

Dublin and Dun Laoghaire Education and Training Board

Financial Statements For The Year Ended 31 December 2021

Dublin and Dun Laoghaire Education and Training Board

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31 December 2021**

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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 the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received or expended by it.

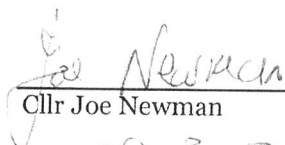
In preparing those accounts, the Board is required to:

- (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:



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 & Dun 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:

- Governance Committee established to review and approve policies, logs of audits and legal cases and general governance matters
- 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 Board's 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.
- Recommendations made by the Internal Audit Unit-Education and Training Boards (IAU-ETB) in internal audit 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 2021. 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
- Status Reports from the Director of OSD
- 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
- Self Assessment Questionnaire

Dublin and Dun Laoghaire Education and Training Board

Statement on Internal Control

The Chief Executive, Director of OSD, Head of Finance and Head of Buildings and Property provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2021.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 23rd March 2022.

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 2021. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2021
- Recommendation to the Board of AFS 2021
- Monthly Income and Expenditure Accounts
- Risk Management Reports from Director of OSD and PAO

The Chief Executive, Director of OSD and Heads of Finance reported to the Finance Committee in 2021.

The Finance Committee reviewed the Annual Financial Statements 2021 on 24th March 2022 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 2021 - 31 December 2021;

Audits of Community Training Centres (CTCs) and Programme Learner Support System (PLSS) were carried out in 2021. The finalised reports have not yet been received from IAU-ETB. A procurement internal audit commenced in 2021 and is ongoing in 2022.

An audit of Procurement Compliance was carried out in 2020 and the finalised report was received from IAU-ETB in September 2021 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 – 3 high, 1 medium and 10 low. 8 have been implemented the other 6 are either in progress or due to be progressed in 2022 and kept under on-going review.

An audit of seven previous audits was carried out in 2020 and the finalised report was received from IAU-ETB in December 2021 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 37 recommendations were made – 12 high, 19 medium and 6 low. 22 have been implemented the other 15 are either in progress or due to be progressed in 2022 and kept under on-going review.

An audit of policies was carried out in 2020. The finalised report was received in September 2021 and will be issued to the ARC in March 2022.

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 other ETBs.

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.

Dublin and Dun Laoghaire Education and Training Board

Statement on Internal Control

Based on analysis of 2021 expenditure in areas where an organisation-wide eTenders process is appropriate, expenditure totalling €2,846,967 (ex VAT) has been identified as non-compliant. €184,800 of this amount is now compliant and a further €1,982,647 will be compliant by end of 2022/ early 2023. This is on a rolling basis and will change according as contracts start and end. A number of steps have been put in place including establishment of a dedicated procurement team of four staff, a schedule of tenders clearly indicating contract end dates to assist with planning and new key operational controls to reduce instances of non-compliance. All steps are in line with the Corporate Procurement Plan and DDLETB Procurement Policy. As a result of these changes DDLETB forecasts that the level of non compliance reported next year will be approximately €1 million. Details of 2021 non compliance as follows:

- (i) Expenditure of €603,296 for books across all schools paid to one supplier. Contract expired in August 2020. A tender for the supply of these goods is planned for Q2 2022 and a new framework contract will be in place by Q3 2022.
- (ii) Expenditure of €357,853 for mechanical and electrical engineering (including electricians) across all schools paid to three suppliers. No central contract in place. A tender for this service is planned for Q2 2022. A new framework contract will be in place by Q4 2022.
- (iii) Expenditure of €303,280 for audio visual equipment paid to one company. Goods were procured by schools at local level as there was no centralised contract in place. A tender for the supply of these goods is planned for 2022/2023.
- (iv) Expenditure of €202,085 for ICT engineers, paid to two companies. No central contract in place. A tender for the supply of these services is planned for 2022/2023.
- (v) Expenditure of €199,634 for agency staff, paid to one company. Contract expired in August 2020. A tender for the supply of these services is planned for 2022/2023.
- (vi) Expenditure of €146,551 for electricity paid to one supplier. This expenditure was incurred during the period when the old contract ended and signing up to a new centralised contract. This will be fully compliant by end of Q2 in 2022 when the last of the sites will be signed up to the new contract.
- (vii) Expenditure of €146,361 for managed print service paid to one supplier. This expenditure was incurred during the period when the old contract ended and signing up to a new centralised contract. This is now fully compliant since the end of 2021.
- (viii) Expenditure of €101,877 for furniture across schools/ centres paid to three suppliers. Purchases for furniture that were outside the tender scope of existing centralised contracts. Some purchases were related to COVID-19 e.g. outdoor benches, central contract was not in place for these products. This type of expenditure is not expected to be incurred in future. All schools have been reminded to purchase from contracted suppliers only.
- (ix) Expenditure of €85,597 for journals paid to two suppliers. Goods were procured by schools at local level as there was no centralised contract in place. A tender for the supply of these goods is planned for 2022/2023.
- (x) Expenditure of €62,747 for assessments and testing paid to one supplier. Services were procured by schools at local level as there is no centralised contract in place. Based on the level of expenditure a tender for the supply of these services is planned for late 2022/early 2023, priority will be given to higher value contracts.
- (xi) Expenditure of €60,235 for notetakers and Irish Sign Language Interpreters paid to one supplier. Services were procured by schools at local level as there is no centralised contract in place. Based on the level of expenditure a tender for the supply of these services is planned for late 2022/early 2023, priority will be given to higher value contracts.
- (xii) Expenditure of €54,510 for painting and decorating paid to two contractors. Services were procured by schools at local level as there is no centralised contract in place. Based on the level of expenditure a tender for the supply of these services is planned for late 2022/early 2023, priority will be given to higher value contracts.
- (xiii) Expenditure of €53,474 for chromebooks paid to one supplier. No central contract in place. A tender for the supply of these goods is planned for Q2 2022. A new framework contract will be in place by Q3 2022.
- (xiv) Expenditure of €50,607 for fire extinguishers paid to one supplier. Services were procured by schools at local level as there is no centralised contract in place. DDLETB plans to sign up to the OGP Framework in 2022
- (xv) Expenditure of €418,860, paid to several suppliers, across a range of goods and services including intruder alarm, fire alarm, class materials, pest control, franking, plumbing, ICT equipment, PPE and sanitiser. 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 2022-2023. Priority will be given to the high value categories of spend outlined above and to existing large contracts that are due for retender.

DDLETB has developed a Corporate Procurement Plan for 2019-2021, 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

No incidents were reported under DDLETB's Anti-Fraud & Corruption policy in 2021.

Protected disclosures

DDLETB received no protected disclosures in 2021 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 2021 and the Committee continues to monitor the development of the DDLETB Strategic Risk Management plan. A pilot risk management project was run in a sample of Training Centres and schools and will be rolled out to all schools/ centres over the Summer 2022.

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 Service Pension Scheme in 2021. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs. Due to resourcing issues with the Access Group, (including Covid-19 and staff leaving) development work which had commenced on the CoreHR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, though full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with the Access Group and ESBS and testing of the new functionality being provided by Access Group is being conducted. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

Payroll Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector.

Payroll

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.

Expenses including Travel and Subsistence

Processing of expenses including Travel and Subsistence (T&S) payments is also being rolled out. DDLETB transitioned their expenses to the ESBS in Q4 of 2019.

Apprentice Payroll

DDLETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

Learner Payments

DDLETB has transitioned their learner payments to the managed service set up by ESBS in two waves. Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) March 2022.

Finance Shared Services

DDLETB were 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 as part of the national FMS consolidation.

Dublin and Dun Laoghaire Education and Training Board
Statement on Internal Control

Covid-19 Pandemic

Assessments of the impact of Covid-19 were carried out by DDLETB. The Executive presented a report to the ARC on 23rd March 2022 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.

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 conducted a review of the effectiveness of the system of internal financial control for year ended 31st December 2021 on an ongoing basis at each meeting in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards. This was confirmed at its meeting of 23rd March 2022.

This included

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 23rd March 2022. 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 2021 and to date in 2022, 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 28th March 2022.
- A review of Governance and Control activities in 2021 including:
 - Engagement between the Audit and Risk Committee, Finance Committee, Board and the Executive
 - Reports from the Chief Executive, Director of 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 and Head of Buildings and Property 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 Director of OSD 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 28th March 2022.

Signed: Joe Newman
Cllr Joe Newman
Chairperson

Date: 29-3-2022



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 2021 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 2021 and the state of affairs of the Board at 31 December 2021, 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 2021 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

21 December 2023

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
- ensuring the regularity of transactions
- implementing such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Dublin and Dun Laoghaire Education and Training Board

Operating Statement For The Year Ended 31 December 2021

	Note	Year ended 31/12/2021 €	Year ended 31/12/2020 €
RECEIPTS			
Post Primary Schools & Head Office Grants	3	135,472,182	126,983,832
Primary School Grants	4	2,306,090	1,662,333
Further Education and Training Grants	5	62,649,919	73,688,099
Youth Services Grants	6	10,336,025	10,662,616
Agencies & Self-Financing Projects	7	8,554,547	8,016,065
Capital	8	19,426,843	17,028,410
		<u>238,745,606</u>	<u>238,041,355</u>
PAYMENTS			
Post Primary Schools & Head Office	9	131,955,304	122,532,136
Primary School	10	1,877,461	1,366,453
Further Education and Training	11	70,545,921	68,170,577
Youth Services	12	10,053,536	10,675,052
Agencies & Self-Financing Projects	13	6,898,776	7,206,845
Capital	14	17,120,122	10,787,275
		<u>238,451,120</u>	<u>220,738,338</u>
Cash Surplus/(Deficit) for Year		294,486	17,303,017
Movement in Other Net Current Assets	25	<u>1,227,819</u>	<u>(12,883,876)</u>
Accrual Revenue Surplus/ (Deficit) for Year		1,522,305	4,419,141
Revenue (Deficit)/ Surplus at 1 January		4,404,230	(14,911)
Revenue (Deficit)/ Surplus at 31 December	16	<u>5,926,535</u>	<u>4,404,230</u>

Signed : Joe Newman
 Cllr Joe Newman
 Chairperson

Date : 29/3/2022

Signed : Caitriona Murphy
 Ms Caitriona Murphy
 Acting Chief Executive

Date : 29/3/2022

The notes on pages 13 to 32 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 2021

	Note	31/12/2021	31/12/2020
		€	€
Current Assets			
Recurrent State Grants	17	1,393,602	1,297,236
Capital State Grants	18	3,677,544	1,797,886
Other Recurrent Income	19	814,985	681,543
Third Party Debtors	20	568,821	611,163
Bank Balance		<u>38,055,219</u>	<u>37,760,733</u>
		<u>44,510,171</u>	<u>42,148,561</u>
Current Liabilities			
Recurrent State Grants	21	11,800,750	17,620,872
Capital State Grants	22	14,342,162	10,995,153
Other Recurrent Income	23	4,596,510	4,227,855
Pay & Expense liabilities	24	<u>7,844,214</u>	<u>4,900,451</u>
		<u>38,583,636</u>	<u>37,744,331</u>
Net Current Assets / (Liabilities)		<u>5,926,535</u>	<u>4,404,230</u>
Represented By			
Revenue Surplus / (Deficit)	16	<u>5,926,535</u>	<u>4,404,230</u>

Analysis of Revenue Surplus/ (Deficit)

Programme	Retained Surplus/ (Deficit)	Accrual Revenue Surplus/ (Deficit)	Retained Surplus/ (Deficit)
	31/12/2021	For 2021	31/12/2020
	€	€	€
Schools & Head Office	8,385	(479,293)	487,678
Further Education & Training	528,727	528,727	-
Self-financing Programmes	<u>5,389,423</u>	<u>1,472,871</u>	<u>3,916,552</u>
	<u>5,926,535</u>	<u>1,522,305</u>	<u>4,404,230</u>

Signed : Joe Newman
 Cllr Joe Newman
 Chairperson
 Date : 29/3/2022

Signed : Caitriona Murphy
 Ms Caitriona Murphy
 Acting Chief Executive
 Date : 29/3/2022

The notes on pages 13 to 32 form part of these Financial Statements

Dublin and Dun Laoghaire Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2021

1 Accounting Policies

1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by DDLETB are set out below. They have been applied consistently throughout the year and the preceding year.

1.2 General Information

Dublin and 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.

1.3 (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 an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the Financial Statements including Accounting Policies.

(b) Revenue and Expenditure Recognition

Revenue

Oireachtas grants and other grants are recognised on a cash basis.
Other receipts are recognised on a cash basis.

Expenditure

Pay

Pay expenditure is recognised on a cash basis. Pay represents remuneration to employees including ER PRSI.

Non Pay

Non Pay expenditure is recognised on a cash basis. Non pay expenditure is comprised of administration and operational expenses.

Allowances

Allowance expenditure is recognised on a cash basis. Allowances are paid to learners who are undertaking specified further education and training programmes funded by SOLAS.

The Operating Statement is presented by cash receipts and cash payments per programme grouping. The cash surplus / (deficit) is adjusted for movement in Current Assets (excl. Bank) and Current Liabilities to give an overall result for the year on an accrual basis.

(c) Asset and Liabilities Recognition

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.

Recurrent State Grants

These grants constitute the core funding to the Education and Training Board.

Capital Grants

These grants are used to meet building, infrastructure, property acquisitions and refurbishment costs, and in specified circumstances may be used to fund fixtures, fittings, equipment and furniture.

Dublin and Dun Laoghaire Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2021

Other Recurrent Income

Agency and 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.

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

Comparatives

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

(d) Tangible Fixed Assets

All tangible fixed assets purchased including building, infrastructure, property acquisitions, refurbishment costs, fixtures, fittings, equipment and furniture are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(e) Stocks

All consumable stocks are expensed as purchased.

(f) 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.

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) Leases

All lease payments are expensed as incurred.

Dublin and Dun Laoghaire Education and Training Board
Notes to the Financial Statements – Year Ended 31 December 2021

2 Dublin and Dun Laoghaire Education and Training Board provides Education and Training as set out below:

Service	Number of Schools/ Centres*	Number of Participants**	Number of Beneficiaries***
Primary Level*****	12	3,326	
Second Level	31	19,843	
Further Education and Training (FET)****	36		23,411
Part-time / Night Classes****	7		497

* The number of Schools/ Centres from which DDLETB provides educational service and activities.

** 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 36 participants.

3 Post Primary Schools & Head Office Receipts

	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
Department of Education		
-Pay	118,698,412	110,322,809
-Non Pay	8,326,108	11,511,249
-Associated Programmes	8,012,427	4,845,378
Department of Education - Subtotal	135,036,947	126,679,436
Irish Public Bodies	384,568	214,806
Tuition Fees - Students	50,667	89,081
Bank	-	509
	135,472,182	126,983,832

4 Primary School Receipts

	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
Department of Education	2,303,010	1,656,175
Other	3,080	6,158
	2,306,090	1,662,333

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

5 Further Education and Training Receipts	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
SOLAS	62,327,979	73,379,345
Department of Further and Higher Education, Research, Innovation and Science	18,050	22,554
Students	303,890	286,200
	<u>62,649,919</u>	<u>73,688,099</u>

6 Youth Services Receipts	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
Department of Children, Equality, Disability, Integration and Youth	8,757,180	9,028,395
Department of Health	794,435	832,208
POBAL and South Dublin County Council	501,821	477,027
Department of Education	248,280	231,049
TUSLA	90,793	90,793
Dun Laoghaire Rathdown County Council	6,422	3,144
South Dublin County Council	(62,906)	-
	<u>10,336,025</u>	<u>10,662,616</u>

7 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2021	Year ended 31/12/2020
		€	€
Seconded Pay & Other Recoupments	Department of Education	588,515	451,080
Seconded Pay & Other Recoupments	Various	1,504,799	1,124,507
School Meals	Department of Social Protection	1,169,695	873,267
Exam Expense Recoupments	State Exams Commission	427,890	11,626
School Completion Programme	Tusla	357,312	362,218
Music Generation	Music Generation and Fingal County Council	147,500	-
JCSP Project Library	Professional Development Service for Teachers	75,501	83,964
Erasmus	Leargas	(23,104)	423,356
Other agency - 31 in Number	Various	70,432	179,337
		<u>4,318,540</u>	<u>3,509,355</u>

Self-Financing Projects

Sports, Social & Cultural	Parents/ Students	1,099,661	938,751
Books & Equipment	Parents/ Students	589,058	578,556
Student Levies & Deposits	Parents/ Students	559,197	657,244
PLC Fees	Parents/ Students	470,824	483,530
Transition Year	Parents/ Students	439,631	383,609
Sports Complexes	Patrons	167,521	188,980
Third Party Examination Fees	Parents/ Students	149,335	191,796
Cycle to Work Scheme	Staff	114,678	98,700
Fundraising & Donations	Parents/ Students/ Patrons	101,945	105,903
Supervised Study	Parents/ Students	88,364	141,477
Journals & Lockers	Parents/ Students	81,621	80,953
Insurance Claims	IPB	74,119	172,454
School tours & trips	Parents/ Students	66,041	147,651
Hire of PE Halls & Rooms	Patrons	48,189	76,696
Other self-financing - 71 in Number	Various	185,823	260,410
		<u>4,236,007</u>	<u>4,506,710</u>

Total		<u>8,554,547</u>	<u>8,016,065</u>
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8 Capital Receipts

	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
Department of Education	17,854,009	15,868,189
SOLAS	473,870	1,160,221
Other	1,098,964	-
	<u>19,426,843</u>	<u>17,028,410</u>

Dublin and Dun Laoghaire Education and Training Board

Notes To The Financial Statements - Year Ended 31 December 2021

9 Post Primary Schools & Head Office Payments

PAY	Year Ended 31/12/2021			Year ended
	Pay	Non Pay	Total	31/12/2020
	€	€	€	€
Instruction	109,520,944		109,520,944	101,501,632
Administration	5,726,261		5,726,261	5,765,915
Maintenance	3,140,950		3,140,950	3,522,378
	<u>118,388,155</u>		<u>118,388,155</u>	<u>110,789,925</u>
NON PAY		8,407,902	8,407,902	8,222,889
ASSOCIATED PROGRAMMES				
COVID 19 Enhanced Supervision	949,794	773,405	1,723,199	379,942
COVID 19 Sanitiser and PPE	-	1,202,022	1,202,022	636,873
COVID 19 Cleaning Support	98,753	391,365	490,118	179,496
COVID 19 Employing an Aide	366	10,299	10,665	69,164
Student Services Support Fund	140,785	595,899	736,684	1,273,044
DEIS Grant & Home School Liaison	132,593	169,010	301,603	281,370
Book Grant	-	301,393	301,393	355,738
Transition Year	(570)	137,844	137,274	69,229
Calculated Grades Aides	144	-	144	51,421
Others - 12 in Number	39,844	216,301	256,145	223,045
	<u>1,361,709</u>	<u>3,797,538</u>	<u>5,159,247</u>	<u>3,519,322</u>
	<u>119,749,864</u>	<u>12,205,440</u>	<u>131,955,304</u>	<u>122,532,136</u>

10 Primary School Payments

	Year Ended 31/12/2021			Year Ended
	Pay	Non Pay	Total	31/12/2020
	€	€	€	€
CNS Capitation Grant	167,416	523,236	690,652	601,377
CNS Ancillary Service Grant	385,017	39,232	424,249	401,434
COVID 19 Sanitiser and PPE	-	266,242	266,242	74,990
COVID 19 Cleaning Support	15,955	234,255	250,210	28,091
COVID 19 Employing an Aide	2,221	1,417	3,638	6,394
CNS School Transport	101,509	0	101,509	66,599
CNS DEIS Grant	-	98,597	98,597	91,978
CNS School Book Scheme	-	29,530	29,530	29,936
Others - 11 in Number	(18,695)	31,529	12,834	65,654
	<u>653,423</u>	<u>1,224,038</u>	<u>1,877,461</u>	<u>1,366,453</u>

11 Further Education and Training Payments

Further Education and Training	Year Ended 31/12/2021			Year Ended
	Pay	Non Pay	Allowances	31/12/2020
	€	€	€	€
PLC	13,087,043	510,828	-	11,486,198
Operating Costs	8,117,981	2,294,972	-	10,270,633
Youthreach	4,801,332	893,105	1,102,284	6,716,032
Apprenticeships	315,926	969,075	4,678,005	5,640,819
Specialist Training Providers (STP)	-	2,370,711	1,496,656	4,466,983
Bridging Foundation & Skills Training	18,834	2,741,175	976,387	3,809,731
VTOS	1,256,779	409,959	2,015,957	4,039,268
Back to Education Initiative	2,694,021	606,600	-	3,323,295
Community Training Centres	-	1,610,366	698,166	2,512,739
Traineeships	141,163	1,512,356	479,923	3,097,877
Adult Literacy	1,719,185	272,011	-	2,055,940
Community Education	1,168,559	395,202	-	1,445,592
Co-operation Hours	1,474,112	-	-	1,544,594
Local Training Initiatives	-	516,008	743,088	1,493,030
Adult & Further Education Additional Funding	-	1,255,407	-	867,456
Skills to Advance	-	949,213	-	949,213
Adult Education Guidance Service	729,129	88,634	-	541,554
On-Line/Blended Learning/Library	-	653,113	133,685	682,655
Evening Courses	361,396	40,196	-	493,998
PLC Non-Pay	-	463,587	-	501,176
Further Education Operational Costs	316,503	14,028	-	-
Covid-19 FET Overheads	5,690	301,334	-	69,513
MAEDF	-	227,582	-	418,679
Explore Programme	8,008	333	-	40,037
Other - 24 in number	1,697,651	1,035,954	177,609	20,980
Total	<u>37,913,312</u>	<u>20,130,849</u>	<u>12,501,760</u>	<u>70,545,921</u>
				<u>68,170,577</u>

Dublin and Dun Laoghaire Education and Training Board

Notes To The Financial Statements - Year Ended 31 December 2021

12 Youth Services Payments	Year Ended 31/12/2021			Year Ended
	Pay	Non Pay	Total	31/12/2020
	€	€	€	€
UBU - Your Place Your Space	460,040	6,745,009	7,205,049	3,466,752
Youth Work Function	380,803	264,147	644,950	529,940
Dual Purpose Sports Complexes	481,786	69,416	551,202	573,410
Main Stream Drugs Task Force	-	511,847	511,847	570,254
Staff Led Youth Capital Funds	-	227,584	227,584	395,168
Youth Club Grant	-	211,202	211,202	245,505
Carline Centre of Learning (Department of Education)	-	165,833	165,833	155,837
Emerging Needs Drugs Task Force	-	151,425	151,425	101,956
Youth Information	-	124,143	124,143	128,105
Carline Centre of Learning (HSE/ Tusla)	-	84,083	84,083	91,224
Drugs Task Force	3,300	71,579	74,879	75,009
Regional Task Force	-	42,630	42,630	100,523
Minor Covid-19 Grants 2020	-	40,405	40,405	3,655
LGBTI+ Youth Initiatives	-	10,351	10,351	13,242
Revised Youth Funding Scheme	-	9,079	9,079	188,545
UBU - Resilience and Effectiveness Initiative	-	8,807	8,807	-
Healthy Ireland Junior Reach	5,205	-	5,205	5,009
Youth Employability Initiative	4,114	-	4,114	32,052
ICT Investments Grants	-	2,643	2,643	33,866
Y.P.F.S.F. STREAM 2	-	23	23	-
Sportivate South Dublin	-	-	-	18,645
Local Youth Club Equipment Scheme	-	-	-	10,212
TYFS - Transitional Youth Funding Scheme	-	(21,918)	(21,918)	3,936,143
	1,335,248	8,718,288	10,053,536	10,675,052

13 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2021			Year Ended
		Pay	Non Pay	Total	31/12/2020
		€	€	€	€
Seconded Pay & Other Recoupments	Department of Education	271,984	339,399	611,383	453,162
Seconded Pay & Other Recoupments	Various	1,447,003	12,173	1,459,176	1,125,440
School Meals	Department of Social Protection	-	1,030,211	1,030,211	883,884
Exam Expense Recoupments	State Exams Commission	552,469	-	552,469	-
School Completion Programme	Tusla	259,894	32,716	292,610	361,134
JCSP Project Library	Professional Development Service for Teachers	-	63,461	63,461	54,087
Erasmus	Leargas	-	24,074	24,074	134,332
Music Generation	Music Generation and Fingal County Council	6,262	5,704	11,966	-
Other agency - 31 in Number	Various	7,768	10,618	18,386	190,681
		2,545,380	1,518,356	4,063,736	3,202,720
Self-Financing Projects					
Books & Equipment	Parents/ Students	-	504,517	504,517	478,822
Sports, Social & Cultural	Parents/ Students	-	499,042	499,042	1,027,566
Student Levies & Deposits	Parents/ Students	-	383,961	383,961	726,243
Transition Year	Parents/ Students	-	329,020	329,020	274,075
PLC Fees	Parents/ Students	-	156,514	156,514	231,238
Sports Complexes	Patrons	-	156,991	156,991	245,322
Third Party Examination Fees	Parents/ Students	-	112,332	112,332	149,643
Cycle to Work Scheme	Staff	-	127,772	127,772	81,433
Supervised Study	Parents/ Students	92,220	(1,808)	90,412	136,308
School tours & trips	Parents/ Students	-	71,555	71,555	67,766
Fundraising & Donations	Parents/ Students/ Patrons	-	70,891	70,891	79,880
Journals & Lockers	Parents/ Students	-	59,848	59,848	56,752
Insurance Claims	IPB	-	51,491	51,491	51,126
Hire of PE Halls & Rooms	Patrons	4,449	23,058	27,507	73,101
Other self-financing - 71 in Number	Various	26,340	671,364	697,704	324,850
		123,009	2,712,031	2,835,040	4,004,125
Overall		2,668,389	4,230,387	6,898,776	7,206,845

14 Capital Payments		Year Ended	Year Ended
New Build		31/12/2021	31/12/2020
		€	€
Danu Special School	New Accommodation in Riversdale	3,464,431	47,389
Balbriggan CC	New School	164,727	-
Collinstown Park CC	Special Needs Unit	107,024	6,475
Colaiste Chillian	New Campus	72,745	159,992
Lucan CC	Extension	-	429,631
Gaelcholaiste Reachrann	New School	-	366,325
Other (9 Projects in Total)		119,515	221,668

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

14 Capital Payments (continued)

Refurbishment/Summer Works			
All Schools	Minor Works Covid Grant	1,614,058	942,271
Ardgillan CC	Reburbishment of building Phase 2	306,672	450,636
Deansrath CC	Emergency Works Fire Safety	259,944	621
Colaiste Pobail Setanta	Summer Works 2020 Life Safety Systems	253,568	1,274
Donabate CC	Summer Works 2020 Life Safety Systems	243,077	253
Skerries CC	Summer Works 2020 Life Safety Systems	242,410	538
Collinstown Park CC	Summer Works 2020 Life Safety Systems	219,503	490
Firhouse CC	Summer Works 2020 Life Safety Systems	205,249	391
St. MacDara's CC	Summer Works 2020 Life Safety Systems	183,214	550
Community National Schools	Minor Works	176,429	136,152
Colaiste Chillian	Summer Works 2020 Life Safety Systems	168,712	597
Adamstown CC	Summer Works 2020 Life Safety Systems	167,802	535
Grange CC	Summer Works 2020 Life Safety Systems	142,325	546
Mount Seskin CC	Summer Works 2020 Life Safety Systems	140,129	394
Greenhills CC	Summer Works 2020 Life Safety Systems	132,645	554
Grange CC	Emergency Works Roof 2021	126,121	-
Fingal CC	Summer Works 2020 Life Safety Systems	111,387	467
Scoil Ghrainne CNS	Summer Works 2020 Life Safety Systems	109,714	574
Sallynoggin CFE	Emergency Works - Improved Access Phase 1	29,984	237,771
Other (36 Projects in Total)		432,747	359,260
Furniture & Equipment			
Swords CC		227,271	505,067
Dun Laoghaire FEI		168,744	-
Colaiste Pobail Fola		130,210	18,831
Lusk CC		125,901	216,367
Kingswood CC		49,572	171,273
Other (32 Projects in Total)		411,371	250,003
ICT Equipment			
All Schools	Digital Strategy for Schools	1,028,383	914,171
Swords CC		20,489	202,508
Citywest Campus		5,624	108,659
Head Office	Further Education and Training	-	403,877
Other (21 Projects in Total)		288,527	415,265
Temporary Accommodation			
Castleknock CC	T/A 2021	2,207,110	-
Swords CC	T/A 2019/2020	753,496	154,100
Griffen CC	T/A 2019/2020	529,715	2,327,946
Skerries CC	T/A 2019/2020	443,606	11,353
Colaiste Cois Life	T/A 2015	145,087	100,569
Balbriggan CC	T/A 2021	124,456	-
Colaiste Cois Life	Purchase T/A 2018/2019	103,137	508,809
Ardgillan CC	T/A Relocation	95,978	114,822
Other (33 Projects in Total)		814,885	926,190
Other Works			
Other(20 Projects in Total)		252,428	72,111
		17,120,122	10,787,275

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

15 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme							TOTAL Year Ended 31/12/2021	Year Ended 31/12/2020
	Post Primary Schools & Head Office	Primary Schools	Further Education and Training	Youth Services	Agencies and Self- financing	Capital	€		
State Funding Received	€	€	€	€	€	€	€	€	
Department of Education	135,036,947	2,303,010	-	248,280	588,515	17,854,009	156,030,761	144,885,929	
Department of Further and Higher Education, Research, Innovation and Science	-	-	18,050	-	-	-	18,050	22,554	
SOLAS	-	-	62,327,979	-	-	473,870	62,801,849	74,539,566	
Department of Children, Equality, Disability, Integration and Youth	-	-	-	8,757,180	-	-	8,757,180	9,028,395	
Department of Social Protection	-	-	-	-	1,169,695	-	1,169,695	873,267	
Department of Health	-	-	-	794,435	-	-	794,435	832,208	
POBAL and South Dublin Co Co	-	-	-	501,821	-	-	501,821	477,027	
TUSLA	-	-	-	90,793	-	-	90,793	448,105	
State Examinations Commission	-	-	-	-	357,312	-	357,312	427,890	
Music Generation and Fingal County Council	-	-	-	-	427,890	-	427,890	-	
Professional Development Service for Teachers	-	-	-	-	147,500	-	147,500	-	
Dun Laoghaire Rathdown County Council	-	-	-	-	75,501	-	75,501	83,964	
Léargas	-	-	-	6,422	-	-	6,422	3,144	
South Dublin County Council	-	-	-	-	(23,104)	-	(23,104)	423,356	
Other	-	3,080	-	(62,906)	-	-	1,575,231	1,321,628	
	135,036,947	2,306,090	62,346,029	10,336,025	4,318,540	18,327,879	232,671,510	232,944,049	
Non State Funding Applied to State-funded Schemes									
Irish Public Bodies - Dividends/ Capital Reserve	384,568	-	-	-	-	-	384,568	214,806	
Parents/ Students	50,667	-	303,890	-	-	-	354,557	375,281	
Bank	-	-	-	-	-	-	-	509	
Other	-	-	-	-	-	-	-	-	
	435,235	-	303,890	-	-	1,098,964	1,098,964	-	
	-	-	-	-	-	1,098,964	1,838,089	590,596	
Other Non State Funding									
Parents/ Students	-	-	-	-	3,645,677	-	3,645,677	3,754,444	
Patrons	-	-	-	-	215,710	-	215,710	265,676	
Staff	-	-	-	-	114,678	-	114,678	98,700	
Irish Public Bodies - Insurance Settlements	-	-	-	-	74,119	-	74,119	172,454	
Other	-	-	-	-	185,823	-	185,823	215,436	
	-	-	-	-	4,236,007	-	4,236,007	4,506,710	
Total	135,472,182	2,306,090	62,649,919	10,336,025	8,554,547	19,426,843	238,745,606	238,041,355	

Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

16 Source and Use of Funds
Primary Grantor
Department/Office

Project	2021		2021		2021		2021		2021		2021		2021	
	Amount due from/ (due to) Grantor	Receipts direct from Grantor ^a	Receipts from other sources	Total Receipts per Operating Statement	Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus / (Deficit) per Operating Statement for 2021	Amount due from/ (due to) Grantor	31/12/2021	31/12/2021	31/12/2021	31/12/2021	31/12/2021
	€	€	€	€	€	€	€	€	€	€	€	€	€	€
Department of Education Post Primary Schools and Head Office														
Pav ^b Non-Pay ^c Local Funding Surpluses Associated	118,411,067 8,897,720	(112,124,147) (8,326,168)	(5,564,265) (435,235)	(118,698,412) (8,761,343)	344,322 (344,322)	118,388,155 8,497,902	506,041 488,412	- (479,293)	1,386,716 (1,992,049)					
Primary Schools Capital	8,012,427	(4,460,102)	-	(8,012,427)	446,879	5,150,247	(86,016)	-	(6,052,310)					
Student Support Youth Services	18,952,973	(2,303,010)	(3,080)	(23,006,090)	-	1,877,461	32,817	-	(1,122,442)					
Agency - Seconded Pay & Recompments	248,280	(17,854,006)	(1,098,904)	(18,952,973)	-	16,524,568	727,435	-	(10,161,906)					
	588,515	(9,096)	-	(9,096)	-	240,712	2,400	-	(171,666)					
	157,417,072	(588,515)	(588,515)	(588,515)	-	611,383	(1,167)	-	11,901					
Total Department of Education	(14,301,955)	(150,406,496)	(7,101,544)	(157,568,040)	446,879	151,209,428	1,669,022	(479,293)	(19,023,920)					
Other Funders														
Department of Further and Higher Education, Research, Innovation and Science	3747	(18,050)	-	(18,050)	-	8,341	(427)	-	(6,389)					
SOLAS	72,276,180	(62,327,979)	(303,890)	(62,631,869)	(458,466)	70,537,580	991,408	528,727	(766,840)					
SOLAS	473,870	(473,870)	-	(473,870)	-	595,554	111,035	-	(502,712)					
Total Department of Children, Equality, Disability, Integration and Youth	(10,479,551)	(62,801,849)	(303,890)	(63,125,739)	(458,466)	71,133,134	1,109,343	528,727	(1,260,552)					
Department of Health														
Pobal and South Dublin County Council	794,435	(794,435)	-	(794,435)	-	705,002	74,564	-	(112,414)					
Youth Services	501,821	(501,821)	-	(501,821)	-	551,202	2,983	-	54,922					
Tusla	8,373	(90,793)	-	(82,420)	-	84,083	(863)	-	649					
Youth Services	2,751	(6,422)	-	(3,671)	-	5,205	(885)	-	-					
South Dublin County Council														
Recruitment and Seconded Pay Agency	62,906	62,906	-	125,812	-	62,906	(62,906)	-	-					
Department of Social Protection Agency	1,504,799	(1,504,799)	-	(1,504,799)	-	1,450,176	(5,441)	-	481,530					
State Examinations Commission Agency	1,169,695	(1,169,695)	-	(1,169,695)	-	1,030,211	71,509	-	(85,689)					
Tusla	427,890	(427,890)	-	(427,890)	-	352,469	(65,396)	-	128,821					
Music Generation and Fingal County Council	357,312	(357,312)	-	(357,312)	-	292,610	83	-	(248,279)					
Professional Development Service for Higher Education Authority	147,500	(147,500)	-	(147,500)	-	11,966	1,965	-	(133,569)					
Agency	75,501	(75,501)	-	(75,501)	-	63,461	1,458	-	(109,506)					
Leargas Agency	(11,587)	-	-	(11,587)	11,587	1,458	-	-	(464,110)					
Other Agency	(305,127)	(70,432)	-	(375,559)	-	24,074	(1,460)	-	(35,852)					
Total State	(893,737)	(5,050,590)	-	(5,050,590)	11,587	4,708,745	77,728	-	(1,036,267)					
Agency and Self Financing														
	(2,682,475)	-	(4,236,007)	(4,236,007)	-	2,835,040	(134,587)	1,472,871	(2,745,258)					
Total State and Non State	(29,097,215)	(227,104,165)	(11,641,441)	(238,745,600)	-	238,451,120	2,986,105	1,522,305	(24,853,291)					

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

16 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

	31/12/2021 €	31/12/2020 €
Amount due from/ (due to) Grantor at 31 December	(24,853,291)	(29,067,215)
Bank Balance	38,055,219	37,760,733
Third Party Debtors	568,821	611,163
Pay & Expenses Liabilities	(7,844,214)	(4,900,451)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	5,926,535	4,404,230

Notes

a	Opening balances	Balances are reported on an accruals basis. Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €13,134,147 and anticipated receipts from Retained Superannuation Contributions of €5,600,947. Actual receipts of Retained Superannuation Contributions were €5,564,265, which is €36,682 less than anticipated. Payments were €118,388,155 resulting in a deficit of €1,380,716 at year end after taking account of a deficit opening balance and an increase in pay liabilities. This deficit will be funded by the Department of Education in the 2022 Pay Grant.
b	Pay	Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €8,326,108, forecasted locally raised receipts of €87,000, surplus from previous year of €480,699 and a receipts credit of €3,913 from the previous year. In 2021 actual locally raised receipts were €435,235 (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 €344,322 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.
c	Non Pay	The difference between the total amount received from grantors of €227,104,165 above and the total in Note 15 - Funding of €232,671,510 is represented by Retained Superannuation Contributions of €5,564,265 plus receipts of €3,080 from other sources.
d	Total State funding	

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

17 Current Assets - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	1,380,716	1,184,932
Primary Schools Grant Underfunding	-	54,715
Associated Grants Underfunding	-	51,936
Seconded Pay & Recoupments	11,901	-
Amount due from Department of Further and Higher Education, Research, Innovation and Science	-	3,747
Amount due from Department of Children, Equality, Disability, Integration and Youth	985	1,906
	1,393,602	1,297,236
	1,393,602	1,297,236
18 Current Assets - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount due from the Department of Education		
	3,677,544	1,797,886
	3,677,544	1,797,886
19 Current Assets - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount Due from Other State Bodies	754,786	618,124
Amount Due from Non-State Bodies	60,199	63,419
	814,985	681,543
	814,985	681,543
20 Current Assets - Third Party Debtors	31/12/2021	31/12/2020
	€	€
Community Training Centres and Specialist Training Providers Overpayment	342,121	342,121
PLC Levy	138,793	203,028
Rents Due	69,110	48,820
Training Centre Debtors	18,797	17,194
Tuition Fees	-	-
	568,821	611,163
	568,821	611,163
21 Current Liabilities - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due to the Department of Education		
Associated Grants Unspent	6,953,319	4,512,038
Local Receipts / Receivables Excess	1,992,049	1,647,727
Primary Schools Grant Unspent	1,122,442	781,345
Student Support Grants Unspent	171,666	171,666
Drugs Task Force Unspent	15,164	9,996
Seconded Pay & Recoupments	-	9,800
Amount due to Department of Further and Higher Education, Research, Innovation and Science	6,389	-
Amount due to SOLAS	766,840	9,734,220
Amount due to Department of Children, Equality, Disability, Integration and Youth	772,881	754,080
	11,800,750	17,620,872
	11,800,750	17,620,872

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

22 Current Liabilities - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount held for Department Of Education	13,839,450	10,258,822
Amount due to SOLAS	<u>502,712</u>	<u>736,331</u>
	<u>14,342,162</u>	<u>10,995,153</u>

23 Current Liabilities - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount held for Others Non-State Bodies	2,805,457	2,745,994
Amount held for Others State Bodies	<u>1,791,053</u>	<u>1,481,861</u>
	<u>4,596,510</u>	<u>4,227,855</u>

24 Pay and Expense Liabilities	31/12/2021	31/12/2020
	€	€
Expense Liabilities	5,498,285	3,237,320
Pay Liabilities	<u>2,345,929</u>	<u>1,663,131</u>
	<u>7,844,214</u>	<u>4,900,451</u>

25 Movement in Other Net Current Assets	Balance as at 31/12/2021	Balance as at 31/12/2020	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	1,393,602	1,297,236	96,366
Increase/(Decrease) in Capital State Grants Receivable	3,677,544	1,797,886	1,879,658
Increase/(Decrease) in Other Recurrent Income Receivable	814,985	681,543	133,442
Increase/(Decrease) in Third Party Debtors	<u>568,821</u>	<u>611,163</u>	<u>(42,342)</u>
	<u>6,454,952</u>	<u>4,387,828</u>	<u>2,067,124</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	11,800,750	17,620,872	(5,820,122)
(Increase)/Decrease in Capital State Grant Liabilities	14,342,162	10,995,153	3,347,009
(Increase)/Decrease in Other Recurrent Income Liabilities	4,596,510	4,227,855	368,655
(Increase)/Decrease in Pay and Expense Liabilities	<u>7,844,214</u>	<u>4,900,451</u>	<u>2,943,763</u>
	<u>38,583,636</u>	<u>37,744,331</u>	<u>839,305</u>
 Net Movement			<u>1,227,819</u>

Dublin and Dun Laoghaire Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

26 Remuneration

(a) Aggregate Employee Benefits

	31/12/2021	31/12/2020
	€	€
Staff Short-term benefits		
Termination benefits	162,409,390	150,609,050
	6,517	-
	<u>162,415,907</u>	<u>150,609,050</u>

(b) Staff Short-Term Benefits

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

	162,409,390	150,609,050
	<u>162,409,390</u>	<u>150,609,050</u>

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

Pay range	No. Employees	Cost in 2021*
0-59,999	3,202	84,377,955
60,000-69,999	325	21,191,194
70,000-79,999	366	27,283,663
80,000-89,999	189	15,914,221
90,000-99,999	43	4,042,318
100,000-109,999	40	4,198,294
110,000-119,999	23	2,613,404
120,000-129,999	18	2,246,910
130,000-139,999	3	399,634
140,000-149,999	1	141,797
Total:	4,210	162,409,390

*Cost in 2021 includes employers' PRSI

(c) Termination Benefits

There was one termination benefit settlement of €6,517 during the year (2020 €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:

	31/12/2021	31/12/2020
	€	€
Salary		
Allowances	509,233	495,715
Termination Benefits	-	-
	<u>509,233</u>	<u>495,715</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
Current Acting CE: Caitriona Murphy (7/9/2020 - 31/12/2021)	114,980	34,638
	<u>114,980</u>	<u>127,627</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 2021

27 Specific Costs	31/12/2021 €	31/12/2020 €
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	48,615	56,050
Financial / Actuarial	-	-
Public relations/marketing	1,160	1,252
Human Resources	-	-
Audit Fee (Annual external audit)*	87,900	82,000
Other	-	14,918
	137,675	154,220
The 2020 Audit Fee of €87,900 was paid in 2021.		
(b) Legal Costs and Settlements		
	31/12/2021 €	31/12/2020 €
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	12,000	11,422
	12,000	11,422
The legal costs and settlements figure above relates to 1 legal case (2020: 2).		
No additional legal costs and settlements were paid by DDLETB's insurance body.		
(c) Travel and Subsistence		
	31/12/2021 €	31/12/2020 €
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	710	3,826
- expenses paid for Board Members	-	-
- expenses paid to employees	48,222	162,454
	48,932	166,280
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	74	67,922
	74	67,922
Total	49,006	234,202
(d) Hospitality		
	31/12/2021 €	31/12/2020 €
Hospitality costs incurred were:		
Staff Hospitality	5,293	8,791
Other	1,784	603
	7,077	9,394

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

28 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 2021 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	
Anne Genockey							
Claire Markey							
Gerry McGuire	43					43	20,540
Cllr Cathal Boland							
Dr John Walsh							
Paul McNally****							
Cllr Kazi Ahmed***							
Cllr Michael Clark							
Ken Farrell							650
Cllr Una Power							
Cllr Brigid Manton							9,100
Cllr Joe Newman*	70						
Pamela Conroy				149		219	520
Cllr Yvonne Collins							390
Cllr Peter Kavanagh							
Cllr Pamela Kearns							520
Cllr Ed O'Brien		58					
Daneve Harris** ****						58	2,730
Kenneth Rea		390					
Colm Kilgallon						390	
Brendan O'Halloran							
Total	113	448	-	149	-	710	3,250
							37,700

*Chairperson from October 2021

**Chairperson prior to October 2021

***ETBI Representative

****National Parents' Council for ETB Schools

29 Committee Fees

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (No. of Non Board ARC members 2021 3, 2020 3)
Finance Committee (No. of Non Board FC members 2021 2, 2020 2)

	31/12/2021	31/12/2020
	€	€
Audit and Risk Committee	-	-
Finance Committee	-	-
Total	-	-

30 Chief Executive's Travel Expenses

Domestic Travel
Foreign Travel

	31/12/2021	31/12/2020
	€	€
Domestic Travel	-	3,425
Foreign Travel	-	-
Total	-	3,425

Dublin and Dun Laoghaire Education and Training Board

Notes to the Financial Statements – Year Ended 31 December 2021

31 Capital Commitments

At 31 December 2021 DDLETB had capital commitments of €5,099,656 (2020 €4,933,807). All of this capital expenditure will be Exchequer funded.

32 Lease and Other Finance Commitments

At 31 December, DDLETB had payment liabilities under non-cancellable agreements as follows:

	31/12/2021	31/12/2020
	€	€
Payments Due:		
Within one year	1,363,522	1,225,646
Between two and five years	4,196,763	4,009,825
After five years	2,066,945	1,789,130
	<u>7,627,230</u>	<u>7,024,601</u>

33 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 31/12/2021.

34 Additional Superannuation Contribution

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 2019 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 €4,286,686 (2020 €3,989,127) which were remitted to the Department of Education.

35 Retirement Benefit Costs

During 2021 a pilot project was undertaken in three ETBs to estimate the cost of retirement benefit obligations. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETBs.

36 Write-offs

In 2021 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 2021, €458 was written off on behalf of DDLETB.

37 Annual Contribution to Education and Training Boards Ireland

DDLETB made a contribution of €42,700 to ETBI in 2021.

38 Charity Note

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

39 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 2021

40 Property

DDLETB provides educational service and activities from the properties listed below:

Category	Location	Annual Rent per Agreement	Expiry Date
40A OWNED			
Primary Level, Post Primary Level and Centres			
Scoil Aoife Community National School	Citywest Drive, Tallaght, Dublin 24.		
Scoil Choilm Community National School	Porterstown Road, Blanchardstown, Dublin 15.	n/a	n/a
Scoil Chormaic Community National School	Stephenstown, Balbriggan, Co. Dublin.	n/a	n/a
Scoil Ghrainne Community National School	Phibblestown, Clonee, Dublin 15.	n/a	n/a
Broadmeadow Community National School	Rathbeale Road, Swords, Co. Dublin.	n/a	n/a
Citywest & Saggart Community National School	Fortunestown Lane, Citywest, Saggart, Co. Dublin.	n/a	n/a
Lucan Community National School	Balgaddy Road, Lucan, Co. Dublin.	n/a	n/a
Adamstown Community College	Station Road, Adamstown, Co. Dublin.	n/a	n/a
Ardgillan Community College (Including All Weather Pitch)	Castlelands, Balbriggan, Co. Dublin.	n/a	n/a
Balbriggan Community College	Pine Ridge, Balbriggan, Co. Dublin.	n/a	n/a
Castleknock Community College	Carpenterstown Road, Dublin 15.	n/a	n/a
Colaiste Chilliaín	Bothar Nangor, Cluain Dolcain, Baile Atha Cliath 22.	n/a	n/a
Colaiste Cois Life	Gleann an Ghrifin, Leamhcain, Co. Atha Cliath.	n/a	n/a
Colaiste de hÍde	Bothar Caisleain Thigh Mhothain, Tamhlacht, BAC 24.	n/a	n/a
*Colaiste Pobail Fóla	Fortunestown Lane, Citywest, Saggart, Co. Dublin.	n/a	n/a
Colaiste Pobail Setanta	Phibblestown, Clonee, Dublin 15.	n/a	n/a
Collinstown Park Community College	Rowlagh, Clondalkin, Dublin 22.	n/a	n/a
Deansrath Community College	New Nangor Road, Clondalkin, Dublin 22.	n/a	n/a
Donabate Community College (Including All Weather Pitch)	Portrane Road, Donabate, Co. Dublin.	n/a	n/a
Fingal Community College	Seatown Road, Swords, Co. Dublin.	n/a	n/a
Firhouse Community College	Firhouse Road, Dublin 24.	n/a	n/a
Grange Community College	Grange Abbey Road, Donaghmede, Dublin 13.	n/a	n/a
Gaelcholaiste Reachrann	Grange Abbey Road, Donaghmede, Dublin 13.	n/a	n/a
Greenhills College	Limekiln Avenue, Greenhills, Dublin 12.	n/a	n/a
Griffen Community College	Currently Located on the site of Kishoge Community	n/a	n/a
Kishoge Community College	Ninth Lock Road, Lucan, Co. Dublin.	n/a	n/a
Kingswood Community College	Kingswood Avenue, Kingswood, Tallaght, Dublin 24.	n/a	n/a
Lucan Community College	Esker Drive, Lucan, Co. Dublin.	n/a	n/a
Lusk Community College	Raheny Lane, Rathmore Road, Lusk, Co. Dublin.	n/a	n/a
Luttrelstown Community College	Porterstown Road, Blanchardstown, Dublin 15.	n/a	n/a
Mount Seskin Community College	Jobstown, Tallaght, Dublin 24.	n/a	n/a
Riversdale Community College	Corduff, Blanchardstown, Dublin 15.	n/a	n/a
St. Finian's Community College	Castlefarm, Swords, Co. Dublin.	n/a	n/a
St. Kevin's Community College	Fonthill Road, Clondalkin, Dublin 22.	n/a	n/a
St. MacDara's Community College	Wellington Lane, Templeogue, Dublin 6W.	n/a	n/a
Skerries Community College	Skerries, Co. Dublin.	n/a	n/a
Swords Community College	Rathbeale Road, Swords, Co. Dublin.	n/a	n/a
Blackrock Further Education Institute	Main Street, Blackrock, Co. Dublin.	n/a	n/a
College of Further Education Dundrum	Main Street, Dundrum, Dublin 16.	n/a	n/a
Dun Laoghaire Further Education Institute	Cumberland Street, Dun Laoghaire, Co. Dublin.	n/a	n/a
Stillorgan College of Further Education & Prefabs	Old Dublin Road, Stillorgan, Co. Dublin.	n/a	n/a
Sallynoggin College of Further Education	Pearse Street, Sallynoggin, Co. Dublin.	n/a	n/a
BRACE Centre	Main Street, Blanchardstown, Dublin 15.	n/a	n/a
Clondalkin Youthreach (former Vocational School Clondalkin)	Monastery Road, Clondalkin, Dublin 22.	n/a	n/a
Rush Youthreach	Convent Lane, Rush, Co. Dublin.	n/a	n/a
Rathfarnham Youthreach	Mountain View House, Rathfarnham, Dublin 14.	n/a	n/a
Swords Youthreach	North Street, Swords, Co. Dublin.	n/a	n/a
Priory Youthreach (Formerly St. Basil's Training Centre)	Greenhills Road, Tallaght, Dublin 24.	n/a	n/a
St. Oliver's Training Centre	Cloverhill Rd, Clondalkin, Dublin 22.	n/a	n/a
Dun Laoghaire Community Training Centre (Incl Old Orange Hall)	York Road, Dun Laoghaire, Co. Dublin	n/a	n/a
Tallaght Training Centre	Cookstown Industrial Estate, Cookstown Road, Tallaght,	n/a	n/a
Baldoyle Training Centre	Baldoyle Industrial Estate, Baldoyle, Dublin 13.	n/a	n/a
Loughlinstown Training Centre	Wyattville Road, Loughlinstown, Co. Dublin.	n/a	n/a
LIFE (Lucan Institute of Further Education) Centre	L.I.F.E. Centre, Esker Hill, Lucan, Co. Dublin.	n/a	n/a
South Dublin Adult Education Centre	Former Dundrum College, Sydenham Road, Dundrum,	n/a	n/a
Kilternan Vocational School & Prefabs	Glencullen Road, Kilternan, Dublin 18.	n/a	n/a
Administrative Offices			
Old Head Office Secondary Administration Offices	Main Road, Tallaght, Dublin 24.	n/a	n/a
Others			
Balbriggan Community College - Sports Hall	Pine Ridge, Balbriggan, Co. Dublin.	n/a	n/a
Collinstown Park Community College - Sports Complex	Rowlagh, Clondalkin, Dublin 22.	n/a	n/a
Collinstown Park Community College - Dressing Rooms	Rowlagh, Clondalkin, Dublin 22.	n/a	n/a
Firhouse Community College - Sports Complex	Firhouse Road, Dublin 24.	n/a	n/a
Greenhills College - Sports Hall	Limekiln Avenue, Greenhills, Dublin 12.	n/a	n/a
St. Finian's Community College - Sports Hall	Castlefarm, Swords, Co. Dublin.	n/a	n/a
St. MacDara's Community College - Sports Hall	Wellington Lane, Templeogue, Dublin 6W.	n/a	n/a

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

40B Property not Owned - Leased			
Category	Location	Annual Rent per agreement	Expiry Date
Primary Level, Post Primary Level and Centres			
Tallaght Community National School (DDLETB received patronage of this school under the Schools Reconfiguration for Diversity process)	Kilclare Avenue, Tallaght, Dublin 24.	€11,000.00	Lease is currently being finalised with DDLETB & the Landlord. DoE have approved all terms.
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 - The OPW are now looking into the official ownership of this building as the Exchange Building is on their lands. They are to revert to DDLETB with an update on this.
Dundrum Town Centre, Unit 2, Level 5	Dundrum Town Centre, Dundrum, Dublin 14.	€0.00	31/12/2017 - The Building & Property Department have sent a legal letter in January 2022 to the current landlord, Hammerson, requesting immediate attention and an update on the status of the lease.
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
Burgundy House - Fingal Adult Education Service	Unit 1, Burgundy House, Forster Way, Swords, Co. Dublin.	€133,100.00	21/01/2031
Blanchardstown Adult Education Centre no.1 of 2	Old Garda Station, Main Street, Blanchardstown, Co. Dublin.	€0.00	The OPW have made contact with DDLETB to advise this building is in their legal ownership. DDLETB have been in the building for approx 20 years. The OPW are to issue a lease for the building to DDLETB
		€	
Administrative Offices			
Tuansgate Primary Administration Offices	1 Tuansgate, Belgard Square East, Tallaght, Dublin 24.	€480,731.00	22/01/2026

40C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Primary Level, Post Primary Level and Centres				
Danu Community Special School	c/o Hansfield Educate Together Secondary School, Dublin 15.	Service Level Agreement	8% of Overheads	20/07/2021 extended to 31/12/2021
Eriu Community College	DoE Owned Temporary Accommodation, Barnwell Road, Blanchardstown, Dublin 15.	Managed	N/A	N/A
Rivervalley Community National School	DoE Owned Temporary Accommodation, Main Street, Swords, Co. Dublin.	Managed	N/A	N/A
Alternative Learning Centre	Library Road, Dun laoghaire, Co. Dublin.	Service Level Agreement	Overheads	11/04/2018 - DDLETB are looking into what type of agreement, if any is appropriate here going forward. We are working with the Youth Development Officer
FET Castlemills Education Centre	c/o 7 The Plaza, Forster Way, Swords, Co. Dublin.	Managed	N/A	DDLETB have been liaising with the DoE on a long term plan for the centre. The DoE is considering a long term lease for DDLETB for this centre.
Shanganagh Park House	Shankill, Co. Dublin.	Licensed	€14,000.00	September 2022
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
Castleland Community Centre	Castleland, Balbriggan, Co. Dublin.	Licensed	€72,000.00	31/10/2021 - Being Extended for a further period. We await the new agreement from
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

Notes to The Financial Statements - Year Ended 31 December 2021

40D 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	13/10/2025
LIFE Centre Creche	LIFE Centre, Esker Hill, Lucan, Co. Dublin.	Owned/Licensed	€15,500.00	20/06/2023
Part of Firhouse Community College Sports Complex - Used by a Creche	Firhouse Road, Dublin	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 / Gaelscoil Lir as Temporary Accommodation	Fortunestown Lane, Citywest, Saggart, Dublin 24.	Owned/Licensed	Running Costs	Both licences have been formally issued to the schools and both are awaiting signature.
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	Apr-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 April 2021.

Centres	Location	Status
Former Senior College Dun Laoghaire Including Caretakers Dwellings & Store		
St. Kieran's Training Centre	Eblana Avenue, Dun Laoghaire, Co. Dublin.	Owned
Cara Park Training Centre	Old Connaught, Bray, Co. Wicklow.	Owned
*Citywest Campus Blocks A & D, Part Block B and 8 acres of parkland	Belcamp Lane, Coolock, Dublin 17.	Owned
	Fortunestown Lane, Citywest, Saggart, Dublin 24	Owned
Others		
Lands at Fairways, Rathfarnham		
Dundrum College Outdoor Centre	Fairways, Rathfarnham, Dublin 14.	Owned
	Mungaun, Crossmolina, Co. Mayo	Owned / Legal Status being

Note: Former Senior College Dun Laoghaire - This building was in use from September 2020 up to April 2021. It has been vacant from May 2021 to date.

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 31/12/2021 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). Colaiste Pobail Fola also have use of part of this floor since September 2021. Gaelscoil Lir are located on this floor also since September 2021. 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 2021

41 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 2021 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school- €2,543,961
- Department of Education- COVID 19 Additional Supervision Arrangements- €1,760,176
- SOLAS- COVID 19 FET overheads- €275,422
- SOLAS - MAEDF - €223,999
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€40,705

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.

On 27/09/2021, DDLETB refunded the Department of Education unspent COVID 19 funding of €1,942,281.

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.

42 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2021 were approved by the Board of DDLETB on 28th March 2022.