
Dublin and Dun Laoghaire Education and Training Board

Financial Statements For The Year Ended 31 December 2019

Dublin and Dun Laoghaire Education and Training Board

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31 December 2019**

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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 and Skills with the consent of the Minister for Finance and 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:


Ms Daneve Harris

Date:

21-12-2020

Dublin and Dun Laoghaire Education and Training Board

Statement on The System of Internal Control

Dublin and Dun Laoghaire Education and Training Board (DDLETB) came into being on 1 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.

The Code of Governance for ETBs is set out in Circular Letter 02/2019, which was issued by the Department of Education and Skills to all ETBs in January 2019. The Code of Governance 02/2019 was adopted by DDLETB at its meeting on 26th March 2019. Prior to the adoption of The Code of Governance 02/2019 DDLETB operated under the Code of Governance 18/2015.

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 the new Finance and Audit and Risk Committees.

The Audit and Risk Committee met four times in 2019. The Finance Committee met four times in 2019.

Responsibility for the System of Internal Control

As Chairperson of DDLETB, I acknowledge the responsibility of the Board for ensuring that an efficient and effective system of internal control is maintained and operated. The system can only provide reasonable and not 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 identifying management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate action.
- Establishing procedures for identifying and evaluating all risks which could prevent DDLETB from 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 DDLETB.

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

- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Chief Executive, who has responsibility for the financial control framework.
- Work of the Audit and Risk Committee, which considers internal audit reports and reports of the C & AG and reports to the board whether the Chief Executive is, in the internal auditor's opinion, operating adequate and appropriate systems of control.

An internal audit service is provided by the Internal Audit Unit (IAU) – Education and Training Boards. The following internal audit reviews have been carried out since the 01 January 2019.

- Review of Specialist Training Providers
- Review of Previous Internal Audit Findings

Breaches of System of Internal Control

1. Non-compliance with procurement guidelines

The amount of non-compliant procurement in 2019 was €2,405,596 excl VAT. The breakdown of this figure, by category of spend is as follows:

Category of Spend	Amount Excl VAT
Mock Exam Papers	€306,979
Bus Hire	€279,380
M&E Contractor for Planned Preventative Maintenance	€234,887
Electrical Contractor	€154,605
Catering Supplies	€125,132
Waste Management and Recycling	€123,226
ICT Technical Support	€109,913
ICT Components	€106,673
Metalwork Class Materials	€92,452
Office Supplies	€82,533
Printing and Design	€80,845
Fire Alarm Maintenance	€71,174
Office furniture	€66,529
Woodwork Class Materials	€62,067
School Journals	€57,073
Assessment and Testing	€44,851
Outdoor Centre Tours	€42,357
Fire extinguisher maintenance	€40,954
Buildings Contractor	€37,917
Locker Maintenance and Repair	€35,422
Student Time and Attendance system	€33,966
Painting and Decorating	€30,820
Printers	€29,018
Safety Training course consumables	€28,293
Bottled Gas	€26,663
H&S Consultancy	€26,557
Computer Devices	€26,312
Engineering Course Consumables	€24,645
Training Centre course consumables	€24,353
TOTAL NON COMPLIANT SPEND EXCL VAT	€2,405,596

Dublin and Dun Laoghaire Education and Training Board

Statement on The System of Internal Control

DDLETB has identified that the total spend where a supplier has been paid in excess of €25k in 2019 without going through a proper tendering process amounts to €2,405,596 excl VAT. DDLETB operates a centralised procurement model for certain areas of construction, ICT, services & supplies. Notwithstanding this DDLETB is not currently in a position to be 100% compliant in terms of adhering to procurement thresholds. There are instances where goods and services have been procured locally in line with the DDLETB policy but the cumulative value across all sites exceeds the national tendering threshold of €25k. This is a particularly acute problem as we do not operate a centralised purchasing function and there are in excess of 80 sites engaged in local procurement exercises daily. This issue has been further exacerbated by the growth of the organisation in recent years and the operation of two financial systems (SUN and SAP). Given the size and nature of the organisation and the extent of expenditure under various categories of goods and services, full compliance will not be achieved in the short term.

We have completed a Corporate Procurement Plan and a MAPP (Multi-Annual Procurement Plan) which is based on an analysis of the 2019 expenditure and we are taking steps to increase our compliance by targeting areas highlighted in our MAPP.

€461,250 of the €2,405,596 excl VAT (19% of the non-compliant spend) has been regularised since 2019 as new contracts and frameworks have been put in place for the following categories of supplies and services:

- 1) Bus Hire
- 2) ICT Technical Support
- 3) Woodwork Class Materials
- 4) Metalwork Class Materials

To address further areas of non-compliance we are currently planning tenders in the following non-compliant categories of spend in 2020:

- 1) Mock Exam Paper supply and corrections
- 2) M&E Contractor for Planned Preventative Maintenance
- 3) School student Journals
- 4) ICT Components
- 5) ICT Technical Support
- 6) Printing and Design

The DDLETB Corporate Procurement Plan and MAPP will assist us to further identify other areas of non-compliance informing further procurement projects. Given the nature of the organisation and the extent of spending under various categories and headings, full compliance, will remain a challenge. We plan to achieve compliance over the next three years through the continued development and implementation of the CPP & MAPP, together with a migration to a single Financial Management System which will support efficient and effective reporting.

2. Inadequate IT systems

The Audit and Risk and Finance Committees have expressed the view that the multi-system ICT environment which continues to operate in DDLETB presents a significant organisational challenge and potential control weakness. The Training Centres operate the management information systems formerly employed by FAS to process and manage their activities, while the rest of the organisation utilises a different set of systems. Financial activity at a summary level is transferred between systems by journal entry to facilitate the production of the annual statutory financial statement and to meet other reporting obligations. This arrangement will continue pending the outcome of a shared service project in which the Department of Education & Skills has been engaged for the last number of years. It is intended that this project will address many of the issues and shortcomings currently being experienced, will bring greater organisational cohesion to the various functions and services being provided and eliminate the duplication of work. An RFT for a new Financial Management System (FMS) for ETB's was published in December 2018. The procurement process is continuing into 2020. To date no company has been awarded the contract. Negotiations are on-going between the OGP, the Department of Education & Skills and the prospective supplier. A decision on the provider is due to be made by Q2 2020. As stated above all financial activity is processed through SUN Financials system to facilitate the completion of the AFS and all other reporting commitments. The server for the SUN system was upgraded a number of years ago to Windows 2008 and SQL Server 2008. At this point in time, both of these are going to an unsupported status by Microsoft. These servers need to be upgraded. The issue is that the version of Sun deployed predates the latest version of Windows and therefore will not work on this platform. The Department have given approval to upgrade SUN with implementation dates to be scheduled for early Q2 2020.

3. Risk management

DDLETB has a corporate risk register in place to cover Head Office functional departments and is reviewed regularly at Senior Management meetings. Each school and centre is responsible for maintaining their own Risk Register. DDLETB is in the process of developing a new corporate risk register to encompass Head Office, Schools and Centres. All of the above items are on the risk register and are actively monitored.

4. Single Public Service Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefit statements and calculations to members of the Single Public Service Pension Scheme by the end of June 2014. Staff who are members of the Single Public Service Pension Scheme can access their pension entitlements through the Core Portal System. Staff who are paid a salary can generate their benefit statement from 2013 or the date they took up duty if later. However in the case of staff that are paid on part time hourly rates it is not possible at present to generate an accurate benefit statement. In this regard DDLETB is 75% compliant with the circular with 25% non compliance relating to staff paid on part-time rates. The ETB Sector is liaising with the software provider Core and ESBS to find a solution. Department of Public Expenditure and Reform has been notified of this issue.

Dublin and Dun Laoghaire Education and Training Board

Statement on The System of Internal Control

5. Protected Disclosures

There were no protected disclosures in 2019.

6. Fraud

DDLETB contended with two cases of fraud during the period 2019. The appropriate action was undertaken by staff, as per the agreed protocol for reporting and following up on fraud, and our controls were amended to mitigate against similar occurrences in the future.

- In October 2019 a fraudulent payment of €5,540 was issued where an invoice was paid with incorrect bank details. This was reported to the Gardai. €3,400 of the payment was recovered. DDLETB has reviewed the controls and has put additional checks in place.
- An identity theft arose in February 2018 and was reported to both the Gardai and the Revenue Commissioners. Further information was sought and given to the Gardai on 18 December 2019.

7. Internal audit

An Internal Audit function is provided by the Internal Audit Unit - Education and Training Boards. The audit findings are based on the IAU-ETBs terms of reference and the internal audit unit provides an overall audit opinion on the area audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions are 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

There were no Internal Audit Reports issued in the period year ended 31st December 2019. A report on the Review of Specialist Training Providers was received in January 2020 and was reviewed by the Audit and Risk Committee on 20th May 2020. The report contained 10 audit findings, 3 categorised as high, 3 as medium and 4 as low. The Review of Previous Internal Audit Findings is ongoing in 2020.

DDLETB considers that the level of internal audit resource available is inadequate for an organisation of this size and complexity. Representations have been made in this regard to the Department of Education & Skills 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.

8. Procurement audits

There were no procurement audits carried out in the period year ended 31st December 2019.

9. 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 and Skills - 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 and Skills that appropriate controls are exercised in the provision of payroll services by the ESBS to DDLETB

Finance Committee Review

The Finance Committee reviewed the Financial Statements of DDLETB on the 25th March 2020 and recommended their adoption by the Board and submission of these to the Comptroller and Auditor General for audit.

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 9th March 2020, conducted a review of the effectiveness of the system of internal control for year ended 31 December 2019 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included

- Internal and External Audit Reports are reviewed when received along with an examination of minutes of meetings of the Board, Audit and Risk Committee and Finance Committee. In 2019, the C&AG's 2018 Management Letter was reviewed. There were no Internal Audit Reports issued in 2019. The Internal Audit Report on Specialist Training Providers was received in January 2020 and will be reviewed by the Audit and Risk Committee at its meeting in May 2020.
- The Audit and Risk Committee also got confirmation from the Chief Executive that on balance the system of internal control is adequate and appropriate. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- The Audit and Risk Committee presented a report on the review of controls to the Board on 30th March 2020.
- A Risk Register 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 30th March 2020.

Signed:  Chairperson
Ms Danveve Harris

Date: 21-12-2020



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

Report for presentation to the Houses of the Oireachtas

Dublin and Dún Laoghaire Education and Training Board

Opinion on the financial statements

I have audited the financial statements of Dublin and Dún Laoghaire Education and Training Board for the year ended 31 December 2019 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 2019 and the state of affairs of the Board at 31 December 2019, 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 Dún 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 2019 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

24 December 2020

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 Dún 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 2019

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	10	2,995	
Second Level & Post Leaving Certificate	34	20,610	
Further Education and Training (FET)****	27		25,610
Part-time / Night Classes****	7		4,472

* 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.

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 2019*
0-59,999	3153	77,257,400
60,000-69,999	369	24,237,050
70,000-79,999	312	23,357,384
80,000-89,999	112	9,321,521
90,000-99,999	44	4,196,670
100,000-109,999	26	2,708,908
110,000-119,999	15	1,740,238
120,000-129,999	4	486,685
130,000-139,999	1	134,926
Total:	4036	143,440,782

*Cost in 2019 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 has replaced the pension-related deduction (PRD) which ceased at the end of 2018. While PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pensionable remuneration. The ETB deducted Additional Superannuation Contributions from employees amounting to €4,405,708 which were remitted to the Department of Education and Skills.

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 2019

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.

2.Significant Accounting Policies

(a) Basis of Presentation

The financial statements are presented in the form approved by the Minister for Education and Skills with the consent of the Minister for Finance and 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) Basis of Preparation

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 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 and Skills.

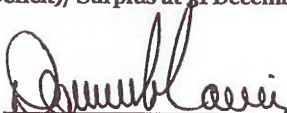

Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

(f) Lease Rentals

All lease rentals are expensed as incurred.

Dublin and Dun Laoghaire Education and Training Board

Operating Statement For The Year Ended 31 December 2019

	Note	Year ended 31/12/2019 €	Year ended 31/12/2018 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	129,741,051	123,279,868
Primary School Grants	2	1,380,910	1,053,243
Further Education and Training Grants	3	60,389,969	58,826,944
Student Support Services Grants	4	-	-
Youth Services Grants	5	10,929,826	10,474,997
Agencies & Self-Financing Projects	6	10,693,491	8,892,524
Capital	7	9,157,540	8,511,217
		<u>222,292,787</u>	<u>211,038,793</u>
PAYMENTS			
Post Primary Schools & Head Office	8	127,659,833	121,730,002
Primary School	9	1,023,998	1,043,689
Further Education and Training	10	58,480,022	59,930,638
Student Support Services	11	-	-
Youth Services	12	10,136,715	10,399,147
Agencies & Self-Financing Projects	6	10,376,684	8,663,380
Capital	7	9,847,815	7,474,250
		<u>217,525,067</u>	<u>209,241,106</u>
Cash Surplus/(Deficit) for Year		4,767,720	1,797,687
Movement in Other Net Current Assets	23	<u>(2,840,721)</u>	<u>1,192,590</u>
Accrual Revenue Surplus/ (Deficit) for Year		1,926,999	2,990,277
Revenue (Deficit)/ Surplus at 1 January		(1,941,910)	(4,932,187)
Revenue (Deficit)/ Surplus at 31 December	14	<u>(14,911)</u>	<u>(1,941,910)</u>
Signed : 	Signed : 		
Ms Daneve Harris Chairperson	Ms Caitriona Murphy Acting Chief Executive		
Date : <u>21.12.2020</u>	Date : <u>21/12/2020</u>		

The notes on pages 10 to 28 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 2019

	Note	31/12/2019	31/12/2018
		€	€
Current Assets			
Recurrent State Grants	15	426,196	845,086
Capital State Grants	16	1,564,313	1,437,582
Other Recurrent Income	17	614,632	666,171
Third Party Debtors	18	592,288	590,009
Bank Balance		20,457,716	15,689,996
		<u>23,655,145</u>	<u>19,228,844</u>
Current Liabilities			
Recurrent State Grants	19	8,890,433	5,706,795
Capital State Grants	20	4,707,828	5,263,813
Other Recurrent Income	21	4,168,943	4,283,926
Pay & Expense liabilities	22	5,902,852	5,916,220
		<u>23,670,056</u>	<u>21,170,754</u>
Net Current Assets / (Liabilities)		<u>(14,911)</u>	<u>(1,941,910)</u>
Represented By			
Revenue Surplus / (Deficit)	14	<u>(14,911)</u>	<u>(1,941,910)</u>

Analysis of Revenue Surplus/ (Deficit)

Programme	Retained Surplus/ (Deficit) 31/12/2019	Revenue Surplus/ (Deficit) For 2019	Retained Surplus/ (Deficit) 31/12/2018
	€	€	€
Schools & Head Office	(2,856,058)	1,516,624	(4,372,682)
Agency Programmes	-	22,170	(22,170)
Self-financing Programmes	2,841,147	388,205	2,452,942
14	<u>(14,911)</u>	<u>1,926,999</u>	<u>(1,941,910)</u>

Signed :


Ms Daneve Harris
Chairperson

Date :

21.12.2020

Signed :


Ms Caitriona Murphy
Acting Chief Executive

Date :

21/12/2020

The notes on pages 10 to 28 form part of these Financial Statements

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

1 Schools & Head Office Receipts

		Year ended 31/12/2019 €	Year ended 31/12/2018 €
PAY	Sponsoring Department/ Funder		
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	110,986,230	104,654,706
Retained Superannuation Contributions	Education and Skills	<u>5,435,670</u>	<u>5,434,325</u>
		116,421,900	110,089,031
NON PAY			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	9,428,786	8,212,027
Tuition Fees	Students	402,064	456,762
IPB Capital Reserve	Irish Public Bodies	214,806	773,302
Insurance Dividend	Irish Public Bodies	42,738	115,332
Bank Interest	Bank	3,397	837
Sale of Property	Other	-	450,000
Other	Other	<u>-</u>	<u>22,750</u>
		10,091,791	10,031,010
ASSOCIATED PROGRAMMES			
School Services Support Fund	Education and Skills	1,920,435	1,854,848
Book Grant - Needy Pupils	Education and Skills	459,848	443,754
P.L.C. Student Contribution	Students	227,447	193,777
Deis Grant and Home School Liaison	Education and Skills	203,298	205,938
Transition Year	Education and Skills	170,905	166,119
Leaving Cert Applied (Per Capita)	Education and Skills	56,927	50,887
Special Equipment Grant	Education and Skills	52,506	26,363
Others - 11 in Number	Education and Skills	<u>135,994</u>	<u>218,141</u>
		3,227,360	3,159,827
		129,741,051	123,279,868

2 Primary School Receipts

CNS Capitation Grant	Education and Skills	645,804	472,487
CNS Ancillary Service Grant	Education and Skills	408,593	335,454
CNS DEIS Grant	Education and Skills	108,381	105,947
Others - 9 in Number	Education and Skills	<u>218,132</u>	<u>139,355</u>
		1,380,910	1,053,243

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

3	Further Education and Training Receipts	Sponsoring Department/ Funder	Year ended 31/12/2019 €	Year ended 31/12/2018 €
	Further Education and Training			
	TC Staff & Operations	SOLAS	11,391,315	9,800,505
	Youthreach	SOLAS	6,564,367	7,093,646
	Bridging Foundation & Skills Training	SOLAS	5,616,757	6,591,807
	Apprenticeships	SOLAS	5,370,817	5,316,206
	Traineeships	SOLAS	4,636,438	5,425,004
	Specialist Training Providers (STP)	SOLAS	4,419,276	4,127,884
	Back to Education Initiative	SOLAS	4,089,391	3,726,978
	VTOS	SOLAS	3,875,535	4,089,540
	Adult & Further Education Facilities upgrade	SOLAS	2,539,061	296,564
	Community Training Centres	SOLAS	2,177,026	2,584,626
	Adult Literacy	SOLAS	1,987,907	1,866,356
	Community Education	SOLAS	1,754,854	1,202,651
	Local Training Initiatives	SOLAS	1,363,535	1,704,819
	Evening Courses	SOLAS	966,968	990,127
	Adult Education Guidance Service	SOLAS	758,314	663,721
	Skills for Work	SOLAS	510,334	385,226
	Childcare	SOLAS	313,651	367,644
	On-Line/Blended Learning/Library	SOLAS	289,994	756,900
	Intensive Tuition	SOLAS	263,250	336,564
	Skills to Advance	SOLAS	228,138	-
	Guidance/Counselling/Psychological Services	SOLAS	213,773	186,860
	QOI Locally Devised Assessments	SOLAS	204,127	233,171
	Justice Workshops	SOLAS	153,455	202,613
	Blackspot Support Support	SOLAS	142,516	-
	Further Education Operational Costs	SOLAS	93,571	59,105
	PLC Enhanced Capitation	SOLAS	84,037	315,910
	Psychological Services High Support Unit	SOLAS	81,167	219,662
	Youthreach Special Needs Initiative	SOLAS	69,697	76,130
	Continuing Professional Development YR and VTOS	SOLAS	56,136	48,922
	Adult Refugee Programme	SOLAS	51,899	51,478
	Explore Programme	Education and Skills	28,854	-
	PLC Non-Pay	SOLAS	(74,017)	(52,549)
	Others - 15 in Number	SOLAS	167,826	158,474
	Total		60,389,969	58,826,944
4	Student Support Services Receipts			
	Grants and Scholarships	Education and Skills	-	-
5	Youth Service Receipts			
	TYFS - Transitional Youth Funding Scheme	Children and Youth Affairs	7,241,158	-
	Drugs Task Force - Non Main Streamed	Department of Health	598,872	620,372
	Youth Work Functions	Children and Youth Affairs	510,454	510,455
	Dual Purpose Sports Complexes	POBAL and South Dublin County Council	507,483	460,657
	Regional Task Force	Department of Health	353,740	368,458
	Youth Club Grant	Children and Youth Affairs	315,175	266,678
	Revised Youth Funding Scheme	Children and Youth Affairs	279,815	86,191
	Staff Led Youth Capital Funds	Children and Youth Affairs	227,053	-
	Carline Centre of Learning	Education and Skills	170,000	170,000
	Emerging Needs Drugs Task Force	Department of Health	143,764	147,861
	Youth Information	Children and Youth Affairs	128,104	128,105
	Sportivate	South Dublin County Council	100,000	-
	Drugs Task Force	Education and Skills	96,553	126,440
	Carline Centre of Learning	TUSLA	91,189	121,586
	Youth Employability Initiative	Children and Youth Affairs	86,379	-
	Local Youth Club Equipment Scheme	Children and Youth Affairs	81,737	-
	LGBTI+Youth Initiatives	Children and Youth Affairs	8,500	13,500
	Y.P.F.S.F. STREAM 2	Children and Youth Affairs	-	3,112,438
	Special Projects Youth-SPY	Children and Youth Affairs	-	2,600,635
	Main Stream Drugs Task Force	Children and Youth Affairs	-	400,945
	Y.P.F.S.F. STREAM 1	Children and Youth Affairs	(10,150)	1,340,676
			10,929,826	10,474,997

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

6 AGENCIES and SELF-FINANCING PROJECTS

AGENCIES

Item	PROJECT	Sponsoring Department/ Funder	Year Ended 31/12/2019		Year ended 31/12/2018	
			RECEIPTS		PAYMENTS	
			Pay	Non Pay	Total	
1	Seconded Pay & other recompments	Various	€	€	€	€
2	School Meals	Department of Social Protection	2,146,285	1,523,495	2,187,648	1,581,199
3	Examination Supervision	State Examinations Commission	1,192,780	-	1,039,036	790,690
4	School Completion Programme	Tusla	318,918	321,444	300,171	912,624
5	Students with Disabilities	Higher Education Authority	373,031	321,095	475,755	312,928
6	JCSP Project Library	Professional Development Service for Teachers	251,269	41,244	285,019	389,870
7	Erasmus	Leargas	81,454	-	80,149	342,898
8	Other agency - 29 in Number	Various	290,392	-	131,751	71,356
			81,858	6,149	58,070	55,455
			4,735,987	2,213,427	4,557,599	3,425,635

			2,344,172	2,344,172	4,557,599	3,425,635
						3,639,442
SELF-FINANCING PROJECTS						
1	Sports, Social & Cultural	Parents/ Students	1,523,587	-	1,448,955	1,433,698
2	Student Leavies & Deposits	Parents/ Students	836,264	-	1,033,925	863,111
3	Transition Year	Parents/ Students	573,314	-	512,591	907,183
4	Books & Equipment	Parents/ Students	516,942	-	464,220	391,358
5	PLC Fees	Parents/ Students	441,804	17	493,695	302,630
6	School tours & trips	Parents/ Students	335,941	217	278,227	390,078
7	Sports Complexes	Patrons	321,715	31,628	207,288	338,602
8	Supervised Study	Parents/ Students	253,884	245,831	238,916	185,507
9	Third Party Examination Fees	Parents/ Students	197,747	2,737	250,201	252,054
10	Fundraising & Donations	Parents/ Students	172,390	1,481	168,016	225,768
11	Hire of PE Halls & Rooms	Parents/ Students/ Patrons	137,672	9,643	157,477	188,205
12	Insurance Claims	IPB	95,967	-	171,994	161,965
13	Journals & Lockers	Parents/ Students	71,088	-	135,900	65,420
14	Trainee Self Financing	Students	60,056	-	24,907	57,491
15	Cycle to Work Scheme	Staff	57,585	-	37,247	31,846
16	Other self-financing - 77 in Number	Various	361,548	76,994	56,760	24,198
			5,957,504	368,548	5,450,537	46,755
						411,258
					5,819,085	5,466,889

			10,693,491	7,794,709	10,376,684	8,892,824
						8,663,380

* 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.

Dublin & Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

7 CAPITAL		Year ended 31/12/2019 €	Year ended 31/12/2018 €
Receipts			
Department of Education & Skills		8,523,704	7,950,317
SOLAS		633,836	560,900
		<u>9,157,540</u>	<u>8,511,217</u>
Payments			
New Build			
Swords CC	ESB Sub Station	100,440	17,202
Other (15 Projects in Total)		218,191	1,366,256
Refurbishment/Summer Works			
Ardgillan CC	Refurbishment of building	462,511	331,948
St MacDaras CC	Summer Works - Windows	411,526	-
Collinstown Park CC	Summer Works - Roof Phase 3	269,277	296,475
Blackrock Further Education Institute	Refurbishment of building	238,405	-
Riversdale CC	Summer Works - Toilet Upgrade	234,306	16,008
Colaiste Chilliain	Summer Works - Toilet Upgrade	176,674	-
Loughlinstown Training Centre	Further Education and Training	231,140	-
Grange CC	Further Education and Training	113,387	-
Stillorgan CFE	Further Education and Training	100,866	-
Other (31 Projects in Total)		488,548	1,379,888
Furniture & Equipment			
Kingswood CC		595,194	59,249
Luttrelstown CC		168,558	11,661
Other (33 Projects in Total)		351,782	528,518
ICT Equipment			
All Schools	Digital Strategy for Schools	668,955	345,161
Kingswood CC		194,644	2,478
Other (9 Projects in Total)		118,647	88,435
Temporary Accommodation			
Colaiste Cois Life	Purchase T/A 2018/2019	1,609,781	306,132
Swords CC	T/A 2019/2020	675,020	-
Kingswood CC	T/A	230,662	315,643
Blanchardstown Adult Education Centre	Further Education and Training	275,987	-
Ardgillan CC	T/A Relocation	182,037	45,016
Lusk CC	T/A 2018/2019	181,475	14,137
Danu Community Special School	T/A in Hansfield 2019	178,156	-
Gaelcolaiste Reachrann	T/A 2017/2018	140,995	34,791
Colaiste Cois Life	T/A 2015	124,978	149,652
Mary Mother of Hope	T/A Removal	103,038	70,649
Gaelcolaiste Reachrann	T/A 2019	101,482	-
Other (27 Projects in Total)		817,840	1,674,587
Other Works			
Other (13 Projects in Total)	Further Education and Training	46,697	400,008
Citywest Campus	Operational Costs	20,644	5,671
Various Schools	Reports to Facilitate Summer Works App	12,989	14,685
Various Schools	Department Remedial Works re Western	3,908	-
All Schools	Health & Safety Grant	(925)	-
		<u>9,847,815</u>	<u>7,474,250</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

8 Post Primary Schools & Head Office Payments		Year Ended 31/12/2019			Year ended
		Pay	Non Pay	Total	31/12/2018
PAY		€	€	€	Total
	Instruction	107,396,649		107,396,649	101,358,388
	Administration	5,578,768		5,578,768	5,678,960
	Maintenance	3,220,380		3,220,380	3,148,397
		<u>116,195,797</u>		<u>116,195,797</u>	<u>110,185,745</u>
NON PAY					
	Instruction		1,280,156	1,280,156	1,269,179
	Administration		3,328,404	3,328,404	3,299,865
	Maintenance		3,925,810	3,925,810	3,892,149
			<u>8,534,370</u>	<u>8,534,370</u>	<u>8,461,193</u>
ASSOCIATED PROGRAMMES					
	Student Services Support Fund	176,163	1,602,848	1,779,011	1,944,725
	Book Grant	-	339,516	339,516	408,245
	P.L.C. Non-Pay	-	257,737	257,737	185,004
	DEIS Grant & Home School Liaison	8,358	173,272	181,630	180,077
	Transition Year	-	119,874	119,874	149,793
	Special Equipment Grant	-	62,887	62,887	42,914
	Others - 11 in Number	19,066	169,945	189,011	172,306
		<u>203,587</u>	<u>2,726,079</u>	<u>2,929,666</u>	<u>3,083,064</u>
		<u>116,399,384</u>	<u>11,260,449</u>	<u>127,659,833</u>	<u>121,730,002</u>

Post Primary Schools and Head Office Payments

These relate to the provision of second level and PLC programmes provided in 34 locations, catering for 20,610 participants as well as night classes in 7 locations, catering for 4,472 beneficiaries.

9 Primary School Payments		Year Ended 31/12/2019			Year Ended
		Pay	Non Pay	Total	31/12/2018
		€	€	€	Total
	CNS Ancillary Service Grant	386,388	(14,343)	372,045	328,715
	CNS Capitation Grant	61,649	305,971	367,620	541,605
	CNS School Book Scheme	-	69,085	69,085	29,487
	Others - 10 in Number	100,906	114,342	215,248	143,882
		<u>548,943</u>	<u>475,055</u>	<u>1,023,998</u>	<u>1,043,689</u>

Primary School Payments

These relate to the provision of the primary school programme in 10 locations, catering for 2,995 participants.

Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2019

10 Further Education and Training Payments

	Year Ended 31/12/2019				Year Ended 31/12/2018
	Pay	Non Pay	Allowances	Total	Total
	€	€	€	€	€
Further Education and Training					
Operating Costs	7,609,086	3,088,304	-	10,697,390	10,689,662
Youthreach	4,378,732	907,734	1,209,358	6,495,824	6,975,850
Bridging Foundation & Skills Training	84,644	3,927,941	2,170,122	6,182,707	6,536,227
Apprenticeships	386,743	1,138,610	4,250,839	5,776,192	5,331,557
Specialist Training Providers (STP)	-	2,861,873	1,941,987	4,803,860	4,070,401
Traineeships	60,273	2,299,381	1,962,901	4,322,555	4,592,968
VTOS	1,393,356	383,648	2,243,225	4,020,229	4,119,534
Back to Education Initiative	2,818,143	1,013,123	-	3,831,266	4,038,537
Community Training Centres	74,793	1,892,265	558,036	2,525,094	2,518,898
Adult Literacy	1,859,611	198,381	-	2,057,992	2,096,803
Community Education	1,216,164	447,066	-	1,663,230	1,622,404
Local Training Initiatives	32,981	249,885	1,189,118	1,471,984	1,847,243
Evening Courses	764,400	122,812	-	887,212	931,220
Adult Education Guidance Service	577,810	83,860	-	661,670	709,835
Further Education Operational Costs	-	129,965	-	129,965	111,536
Adult & Further Education Additional Funding	1,131	332,993	-	334,124	174,497
Skills for Work	210,269	150,757	-	361,026	903,045
Childcare	324,163	-	-	324,163	349,194
On-Line/Blended Learning/Library	-	317,382	873	318,255	757,401
Intensive Tuition	218,687	16,454	-	235,141	305,045
QQI Locally Devised Assessments	232,528	-	-	232,528	242,634
Psychological Services	206,448	6,249	-	212,697	205,284
Skills to Advance	-	201,058	-	201,058	-
Justice Workshops	-	268	161,733	162,001	184,418
Blackspot Support Support	55,486	69,868	-	125,354	-
PLC Enhanced Capitalisation	-	105,642	-	105,642	263,908
Psychological Services High Support Unit	58,325	27,517	-	85,842	98,267
Youthreach Special Needs Initiative	42,676	23,645	-	66,321	85,901
Adult Refugee Programme	52,076	-	-	52,076	51,391
Explore Programme (DES)	12,484	16,370	-	28,854	-
Others - 7 in Number	51,060	56,710	-	107,770	116,969
Total	22,722,069	20,069,761	15,688,192	58,480,022	59,930,638

Further Education and Training Payments

These relate to the provision of Further Education programmes in 24 locations, catering for 15,947 beneficiaries, as well as training in 3 locations, catering for 9,663 beneficiaries.

11 STUDENT SUPPORT SERVICES PAYMENTS
Grants and Scholarships

-	-	-	-	-
-	-	-	-	-

12 YOUTH SERVICES PAYMENTS

TYFS - Transitional Youth Funding Scheme	-	7,095,669	-	7,095,669	-
Youth Work Function	297,725	251,958	-	549,683	491,401
Main Stream Drugs Task Force	-	532,953	-	532,953	614,333
Dual Purpose Sports Complexes	383,596	27,503	-	411,099	460,657
Regional Task Force	-	350,070	-	350,070	369,918
Youth Club Grant	-	219,068	-	219,068	263,179
Revised Youth Funding Scheme	-	190,300	-	190,300	43,351
Carline Centre of Learning (Department of Education and Skills)	-	155,834	-	155,834	169,996
Youth Information	-	128,104	-	128,104	137,599
Emerging Needs Drugs Task Force	-	113,970	-	113,970	147,861
Staff Led Youth Capital Funds	-	113,619	-	113,619	-
Carline Centre of Learning (HSE/ Tusla)	-	73,820	-	73,820	140,800
Local Youth Club Equipment Scheme	-	71,681	-	71,681	51,691
Drugs Task Force	-	69,216	-	69,216	130,722
Youth Employability Initiative	-	20,978	-	20,978	-
Sportivate South Dublin	6,158	11,628	-	17,786	27,776
Y.P.F.S.F. STREAM 2	315,512	(299,859)	-	15,653	2,985,064
LGBTI+ Youth Initiatives	-	7,212	-	7,212	6,909
Special Projects Youth-SPY	-	-	-	-	2,606,239
Y.P.F.S.F. STREAM 1	-	-	-	-	1,319,410
Drugs Task Force	-	-	-	-	432,241
Total	1,002,991	9,133,724	-	10,136,715	10,399,147

Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2019

13 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Post Primary Schools & Head Office				Programme				Agencies and Self-financing	Capital	TOTAL Year Ended 31/12/2019	Year Ended 31/12/2018
	Primary Schools	Further Education and Training	Student Support Services	Youth Services								
	€	€	€	€	€	€	€	€	€	€	€	€
State Funding Received												
Department of Education and Skills	128,850,599	1,380,910	28,854	-	266,553	-	-	8,523,704	139,050,620	130,567,108		
SOLAS	-	-	60,214,765	-	-	-	-	633,836	60,848,601	59,387,844		
Department of Children and Youth Affairs	-	-	-	-	8,868,225	-	-	-	8,868,225	8,816,644		
Department of Social Protection	-	-	-	-	-	-	-	-	1,192,780	790,690		
Department of Health	-	-	-	-	-	-	-	-	1,096,376	1,136,691		
State Examinations Commission	-	-	-	-	-	-	-	-	318,918	465,076		
POBAL and South Dublin Co Co	-	-	-	-	-	-	-	-	507,483	460,657		
Higher Education Authority	-	-	-	-	-	-	-	-	251,269	151,854		
Professional Development Service for Teachers	-	-	-	-	-	-	-	-	81,454	62,400		
TUSLA	-	-	-	-	91,189	-	-	-	464,220	121,586		
Léargas	-	-	-	-	-	-	-	-	290,392	52,970		
Dun Laoghaire Rathdown County Council	-	-	-	-	-	-	-	-	-	-		
South Dublin County Council	-	-	-	-	100,000	-	-	-	100,000	-		
Other	-	-	-	-	-	-	-	-	2,228,143	1,545,624		
	128,850,599	1,380,910	60,243,619	-	10,929,826	-	-	9,157,540	215,298,481	203,559,144		
Non State Funding Applied to State-funded Schemes												
Parents/ Students	629,511	-	65,350	-	-	-	-	-	694,861	650,539		
Irish Public Bodies - Dividends/ Capital Reserve	257,544	-	-	-	-	-	-	-	257,544	888,634		
Bank	3,397	-	-	-	-	-	-	-	3,397	837		
Other	800,452	-	146,350	-	-	-	-	-	81,000	472,750		
									1,036,802	2,012,760		
Other Non State Funding												
Parents/ Students	-	-	-	-	-	-	-	-	4,983,017	4,694,159		
Patrons	-	-	-	-	-	-	-	-	459,387	474,990		
Irish Public Bodies - Insurance Settlements	-	-	-	-	-	-	-	-	95,967	50,483		
Staff	-	-	-	-	-	-	-	-	57,585	45,494		
Other	-	-	-	-	-	-	-	-	361,548	201,763		
									5,957,504	5,466,889		
Total	129,741,051	1,380,910	60,389,969	-	10,929,826	-	-	10,693,491	9,157,540	222,292,787	211,038,793	

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

	31/12/2019	31/12/2018
	€	€
15 Current Assets - Recurrent State Grants		
Amount due from Department of Education and Skills		
Pay Grant Underfunding	343,130	617,734
Primary Schools Grant Underfunding	9,786	215,161
Associated Grants Underfunding	9,261	-
Amount due from Department of Children and Youth Affairs	64,019	1,047
Amount due from Other	-	11,144
	<u>426,196</u>	<u>845,086</u>
16 Current Assets - Capital State Grants		
Amount due from the Department of Education and Skills	<u>1,564,313</u>	<u>1,437,582</u>
	<u>1,564,313</u>	<u>1,437,582</u>
17 Current Assets - Other Recurrent Income		
Amounts due from Recoupment & Seconded Pay	520,848	472,262
Amount due from Other (Non-State)	76,322	77,843
Amount due from the State Examinations Commission	15,867	13,341
Amount due from Other (State)	1,595	102,725
	<u>614,632</u>	<u>666,171</u>
18 Current Assets - Third Party Debtors		
Community Training Centres and Specialist Training Providers	342,121	423,121
Overpayment	218,949	148,438
Rents Due	17,839	10,063
Training Centre Debtors	12,704	-
Tuition Fees	675	7,550
Bank Interest	-	837
	<u>592,288</u>	<u>590,009</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

	31/12/2019	31/12/2018
	€	€
19 Current Liabilities - Recurrent State Grants		
Amount due to the Department of Education and Skills		
Associated Grants Unspent	3,115,384	2,743,461
Local Receipts / Receivables Excess	1,431,015	1,380,834
Primary Schools Grant Unspent	463,008	327,560
Student Support Grants Unspent	171,666	410,286
Drugs Task Force Unspent	10,413	2,717
Amount due to SOLAS	3,005,805	695,826
Amount due to Department of Children and Youth Affairs	564,035	144,732
Amount due to South Dublin County Council	78,638	-
Amount due to Department of Health	28,514	1,379
Amount due to POBAL and South Dublin County Council	21,955	-
	<u>8,890,433</u>	<u>5,706,795</u>
20 Current Liabilities - Capital State Grants		
Amount held for Department Of Education and Skills	4,669,627	5,007,089
Amount due to SOLAS	38,201	256,724
	<u>4,707,828</u>	<u>5,263,813</u>
21 Current Liabilities - Other Recurrent Income		
Amount held for Others (Non-State)	3,262,814	3,502,696
Amount held for Others (State)	194,078	168,847
Amount held for Leargas	214,934	64,541
Amount held for Department of Children & Youth Affairs	177,807	284,223
Amount held for Professional Development Service for Teachers	157,757	150,572
Amount held for the Higher Education Authority	94,785	113,047
Amount held for Department of Social Protection	66,768	-
	<u>4,168,943</u>	<u>4,283,926</u>
22 Pay and Expense Liabilities		
Expense Liabilities	4,787,444	4,903,727
Pay Liabilities	1,115,408	1,012,493
	<u>5,902,852</u>	<u>5,916,220</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

23 Movement in Other Net Current Assets

	Balance as at 31/12/2019 €	Balance as at 31/12/2018 €	Movement in Period €
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	426,196	845,086	(418,890)
Increase/(Decrease) in Capital State Grants Receivable	1,564,313	1,437,582	126,731
Increase/(Decrease) in Other Recurrent Income Receivable	614,632	666,171	(51,539)
Increase/(Decrease) in Third Party Debtors	592,288	590,009	2,279
	<u>3,197,429</u>	<u>3,538,848</u>	<u>(341,419)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	8,890,433	5,706,795	(3,183,638)
(Increase)/Decrease in Capital State Grant Liabilities	4,707,828	5,263,813	555,985
(Increase)/Decrease in Other Recurrent Income Liabilities	4,168,943	4,283,926	114,983
(Increase)/Decrease in Pay and Expense Liabilities	5,902,852	5,916,220	13,368
	<u>23,670,056</u>	<u>21,170,754</u>	<u>(2,499,302)</u>
Net Movement			<u><u>(2,840,721)</u></u>

Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2019

24 Remuneration

(a) Aggregate Employee Benefits

Staff Short-term benefits
Termination benefits

	2019 €	2018 €
Staff Short-term benefits	143,440,782	136,996,167
Termination benefits	-	-
	<u>143,440,782</u>	<u>136,996,167</u>

(b) Staff Short-Term Benefits

Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI

	2019 €	2018 €
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	143,440,782	136,996,167
	<u>143,440,782</u>	<u>136,996,167</u>

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

Pay range	No. Employees	Cost in 2019*
0-59,999	3153	77,257,400
60,000-69,999	369	24,237,050
70,000-79,999	312	23,357,384
80,000-89,999	112	9,321,521
90,000-99,999	44	4,196,670
100,000-109,999	26	2,708,908
110,000-119,999	15	1,740,238
120,000-129,999	4	486,685
130,000-139,999	1	134,926
Total:	4036	143,440,782

*Cost in 2019 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year.

(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:

	2019 €	2018 €
Salary	522,141	439,301
Allowances	-	-
Termination Benefits	-	-
	<u>522,141</u>	<u>439,301</u>

(e) Chief Executive Salary and Benefits

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

	2019 €	2018 €
Basic Salary	132,066	127,544
Other	-	-
	<u>132,066</u>	<u>127,544</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 2019

25 Specific Costs	2019	2018
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	36,023	20,935
Financial / Actuarial	-	-
Public relations/marketing	4,831	-
Human Resources	-	2,928
Audit Fee (Annual external audit)*	-	153,000
Other	48,998	27,889
	<u>89,852</u>	<u>204,752</u>
2017 and 2018 Audit Fees were paid in 2018. The 2019 Audit Fee of €82,000 was paid in 2020.		
(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	34,000	-
	<u>34,000</u>	<u>-</u>
Legal costs of €139,597 and settlements of €258,112 were paid by the ETB's insurers.		
(c) Travel and Subsistence		
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	39,360	36,652
- expenses paid for Board Members	-	-
- expenses paid to employees	511,201	357,319
	<u>550,561</u>	<u>393,971</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	81,854	47,256
	<u>81,854</u>	<u>47,256</u>
Total	<u>632,415</u>	<u>441,227</u>
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	4,407	7,565
Other	2,179	-
	<u>6,586</u>	<u>7,565</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

26 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings.
The aggregate expenses paid to each member in the year ended the 31 December 2019 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total	No. Board Meetings Attended/ Held
	€	€	€	€	€	€	
Duff, Cllr Mick**	87	1,524	-	63	1,206	2,880	3/7
Smith, Cllr Duncan	-	-	-	-	-	-	0/7
Genockey, Anne	-	-	-	-	-	-	4/7
Gleeson, Karen	-	-	-	-	-	-	0/7
Hand, Cllr Pat	35	700	37	-	153	925	3/7
Hempenstall, Barry	-	-	-	-	-	-	1/7
Loftus, Cllr Eithne	-	3,413	-	41	13	3,467	3/7
Maguire, Cllr Grainne	-	291	-	-	-	291	3/7
Mahony, Cllr Howard	-	-	-	-	-	-	1/7
Markey, Claire	-	-	-	-	-	-	7/7
McCann, Cllr Cora	-	-	-	-	-	-	1/7
McCaul, Gerry	-	-	-	-	-	-	3/7
McGuire, Gerry***	907	16,257	268	822	531	18,785	6/7
McMahon, Cllr Conor	-	-	-	-	-	-	1/7
McNally, Paul****	-	-	-	-	-	-	5/7
Nic Chormaic, Cllr Sorcha	-	2,348	-	-	719	3,067	3/7
O'Gorman, Cllr Roderic	-	-	-	-	-	-	5/7
O'Toole, Cllr Liona	-	-	296	-	-	296	1/7
Phelan, Olive	-	-	-	25	1,610	1,635	3/7
Smyth, Cllr Ossian	-	-	-	-	-	-	0/7
Walsh, Dr John*	-	-	-	-	-	-	7/7
Ahmed Kazi Cllr	-	-	-	-	-	-	5/7
Clark Michael Cllr.	-	-	-	-	-	-	4/7
Power Una Cllr	-	-	-	-	-	-	3/7
Manton Cllr. Brigid	-	-	-	-	-	-	4/7
Newman Cllr. Joe	-	-	-	-	-	-	5/7
Collins Cllr. Yvonne	-	-	-	-	-	-	5/7
Kavanagh Cllr. Peter	-	-	-	-	-	-	4/7
Kearns Cllr. Pamela	-	-	-	-	-	-	5/7
O'Brien Cllr. Ed	-	-	-	-	-	-	3/7
O'Halloran Brendan	-	-	-	-	-	-	5/7
Harris Daneve****	-	-	-	-	-	-	4/7
Farrell Ken	1,263	6,479	-	272	-	8,014	3/7
Kilgallon Coim	-	-	-	-	-	-	2/7
Rea Kenneth****	-	-	-	-	-	-	3/7
Ebun Joseph****	-	-	-	-	-	-	2/7
Total	2,292	31,012	601	1,223	4,232	39,360	

*Chairperson from September 2019

**Chairperson prior to September 2019

***ETBI Representative

****National Parents' Council for ETB Schools

27 Chief Executive's Travel Expenses

	2019	2018
	€	€
Domestic Travel	9,017	6,908
Foreign Travel	-	-
	<u>9,017</u>	<u>6,908</u>

Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2019

28 Capital Commitments

At the date of approval of the financial statements, Dublin and Dun Laoghaire ETB had capital commitments of €4,487,099
All of the above capital expenditure will be Exchequer funded.

29 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 31/12/2019.

30 Additional Superannuation Contribution

€4,405,708 was deducted from staff and paid over to the Department of Education and Skills.

31 Write - Offs

In 2019 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. Dublin and Dun Laoghaire ETB had a cumulative deceased pensioner write offs of €123 in 2019.

32 Annual Contribution to Education and Training Boards Ireland

DDLETB made a contribution of €42,700 to ETBI in 2019.

Notes to The Financial Statements - Year Ended 31 December 2019

1) Properties in use
Category

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Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2019

Note 33 continued

Dundrum Town Centre, Unit 2, Level 5	Dundrum Town Centre, Dundrum, Dublin 14.	Leased	Co.00 Rent just Service Charges of €33,731.96	31st December 2017 - New Lease is currently with our solicitor for review. Our solicitor has requested some information from the Landlord solicitors and awaits same. Once this information is received and our solicitor is satisfied with same the lease will be forwarded to DDLETB for signing.
Fingal Adult Education Service	7 The Plaza, Forster Way, Swords, Co. Dublin.	Leased	€87,060.00	5th August 2024
Nutgrove Youth Centre	Nutgrove, Rathfarnham, Dublin 14	Leased	€15.00	99 Year Lease (2011 to 2110)
Tallaght Youthreach - UCHIYA Building	Former Uchiya Building, Whitesown Industrial Estate, Tallaght, Dublin 24.	Leased	€60,000.00	30th November 2010
The Enterprise Centre	Boyan 3 Ryan, Main Road, Tallaght, Dublin 24.	Leased	€108,280.00	9th July 2027
YES Centre (Youth Education & Support)	Unit 1A Wextherwell Industrial Estate, Clondalkin, Dublin 22	Leased	€28,000.00	17th July 2024
OTHERS				
Schools				
Danu Community Special School	Currently Located in Hansfield Educate Together Secondary School.	Service Level Agreement	8% of Overheads	20th July 2021
Rivervalley Community National School	Temporary Accommodation at Feltrim Road, Drinan, Swords, Co. Dublin.	Service Level Agreement	N/A	N/A
Centres				
Alternative Learning Centre	Library Road, Dún Laoghaire, Co. Dublin.	Service Level Agreement	8% of Overheads	11th April 2018 - New Service Level Agreement currently being Drafted by Dun Laoghaire Rathdown County Council. Youth Development Officer following up on this.
FET Castlemills Education Centre	c/o 7 The Plaza, Forster Way, Swords, Co. Dublin.	Managed	N/A	N/A
Shanahanagh Park House	Shankill, Co Dublin.	Licensed	€14,000.00	September 2020 (Being Renewed)
St. Josephs Sportsreach Centre and Youthreach Centre	Pearse Park, Sallynoggin, Co. Dublin.	Licensed	€37,000.00	12 Month Rolling Term Agreement. Subject to a 6 month notice period by either party.
The White House	Ballyogan Court, Carrickmines, Dublin 18.	Service Level Agreement	€10.00	11th April 2018 - New Service Level Agreement currently being Drafted by Dun Laoghaire Rathdown County Council. Youth Development Officer following up on this.
Castletand Community Centre	Castletand, Balbriggan, Co. Dublin.	Licensed	€72,000.00	31st October 2019 (Being Extended)
Others				
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
Properties not currently in use				
Category				
Centres				
Former Senior College Dún Laoghaire Including Caretakers Dwellings & Store	Eblana Avenue, Dun Laoghaire, Co. Dublin.	Owned	N/A	N/A
St. Kieran's Training Centre	Old Coonaught, Bray, Co. Wicklow.	Owned	N/A	N/A
Cara Park Training Centre	Belcamp Lane, Coolock, Dublin 17.	Owned	N/A	N/A
Citywest Campus Block A, Part Block B and 8 acres of parkland	Fortunestown Lane, Citywest, Saggart, Dublin 24.	Owned	N/A	N/A
Others				
Lands at Fairways, Rathfarnham	Fairways, Rathfarnham, Dublin 14.	Owned	N/A	N/A
Dundrum College Outdoor Centre	Mungau, Crossmolina, Co. Mayo.	Owned	N/A	N/A
Properties in use by a 3rd Party				
Part of Colaiste Chilliain - Used by Gaelscoil Cluain Dolcain	Bothar Nangar, Cluain Dolcain, Baile Atha Cliath 22.	Owned/Licensed	€6,000.00	12th April 2027
Holmpatrick National School	Convent Lane, Skerries, Co. Dublin.	Owned/Licensed	N/A	13th October 2020
LIFE Centre Creche	L.I.F.E. Centre, Esker Hill, Lucan Co. Dublin.	Owned/Licensed	€15,500.00	20th June 2021
Part of Firhouse Community College - Sports Complex - Used by a Creche	Firhouse Road, Dublin 24.	Owned/Licensed	€12,000.00	1st October 2022
Part of Citywest Campus - Used by Citywest Educate Together National School	Fortunestown Lane, Citywest, Saggart, Dublin 24.	Owned/**See Below		
Institute Of Horology - Used by Edmund Rice Schools Trust	Mill Lane, Blanchardstown, Dublin 15.	Owned/**See Below		

Notes:

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

Owned/Patron - Legal Title remains with DoES for these properties but where DDLETB is patron we are of all intents and practical purposes the owner.

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 and Skills 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.

Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2019

Note 33 continued

- * 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 car parks and 8 acres of parkland.

The buildings comprise 4 blocks. The usage as at 31/12/2019 is set out below.

Block A	1st floor used for storage 2nd floor (previously fitted out for a language school) and upper floors (comprising 11 four bedroom houses) are vacant.
Block B	Ground floor occupied by school and creche until 21/12/2019** 2nd floor (previously fitted out for a language school) and upper floors (comprising 24 two bedroom houses) are vacant.
Block C&D	Occupied by school and creche until 21/12/2019**
8 acres of parkland	Not utilised by ETB

- ** Citywest Educate Together National School was on site prior to the purchase of the site by DDLETB.

Note: On the 17th December 2019 the two primary schools located within the Citywest Campus received handover of their new permanent buildings. Both schools vacated Citywest Campus on the 21st December 2019. From the 1st January 2020 the Department of Education & Skills will be using Citywest Campus to facilitate the emergency decant of schools. These schools will occupy the parts of the building previously occupied by Citywest Educate Together National School.

- ** Edmund Rice Schools Trust are located in the Institute of Horology at the request of the Department of Education and Skills.

- ** Former Senior College Dun Laoghaire was vacant in 2019. In September 2020 the Department of Education & Skills used the premises temporarily to accommodate a school affected by remedial works. Dun Laoghaire Educate Together NS are the school that are now under a short term licence from September 2020 to December 2020.

34 Charity Note

Dublin and Dun Laoghaire ETB 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 2019

36 Events After the Year End

Since the end of the reporting period, the economy and the ETB Sector have been significantly affected by the Covid 19 pandemic. However, DDLETB continues to carry out its vital role in education and training while being focused on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

The effects of the pandemic will have financial implication for DDLETB in 2020 and beyond. The financial impacts of Covid 19 commenced in March 2020 and given the unprecedented uncertainty of the situation that DDLETB finds itself in, a reliable estimate of the costs and savings arising from Covid 19 cannot be made at this time. However, the main factors giving rise to additional costs and reduction in income are as follows.

- Additional unplanned expenditure on ICT equipment and software support to enable the continuation of learning for students and the safety of its employees by remote working.

- Additional costs to deliver training as it is expected that extra training allowances to participants in further education and training programmes will continue until courses are completed which may lead to some additional costs over the summer months.

- Anticipated reductions in income, DDLETB anticipates a reduction in self-generated income as some programmes are on hold. PLC fee income is also likely to be reduced as more participants become eligible for free fees.

It is anticipated that the additional costs will be partially offset by saving in the areas of -

- substitution costs.

- consumable and costs incurred for contract management services and

- savings associated with the delivery of apprenticeships as most craft apprentices are released to their employers and there are no further intakes currently. It should be noted that this delay is likely however to lead to greater costs in 2021.

DDLETB has taken the following steps to manage the effects of the pandemic

- From the commencement of the crisis, 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 will review the updated DDLETB's risk register to take account of the specific risks arising and DDLETB will develop and ensure implementation of additional control measures as required.

- The Department of Education and Skills has 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 medium to long term, the ETB sector will have a significant role to play in the overall tertiary system response needed for labour market activation which will form part of a broader cross government and cross agency response. As a result, there will be a particular focus on effective management of resources and capacity.

37 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2019 were approved by the Board of Dublin and Dun Laoghaire ETB on 30th March 2020.