSI is set out below:

	2020 €	2019 €
Salary	495,715	522,141
Allowances	-	-
Termination Benefits	-	-
	<u>495,715</u>	<u>522,141</u>

(e) Chief Executive Salary and Benefits

The Chief Executive remuneration package excluding employers' PRSI for the year was:

Basic Salary		
Former CE: Paddy Lavelle (1/1/2020 - 6/9/2020)	92,989	132,066
Current Acting CE: Caitriona Murphy (7/9/2020 - 31/12/2020)	34,638	-
	<u>127,627</u>	<u>132,066</u>

The Chief Executive is a member of an unfunded defined benefit public sector pension scheme and his entitlements do not extend beyond the standard entitlements available under the scheme.

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

24 Specific Costs	2020 €	2019 €
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	56,050	36,023
Financial / Actuarial	-	-
Public relations/marketing	1,252	4,831
Human Resources	-	-
Audit Fee (Annual external audit)*	82,000	-
Other	14,918	48,998
	<u>154,220</u>	<u>89,852</u>
The 2018 Audit Fee of €78,000 was paid in 2018. The 2019 Audit Fee of €82,000 was paid in 2020. The 2020 Audit Fee of €87,900 was paid in 2021.		
(b) Legal Costs and Settlements		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	11,422	34,000
	<u>11,422</u>	<u>34,000</u>
The legal costs and settlements figure above relates to 2 separate legal cases (2019: 2).		
Additional legal costs and settlements were paid by DDLETB's insurance body.		
(c) Travel and Subsistence		
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	3,826	39,360
- expenses paid for Board Members	-	-
- expenses paid to employees	162,454	511,201
	<u>166,280</u>	<u>550,561</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	67,922	81,854
	<u>67,922</u>	<u>81,854</u>
Total	<u>234,202</u>	<u>632,415</u>
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	8,791	4,407
Other	603	2,179
	<u>9,394</u>	<u>6,586</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

25 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings.
The aggregate expenses paid to each member in the year ended the 31 December 2020 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	
Anne Genockey	-	-	-	-	-	-	-
Cllr Grainne Maguire	-	-	-	-	-	-	130
Claire Markey	-	-	-	-	-	-	-
Gerry McGuire***	231	982	123	361	40	1,737	-
Cllr Karen Power	-	-	-	-	-	-	-
Cllr Cathal Boland	-	-	-	39	-	39	-
Dr John Walsh**	-	-	-	-	-	-	-
Paul McNally****	-	-	-	-	-	-	-
Cllr Kazi Ahmed	-	-	425	-	-	425	1,170
Cllr Michael Clark	-	-	-	-	-	-	-
Ken Farrell	274	166	-	81	-	521	7,410
Cllr Una Power	-	-	-	-	-	-	-
Cllr Brigid Manton	132	-	201	-	-	333	1,430
Cllr Joe Newman	174	-	-	127	-	301	260
Pamela Conroy	-	-	-	-	-	-	-
Pat Hand	23	104	-	-	103	230	-
Cllr Yvonne Collins	26	-	-	6	6	38	-
Cllr Peter Kavanagh	-	-	-	-	-	-	1,170
Cllr Pamela Kearns	-	-	-	-	-	-	-
Cllr Ed O'Brien	-	-	-	-	-	-	-
Daneve Harris* ****	39	-	-	-	-	39	650
Colm Kilgallon	141	-	-	22	-	163	390
Brendan O'Halloran	-	-	-	-	-	-	-
Total	1,040	1,252	749	636	149	3,826	12,610

*Chairperson from November 2020

**Chairperson prior to November 2020

***ETBI Representative

****National Parents' Council for ETB Schools

26 Committee Fees

The following fees were paid to Non- Board Committee members
Audit and Risk Committee (No. of Non Board ARC members 2020 3, 2019 4)
Finance Committee (FC) (No. of Non Board FC members 2020 2, 2019 2)

	2020 €	2019 €
Audit and Risk Committee	-	4,263
Finance Committee (FC)	-	-
Total	-	4,263

27 Chief Executive's Travel Expenses*

Domestic Travel
Foreign Travel

	2020 €	2019 €
Domestic Travel	3,425	9,017
Foreign Travel	-	-
Total	3,425	9,017

*New Acting Chief Executive appointed in August 2020

Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2020

28 Capital Commitments

At 31 December 2020 DDLETB had capital commitments of €4,933,807 (2019 €4,487,099)
All of the above capital expenditure will be Exchequer funded.

29 Lease Commitments

At 31 December 2020 DDLETB had future minimum lease payments under non- cancellable operating leases as follows:

	31/12/2020	31/12/2019
	€	€
Leases which expire:		
Within one year	1,225,646	1,280,471
Between two and five years	4,009,825	4,808,437
After 5 years	1,789,130	2,193,248
	<u>7,024,601</u>	<u>8,282,156</u>

30 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2020.

31 Additional Superannuation Contribution

€3,989,127 was deducted from staff and paid over to the Department of Education.

32 Write - Offs

In 2020 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes. In 2020, €1,001 was written off on behalf of DDLETB.

33 Annual Contribution to Education and Training Boards Ireland

DDLETB made a contribution of €42,700 to ETBI in 2020.

34 Charity Note

DDLETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20947.

35 Connected Persons

There were no transactions with connected persons during the year.

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

36 Property	Primary Level and Post Primary Level	Centres	Head Office	Others	Total
Property in use:					
Owned (Appendix 1)	37	20	1	7	65
Not Owned- Leased (Note 36A)	1	9	1	0	11
Not Owned- Other (Note 36B)	3	6	0	4	13
Property not in Use (Note 36C)	0	3		2	5
Properties in use by a 3rd Party (Note 36D)	0	0	0	3	3
Total	41	38	2	16	97

Note: Each property is only counted once above. Colaiste Chillian, Firhouse Sports Complex and *Citywest are all included in the Owned categories above and are therefore not included in other category figures. Former Senior College Dun Laoghaire is counted in category "Properties not in Use". Buildings of two DDLETB special schools are owned and maintained by Tusla and the State Claims Agency and are not included in this Property Note.

36A Property not Owned - Leased			
Category	Location	Annual Rent per agreement	Expiry Date
Administrative Offices		€	
Tuansgate Primary Administration Offices	1 Tuansgate, Belgard Square East, Tallaght, Dublin 24.	€431,900.00	22/01/2026
School			
Tallaght Community National School (DDLETB received patronage of this school under the Schools Reconfiguration for Diversity process)	Kilclare Avenue, Tallaght, Dublin 24.	Negotiations Ongoing	Negotiations Ongoing
Centres			
Balbriggan Youthreach	1st/2nd/3rd Floors, Sarsfield House, Balbriggan, Co. Dublin.	€199,830.72	14/07/2034
Baldoyle Training Centre - Satellite Unit	Unit 117, Baldoyle Industrial Estate, Baldoyle, Dublin 13.	€83,025.00	20/04/2023
Blanchardstown Adult Education Centre no.2 of 2	Exchange Building, Main Street, Blanchardstown, Dublin 15.	€17,000.00	Currently Expired - Legal Advise Received on this Lease / DDLETB has instructed it solicitor to pursue a long term lease on this property.
Dundrum Town Centre, Unit 2, Level 5	Dundrum Town Centre, Dundrum, Dublin 14.	€0.00	31/12/2017 - The Building & Property Department have made contact with the landlords solicitors in relation to the lease renewal. Progress being made on getting a new lease in place.
Fingal Adult Education Service	7 The Plaza, Forster Way, Swords, Co. Dublin.	€87,060.00	05/08/2024
Nutgrove Youth Centre	Nutgrove, Rathfarnham, Dublin 14.	€15.00	99 Year Lease (2011 to 2110)
Tallaght Youthreach - UCHIYA Building	Whitestown Industrial Estate, Tallaght, Dublin 24.	€60,000.00	30/11/2030
The Enterprise Centre	Bryan S Ryan, Main Road, Tallaght, Dublin 24.	€108,280.00	09/07/2027
YES Centre (Youth Education & Support)	Unit 1A Weatherwell Industrial Estate, Clondalkin Dublin	€28,000.00	17/07/2024

36B Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Schools				
Danu Community Special School	c/o Hansfield Educate Together Secondary School, Dublin 15.	Service Level Agreement	8% of Overheads	20/07/2021
Eriu Community College	c/o Luttrellstown Community Centre, Dublin 15.	Service Level Agreement	€94,380.00	1/9/2021
Rivervalley Community National School	DoE Owned Temporary Accommodation, Main Street, Swords, Co. Dublin.	Service Level Agreement	N/A	N/A
Centres				
Alternative Learning Centre	Library Road, Dun laoghaire, Co. Dublin.	Service Level Agreement	Overheads	11/04/2018 - The Buildings & Property Department are working with the Youth Development Officer to have these agreements renewed
The White House	Ballyogan Court, Carrickmines, Dublin 18.	Service Level Agreement	€10.00	
FET Castlemills Education Centre	c/o 7 The Plaza, Forster Way, Swords, Co. Dublin.	Managed	N/A	N/A
Shanganagh Park House	Shankill, Co. Dublin.	Licenced	€14,000.00	September 2021
St. Josephs Sportsreach Centre and Youthreach Centre	Pearse Park, Sallynoggin, Co. Dublin.	Licenced	€37,000.00	12 Month Rolling Term Agreement. Subject to a 6 month notice period by either party
Castleland Community Centre	Castleland, Balbriggan, Co. Dublin.	Licenced	€72,000.00	Extended to 31/10/2021 - Waiting on a copy of the extended agreement from Fingal County Council

Notes to The Financial Statements - Year Ended 31 December 2020

36B (Continued)

Other				
Donabate Sports Hall	Portrane Road, Donabate, Co. Dublin.	Service Level Agreement	€64,980.00	Ongoing
Palmerstown Sports Complex	Oakcourt Avenue, Palmerstown, Dublin 20.	Managed	N/A	N/A
Killinarden Sports Complex	Killinarden, Tallaght, Dublin 24.	Managed	N/A	N/A
Brookfield Youth & Community Centre	Brookfield, Tallaght, Dublin 24.	Managed	N/A	N/A

36C

Properties not in use:	Location	Status
Centres		
Former Senior College Dun Laoghaire Including Caretakers Dwellings & Store	Eblana Avenue, Dun Laoghaire, Co. Dublin.	Owned
St. Kieran's Training Centre	Old Connaught, Bray, Co. Wicklow.	Owned
Cara Park Training Centre	Belcamp Lane, Coolock, Dublin 17.	Owned
*Citywest Campus Block A, Part Block B and 8 acres of parkland	Fortunestown Lane, Citywest, Saggart, Dublin 24	Owned
Others		
Lands at Fairways, Rathfarnham	Fairways, Rathfarnham, Dublin 14.	Owned
Dundrum College Outdoor Centre	Mungaun, Crossmolina, Co. Mayo	Owned

Note: Former Senior College Dun Laoghaire - This building was not in use for the period January to August 2020 and it became vacant again from February 2021.

36D

Properties in use by a 3rd Party			€	
Category	Location	Status	Annual Rent per agreement	Expiry Date
Part of Colaiste Chilliain - Used by Gaelscoil Cluain Dolcain	Bothar Nangor, Cluain Dolcain BAC 22.	Owned/Licensed	€6,000.00	12/04/2027
Holmpatrick National School	Convent Lane, Skerries, Co. Dublin.	Owned/Licensed	N/A	13/10/2020 - Being Renewed
LIFE Centre Creche	LIFE Centre, Esker Hill, Lucan, Co. Dublin.	Owned/Licensed	€15,500.00	20/06/2021
Part of Firhouse Community College Sports Complex - Used by a Creche	Firhouse Road, Dublin 24.	Owned/Licensed	€12,000.00	01/10/2022
*Part of Citywest Campus - Used by Rathcoole ETNS as part of the Departments emergency decant of school	Fortunestown Lane, Citywest, Saggart, Dublin 24.	Owned/Licensed	Running Costs	Licence issued to Department for review
Institute of Horology - Used by Edmund Rice Schools Trust	Mill Lane, Blanchardstown, Dublin 15.	Owned/See below	N/A	N/A
Former Senior College Dun Laoghaire Including Caretakers Dwellings & Store - Temporarily used by Dun Laoghaire ETNS	Eblana Avenue, Dun Laoghaire, Co. Dublin.	Owned/Licensed	N/A	Feb-21

Note: Edmund Rice Schools Trust are located in the Institute of Horology at the request of the Department of Education. Former Senior College Dun Laoghaire was temporarily used from September 2020 to February 2021.

Notes:

Owned - DDLETB/DE hold full title and ownership of these properties.

Leased - DDLETB holds a lease for these properties.

Licensed - DDLETB holds a licence for these properties. A Licence is used for shorter term agreements where DDLETB do not wish to commit to a long term lease due to operational reasons and funding. DDLETB Properties in use by a third party also operate under a licence agreement as DDLETB do not issue leases for any of its properties.

Managed - The property is owned by another party (usually Department of Education or County Council) and DDLETB only manage the property or part thereof. DDLETB is not the owner or the patron.

Service Level Agreement - Similar to Managed Properties.

PPP - Public Private Partnership

- * In October 2012, the Board was requested to acquire land and buildings at CityWest campus which was purchased in 2013 at a cost of €8.6 million. The land and buildings comprises 8 acres of buildings and carparks and 8 acres of parkland.

The buildings comprise 4 blocks. The usage as at 31/12/2020 is set out below.

Block A	Ground floor used for storage 1st floor vacant (previously fitted out for a language school) 2nd floor vacant (comprising 11 four bedroom houses)
Block B	Ground floor occupied by DDLETB school, Colaiste Pobail Fola since September 2020. 1st floor vacant (previously fitted out for a language school) 2nd floor vacant (comprising 24 two bedroom houses)
Block C	Ground floor occupied by Rathcoole ETNS since September 2020 (Part of the Department's emergency decant of schools for remedial works) 1st/2nd floors are vacant
Block D	Vacant
8 acres of parkland	Not utilised by ETB

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

37 The Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. DDLETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, DDLETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

Since March 2020 the pandemic has had financial implications for DDLETB and we have received additional resources in the form of government grants to assist us in continuing in our role.

In 2020 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school- €4,960,717
- Department of Education- COVID 19 Additional Supervision Arrangements- €657,615
- SOLAS- COVID 19 FET overheads- €594,733
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€3,655

This additional grant assistance provided funding across a range of areas of expenditure arising from the pandemic such as:

- Minor Works including classroom reconfiguration
- Hand sanitiser and PPE
- Enhanced Supervision Support
- Cleaning support
- Software licences and IT equipment
- Calculated grades aides

The additional costs incurred were partially offset by savings in the areas of

- Substitution costs,
- Travel and subsistence
- Consumables and
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where classes did not take place as scheduled.

DDLETB has taken the following steps to manage and mitigate the effects of the pandemic on its operation

- DDLETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and DDLETB developed and implemented additional control measures as required.
- The Department of Education put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. DDLETB is participating in these structures to ensure a joined-up approach across the education sector.

In the short term we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. In the medium to long term, the ETB sector will also have a significant role to play in the overall system response needed for labour market activation which will form part of a broader cross government and cross agency response. This has been seen already in particular through the provision of measures contained in the Government July Jobs Stimulus such as the Skills to Connect initiative and retrofitting courses which are being rolled out across ETBs.

38 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2020 were approved by the Board of DDLETB on 29th March 2021.

Dublin and Dun Laoghaire Education and Training Board

Year Ended 31 December 2020

Appendix 1

DDLETB owns the following properties from which it provides educational services:

Category	Location
Primary Level and Post Primary Level	
Scoil Aoife Community National School	Citywest Drive, Tallaght, Dublin 24.
Scoil Choilm Community National School	Porterstown Road, Blanchardstown, Dublin 15.
Scoil Chormaic Community National School	Stephenstown, Balbriggan, Co. Dublin.
Scoil Ghraíne Community National School	Phibblestown, Clonee, Dublin 15.
Broadmeadow Community National School	Rathbeale Road, Swords, Co. Dublin.
Citywest & Saggart Community National School	Fortunestown Lane, Citywest, Saggart, Co. Dublin.
Lucan Community National School	Balgaddy Road, Lucan, Co. Dublin.
Adamstown Community College	Station Road, Adamstown, Co. Dublin.
Ardgillan Community College (Including All Weather Pitch)	Castlelands, Balbriggan, Co. Dublin.
Balbriggan Community College	Pine Ridge, Balbriggan, Co. Dublin.
Castleknock Community College	Carpenterstown Road, Dublin 15.
Colaiste Chillaín	Bothar Nangor, Cluain Dolcain, Baile Atha Cliath 22.
Colaiste Cois Life	Gleann an Ghrifín, Leamhcain, Co. Atha Cliath.
Colaiste de hÍde	Bothar Caisleain Thigh Mhothain, Tamhlacht, BAC 24.
*Colaiste Pobal Fóla	Fortunestown Lane, Citywest, Saggart, Co. Dublin.
Colaiste Pobal Setanta	Phibblestown, Clonee, Dublin 15.
Collinstown Park Community College	Rowlagh, Clondalkin, Dublin 22.
Deansrath Community College	New Nangor Road, Clondalkin, Dublin 22.
Donabate Community College (Including All Weather Pitch)	Portrane Road, Donabate, Co. Dublin.
Fingal Community College	Seatown Road, Swords, Co. Dublin.
Firhouse Community College	Firhouse Road, Dublin 24.
Grange Community College	Grange Abbey Road, Donaghmede, Dublin 13.
Gaelcholaiste Reachrann	Grange Abbey Road, Donaghmede, Dublin 13.
Greenhills College	Limekiln Avenue, Greenhills, Dublin 12.
Griffen Community College	Currently Located on the site of Kishoge Community College.
Kishoge Community College	Ninth Lock Road, Lucan, Co. Dublin.
Kingswood Community College	Kingswood Avenue, Kingswood, Tallaght, Dublin 24.
Lucan Community College	Esker Drive, Lucan, Co. Dublin.
Lusk Community College	Raheny Lane, Rathmore Road, Lusk, Co. Dublin.
Luttrellstown Community College	Porterstown Road, Blanchardstown, Dublin 15.
Mount Seskin Community College	Jobstown, Tallaght, Dublin 24.
Riversdale Community College	Corduff, Blanchardstown, Dublin 15.
St. Finian's Community College	Castlefarm, Swords, Co. Dublin.
St. Kevin's Community College	Fonthill Road, Clondalkin, Dublin 22.
St. MacDara's Community College	Wellington Lane, Templeogue, Dublin 6W.
Skerries Community College	Skerries, Co. Dublin.
Swords Community College	Rathbeale Road, Swords, Co. Dublin.
Centres	
Blackrock Further Education Institute	Main Street, Blackrock, Co. Dublin.
College of Further Education Dundrum	Main Street, Dundrum, Dublin 16.
Dun Laoghaire Further Education Institute	Cumberland Street, Dun Laoghaire, Co. Dublin.
Stillorgan College of Further Education & Prefabs	Old Dublin Road, Stillorgan, Co. Dublin.
Sallynoggin College of Further Education	Pearse Street, Sallynoggin, Co. Dublin.
BRACE Centre	Main Street, Blanchardstown, Dublin 15.
Clondalkin Youthreach (former Vocational School Clondalkin)	Monastery Road, Clondalkin, Dublin 22.
Rush Youthreach	Convent Lane, Rush, Co. Dublin.
Rathfarnham Youthreach	Mountain View House, Rathfarnham, Dublin 14.
Swords Youthreach	North Street, Swords, Co. Dublin.
Priory Youthreach (Formerly St. Basil's Training Centre)	Greenhills Road, Tallaght, Dublin 24.
St. Oliver's Training Centre	Cloverhill Rd, Clondalkin, Dublin 22.
Dun Laoghaire Community Training Centre (Incl Old Orange Hall)	York Road, Dun Laoghaire, Co. Dublin
Tallaght Training Centre	Cookstown Industrial Estate, Cookstown Road, Tallaght, Dublin 24.
Baldoyle Training Centre	Baldoyle Industrial Estate, Baldoyle, Dublin 13.
Loughlinstown Training Centre	Wyattville Road, Loughlinstown, Co. Dublin.
LIFE (Lucan Institute of Further Education) Centre	L.I.F.E. Centre, Esker Hill, Lucan, Co. Dublin.
South Dublin Adult Education Centre	Former Dundrum College, Sydenham Road, Dundrum, Dublin 16.
Kilternan Vocational School & Prefabs	Glencullen Road, Kilternan, Dublin 18.
Blanchardstown Adult Education Centre no.1 of 2	Old Garda Station, Main Street, Blanchardstown, Co. Dublin.
Administrative Offices	
Old Head Office Secondary Administration Offices	Main Road, Tallaght, Dublin 24.
Others	
Balbriggan Community College - Sports Hall	Pine Ridge, Balbriggan, Co. Dublin.
Collinstown Park Community College - Sports Complex	Rowlagh, Clondalkin, Dublin 22.
Collinstown Park Community College - Dressing Rooms	Rowlagh, Clondalkin, Dublin 22.
Firhouse Community College - Sports Complex	Firhouse Road, Dublin 24.
Greenhills College - Sports Hall	Limekiln Avenue, Greenhills, Dublin 12.
St. Finian's Community College - Sports Hall	Castlefarm, Swords, Co. Dublin.
St. MacDara's Community College - Sports Hall	Wellington Lane, Templeogue, Dublin 6W.