

**Dublin and Dun Laoghaire Education and Training Board**

**Financial Statements For The Year Ended 31 December 2022**

## **Dublin and Dun Laoghaire Education and Training Board**

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## Dublin and Dun Laoghaire Education and Training Board

### Statement of Board Responsibilities

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

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

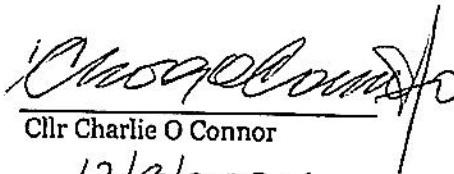
In preparing those accounts, the Board is required to:

- (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 Charlie O Connor

Date:

12/9/2024

## **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-ETBs) 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 five times in 2022. In addition a joint meeting of the ARC and Finance Committee was held on the 25th May 2022. 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 Procurement Officer provided reports on operation of controls, finances and met with the Audit and Risk Committee on 25th May 2022. The ARC also met with the IAU-ETBs and Comptroller & Auditor General Audit Manager.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 22nd March 2023.

### **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 2022. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2022
- Recommendation to the Board of AFS 2022
- Monthly Income and Expenditure Accounts
- Risk Management Reports from Director of OSD and PAO

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2022.

The Finance Committee reviewed the Annual Financial Statements 2022 on 23rd March 2023 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-ETBs), 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 2022 - 31 December 2022;

Audits of School Meals and School Bank Accounts were carried out in 2022 and field work completed in early 2023. Report in regards to School Meals was received October 2023. The overall finding of the report was that there was an adequate system of control in place. A total of 8 recommendation were made in regards to School Meals Audit - 1 high, 4 medium and 3 low. 3 of the recommendations were implemented in 2024 and the remaining will be progressed in Q4 2024 and kept under on-going review. The report in regards to School Bank Accounts was received in June 2023. The overall finding of the report was that there was an adequate system of control in place. A total of 14 recommendations were made in regards to School Bank Accounts audit - 1 high, 5 medium and 8 low. 2 of the recommendations were implemented in 2024 and the remaining will be progressed in Q4 2024 and kept under on-going review. An ICT audit took place in 2022 also.

An audit of Procurement, Capital & Disposal of Assets was completed in 2022 and the finalised report was received from IAU-ETBs in January 2023 and sent to the ARC. The overall finding of the Report was that there was an adequate system of controls in place. A total of 6 recommendations were made – 2 high, 2 medium and 2 low. 4 have been implemented and the other 1 are in progress in 2023/2024 and 1 kept under on-going review.

An audit of the Programme Learner Support System (PLSS) and validation of learner records was carried out in 2022 and the finalised report was received from IAU-ETBs in May 2022 and sent to the ARC. The overall finding of the Report was that there was an adequate system of controls in place. A total of 7 recommendations were made – 1 high, 3 medium and 3 low. All 7 have been partially implemented and will be progressed in 2023 and kept under on-going review.

An audit of Community Training Centres was carried out in 2022. The finalised report was received in February 2023 and sent to the ARC. The overall finding of the Report was that there was an adequate system of controls in place. A total of 13 recommendations were made – 2 high, 2 medium and 9 low. Recommendations will be progressed in 2023.

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-ETBs including the appointment of an Internal Auditor to be shared between DDLETB and other ETBs.

## Dublin and Dun Laoghaire Education and Training Board

### Statement on Internal Control

#### Breaches of system of internal control Procurement-

DDLETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and to reduce non-compliant spend. A dedicated procurement team of four staff is established. A schedule of tenders clearly indicating contract end dates to assist with planning and new key operational controls to reduce instances of non-compliance are in place. All procedures are in line with the Corporate Procurement Plan and DDLETB Procurement Policy.

There are instances where goods and services are procured across over 90 sites through competitive procurement processes at a local level, in line with DDLETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds, currently at €25,000 (€50,000 for works related expenditure). 2022 was a challenging year in terms of achieving compliance. Inflation at approximately 9%, the growth of DDLETB and the increase in activity as COVID 19 restrictions lifted lead to an increase in costs and budget and consequently a greater number of cases where a tender was required. Furthermore, the tender process is long and complex which can cause delays in finalising a contract before the previous contract expires. Nevertheless, DDLETB managed to keep the level of non-compliance at a similar level to 2021.

Based on analysis of 2022 expenditure in areas where an organisation-wide eTenders process is appropriate, expenditure totalling €3,193,585 (ex VAT) has been identified as non-compliant. This expenditure was necessarily incurred for the delivery of education and training provision in DDLETB's schools, colleges and centres. This figure represents 1% of DDLETB's overall budget or 6% of expenditure requiring a tender process. €1,197,271 of this amount is now compliant and a further €1,028,744 is in the process of being tendered and will be compliant during 2023. This is on a rolling basis and will change according as contracts start and end. DDLETB forecasts that the level of non-compliance reported next year will be approximately €2 million assuming current staffing levels are maintained. Details of 2022 non-compliance as follows:

- (i) Expenditure of €373,783 for mechanical and electrical maintenance. Work is underway regarding a tender for mechanical preventative maintenance and a contract is expected to be in place by Q2 2023. Tender for electrical maintenance is ongoing and it is expected a contract will be in place by Q4 2023.
- (ii) Expenditure of €369,537 for various school tours. School tours resumed in 2022 as restrictions relating to COVID 19 were lifted leading to an increase in this spend in 2022. This category of spend is difficult to carry out a competitive tender. DDLETB is exploring all options to come up with a solution to be compliant.
- (iii) Expenditure of €364,668 for audio visual equipment and maintenance paid to two suppliers. A tender was carried out in 2022 and contract put in place in January 2023. This category of spend is now fully compliant.
- (iv) Expenditure of €237,322 for agency staff, paid to three suppliers. Preparation for tender is underway with contract expected to be in place by Q3 2023.
- (v) Expenditure of €166,057 for school books, paid to two suppliers. Tender carried out in 2022 and contract put in place in August 2022. This expenditure was incurred prior to contract signing. This category of spend is now fully compliant.
- (vi) Expenditure of €154,074 for ICT support services paid to one supplier. Preparation for tender is underway with tender expected to be launched in Q2 2023.
- (vii) Expenditure of €127,590 for art and craft equipment paid to one supplier. Contract expired in July 2022 and a new contract was put in place in November 2022. This expenditure was incurred in the period between one contract expiring and new contract being put in place. Also some schools/ colleges/ centres continued to purchase from previous supplier and have now been reminded to purchase from new supplier. A newsletter and a list of contracted suppliers is issued each month. Training is provided to relevant staff. This category of spend is now fully compliant.
- (viii) Expenditure of €122,632 for security live monitored CCTV paid to one supplier. A contract was put in place in August 2022 and this category of spend is now fully compliant.
- (ix) Expenditure of €122,138 for structured cabling services paid to one supplier. Preparation for tender is underway with tender expected to be launched by Q2 2023.
- (x) Expenditure of €113,923 for mobile voice and data communications paid to one supplier. DDLETB is in the process of drawing down from an OGP framework and will be compliant by Q2 2023.
- (xi) Expenditure of €104,177 for ICT field engineering paid to two suppliers. A tender process will begin in Q3 2023.

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

(xii) Expenditure of €100,909 for fitness equipment paid to one supplier. Contract expired in July 2022 and a new contract was put in place in November 2022. This expenditure was incurred in the period between one contract expiring and new contract being put in place. Also some schools/ colleges/ centres continued to purchase from previous supplier and have now been reminded to purchase from new supplier. A newsletter and a list of contracted suppliers is issued each month. Training is provided to relevant staff. This category of spend is now fully compliant.

(xiii) Expenditure of €80,140 for cleaning and hygiene supplies paid to one supplier. A new contract was put in place with a different supplier however schools/ colleges/ centres continued to purchase from previous supplier. All schools/ colleges/ centres have been reminded to purchase from new supplier. A newsletter and a list of contracted suppliers is issued each month. Training is provided to relevant staff.

(xiv) Expenditure of €80,049 for electricity supply paid to one supplier. Expenditure incurred during changeover period from one framework to another. This changeover is now complete and this category of spend is now compliant.

(xv) Expenditure of €66,542 for fire extinguisher supply and maintenance paid to one supplier. A tender is planned to be carried out in 2023 with contract expected to be in place by Q4 2023.

(xvi) Expenditure of €60,280 for painting and decorating paid to one supplier. This category of spend will be reviewed in 2023 and appropriate tender process will be considered.

(xvii) Expenditure of €56,947 for intruder alarm/ fire alarm paid to two suppliers. A tender is planned to be carried out in 2023 with contract expected to be in place by Q4 2023.

(xviii) Expenditure of €52,478 for electrical consumables paid to one supplier. This category of spend will be reviewed in 2023 and appropriate tender process will be considered.

(xix) Expenditure of €440,339, paid to several suppliers, across a range of goods and services including electrical contractor, tools/ hardware, phone system, printing, propane gas, motor parts, pest control, PPE and sanitiser. €155,226 of this value is now compliant and a further €27,504 by Q3 2023. Areas where there are no contracts in place will be explored and a plan established for an appropriate tender process during 2023-2024. 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 2022-2024, 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.

### **Fraud**

Two unrelated incidents of suspected fraud occurred in two bodies funded by DDLETB and were reported in 2022. A full refund was received from one of the cases in 2023. Steps outlined in DDLETB Anti-Fraud & Corruption Policy are being followed. All relevant funding bodies and authorities have been notified per policy. Both Investigations are still ongoing.

### **Payment of Arrears**

In 2022, arrears amounting to €396,710.79, due to pre-employment medicals was paid to five DDLETB staff members. These staff members did not complete a pre-employment medical and provide the required supporting documentation at the time they commenced their employment with DDLETB, although they were requested to do so. As a result, they were placed on the first point of the pay scale until such time as the medical was completed and documentation submitted. Once the medical was completed and the required documentation submitted and approved, the staff members were moved to the correct point on their respective scales, resulting in a pay arrears situation.

Of the €396,710.79, one staff member received an arrears payment of €335,754.03, including PRSI. This staff member was held on point one of the pay scale and was informed that they would not receive any pay increments until the pre-employment medical was completed and documentation submitted. Despite DDLETB's repeated follow-up with this staff member, the required documentation was only provided years later. Due to an administrative oversight, when the medical was completed and the necessary documentation submitted, the hold on pay was not removed and the staff member remained on point one of their salary scale until the error was rectified.

The other four staff members were also held on point one of their respective salary scales pending the completion of the pre-employment medical and submission of the required documentation. Despite DDLETB's repeated follow-up with these staff members, the required documentation was only provided years later. €60,956.76 was paid in arrears to these four staff members.

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

It should be noted that these events did not affect the staff members' ability to perform their roles, and the full arrears amount was paid in 2022. A comprehensive review of the DDLETB internal standard operating procedures resulted in the implementation of additional control measures to prevent arrears related to pre-employment medicals from recurring. Newly recruited staff are not set up for payment until a medical is completed and submitted to HR. A bi-annual review of all staff members on point one of their respective pay scales is carried out to determine if they are on the correct point of the scale and measures will be taken to address any anomalies. DDLETB will request the Internal Audit Unit (IAU) to include an internal audit of payroll in the annual audit plan to ensure the effectiveness of system controls.

### **Protected Disclosures**

DDLETB received no protected disclosures in 2022 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 2022 and the Committee continues to monitor the development of the DDLETB Strategic Risk Management plan. Following a pilot risk management project run in a sample of Training Centres and Schools, the risk management plan was rolled out to all schools/ colleges/ centres in Autumn 2022.

### **Issues progressing at Sectoral level**

#### **Breaches of system of 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 2022. 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.

In October 2022, software changes were deployed to the ETB Payroll Shared Services People XD system to address issues with pension contributions for 95% of payees. Work is underway to review requirements for multi-appointment and referable amount calculations. An SPS Data Hub has been established by ESBS and a pilot is underway with one ETB to collate data for SPS pension benefit statements and SPS Databank. 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 has also been rolled out. DDLETB transitioned their Travel and Subsistence payments 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

#### **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.



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

**Finance Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. This solution is now being used by 15 of the 16 ETBs with a project being progressed to migrate CDETB in January 2024. Plans are being put in place to migrate the first two ETBs (Cavan Monaghan and Cork ETBs) to full finance shared services in 2023.

**Covid-19 Pandemic**

Assessments of the impact of Covid-19 were carried out by DDLETB. The Executive presented a report to the ARC on 22nd March 2023 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.

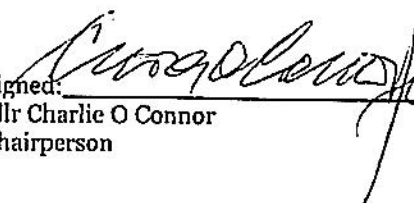
**Annual Review of Controls**

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 2022 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 22nd March 2023.

This included

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 22nd March 2023. 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 2022 and to date in 2023, met with representatives from the IAU-ETBs, 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 27th March 2023.
- A review of Governance and Control activities in 2022 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 and Head of Finance 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. DDLETB is developing the risk register to enhance the risk management process.

The Board reviewed and approved this statement at its meeting held on 27th March 2023.

Signed:   
Cllr Charlie O Connor  
Chairperson

Date:

12/9/2024



# 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 2022 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 2022 and the state of affairs of the Board at 31 December 2022, 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 2022 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

13 September 2024

### 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.

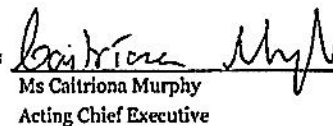
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

**Dublin and Dun Laoghaire Education and Training Board**  
**Operating Statement For The Year Ended 31 December 2022**

	Note	Year ended 31/12/2022 C	Year ended 31/12/2021 C
<b>RECEIPTS</b>			
Post Primary Schools & Head Office Grants	3	152,777,726	135,472,182
Primary School Grants	4	2,517,214	2,306,090
Further Education and Training Grants	5	75,351,250	62,649,919
Youth Services Grants	6	11,401,767	10,336,025
Agencies & Self-Financing Projects	7	10,146,752	8,554,547
Capital	8	14,647,557	19,426,843
		<u>266,842,266</u>	<u>238,745,606</u>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	9	147,957,297	131,955,304
Primary School	10	2,108,495	1,877,461
Further Education and Training	11	76,338,249	70,545,921
Youth Services	12	11,023,953	10,053,536
Agencies & Self-Financing Projects	13	9,297,354	6,898,776
Capital	14	17,532,616	17,120,122
		<u>264,257,964</u>	<u>238,451,120</u>
<b>Cash Surplus/(Deficit) for Year</b>		2,584,302	294,486
<b>Movement in Other Net Current Assets</b>	25	<u>(282,826)</u>	1,227,819
<b>Accrual Revenue Surplus/ (Deficit) for Year</b>		2,301,476	1,522,305
<b>Revenue (Deficit)/ Surplus at 1 January</b>		5,926,535	4,404,230
<b>Revenue (Deficit)/ Surplus at 31 December</b>	16	<u>8,228,011</u>	<u>5,926,535</u>

Signed:   
 Cllr Charlie O Connor  
 Chairperson

Date: 12/9/24

Signed:   
 Ms Caltriona Murphy  
 Acting Chief Executive

Date: 12/9/2024

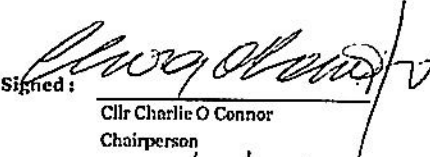
The notes on pages 14 to 33 form part of these Financial Statements

Dublin and Dun Laoghaire Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2022

	Note	<u>31/12/2022</u>	<u>31/12/2021</u>
		€	€
<b>Current Assets</b>			
Recurrent State Grants	17	23,476	1,393,602
Capital State Grants	18	2,153,816	3,677,544
Other Recurrent Income	19	1,019,697	814,985
Third Party Debtors	20	855,729	568,821
Bank Balance		<u>40,639,521</u>	<u>38,055,219</u>
		<u>44,692,239</u>	<u>44,510,171</u>
<b>Current Liabilities</b>			
Recurrent State Grants	21	14,332,655	11,800,750
Capital State Grants	22	10,921,591	14,342,162
Other Recurrent Income	23	5,101,124	4,596,510
Pay & Expense liabilities	24	<u>6,108,858</u>	<u>7,844,214</u>
		<u>36,464,228</u>	<u>38,583,636</u>
<b>Net Current Assets / (Liabilities)</b>		<u>8,228,011</u>	<u>5,926,535</u>
Represented By			
<b>Revenue Surplus / (Deficit)</b>	16	<u>8,228,011</u>	<u>5,926,535</u>

Analysis of Revenue Surplus / (Deficit)	Programme	Retained	Accrual	Retained
		Surplus/ (Deficit)	Revenue Surplus/ (Deficit)	Surplus/ (Deficit)
		31/12/2022	For 2022	31/12/2021
		€	€	€
	Schools & Head Office	2,362,602	2,354,217	8,385
	Further Education & Training	319,030	(209,697)	528,727
	Self-financing Programmes	<u>5,546,379</u>	<u>156,956</u>	<u>5,389,423</u>
	16	<u>8,228,011</u>	<u>2,301,476</u>	<u>5,926,535</u>

Signed:   
 Cllr Charlie O'Connor  
 Chairperson  
 Date: 12/9/24

Signed:   
 Ms Caitriona Murphy  
 Acting Chief Executive  
 Date: 12/9/2024

The notes on pages 14 to 33 form part of these Financial Statements

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to the Financial Statements – Year Ended 31 December 2022**

**1 Accounting Policies**

**1.1 Significant Accounting Policies**

The basis of accounting and significant accounting policies adopted by Dublin and Dun Laoghaire Education and Training Board 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 Education and Training Board 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, NDP Delivery 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 2022**

*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 Education and Training Board is reimbursed its cost.

Self - financing Projects are programmes run under the complete control of the Education and Training Board either for the Education and Training 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, NDP Delivery 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.

**(g) 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 2022**

**2 Main Activity**

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	3,339	
Second Level	31	20,647	
Further Education and Training (FET)****	37		29,447
Part-time / Night Classes****	7		2,826

\* 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.

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

\*\*\*\*\*Includes 3 Special Schools with 52 participants.

**3 Post Primary Schools & Head Office Receipts**

	Year ended 31/12/2022	Year ended 31/12/2021
	€	€
Department of Education		
-Pay	133,581,364	118,698,412
* -Non Pay	11,242,041	8,326,108
-Associated Programmes	7,069,526	8,012,427
Department of Education - Subtotal	<u>151,892,931</u>	<u>135,036,947</u>
Tuition Fees - Students	298,800	50,667
Irish Public Bodies	276,438	384,568
** Negative Interest Refund	280,900	-
Bank	28,657	-
	<u>152,777,726</u>	<u>135,472,182</u>

\* The Non Pay receipts include a once-off cost of living measure paid to DDLETB in December 2022 to support increased school running costs announced as part of the cost of living measures in Budget 2023. Any surplus arising in 2022 due to the timing of payment of this measure will be used to fund such

\*\* The bank paid a full refund of negative interest charged in 2021 and partial refund of that charged in 2020 to DDLETB in March 2022.

**4 Primary School Receipts**

	Year ended 31/12/2022	Year ended 31/12/2021
	€	€
Department of Education	2,517,214	2,303,010
Other	-	3,080
	<u>2,517,214</u>	<u>2,306,090</u>



**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2022**

<b>5 Further Education and Training Receipts</b>		<b>Year ended 31/12/2022</b>	<b>Year ended 31/12/2021</b>
		<b>€</b>	<b>€</b>
SOLAS		75,254,512	62,327,979
Department of Further and Higher Education, Research, Innovation and Science		23,669	18,050
Students		73,069	303,890
		<b>75,351,250</b>	<b>62,649,919</b>
<b>6 Youth Services Receipts</b>		<b>Year ended 31/12/2022</b>	<b>Year ended 31/12/2021</b>
		<b>€</b>	<b>€</b>
Department of Children, Equality, Disability, Integration and Youth		9,922,766	8,757,180
Department of Health		848,680	794,435
POBAL and South Dublin County Council		390,332	501,821
Department of Education		239,989	248,280
TUSLA		-	90,793
Dun Laoghaire Rathdown County Council		-	6,422
South Dublin County Council		-	(62,906)
		<b>11,401,767</b>	<b>10,336,025</b>
<b>7 Agencies and Self Financing Project Receipts</b>			
<b>Agencies</b>	<b>Sponsoring Department/ Funder</b>	<b>Year ended 31/12/2022</b>	<b>Year ended 31/12/2021</b>
		<b>€</b>	<b>€</b>
Seconded Pay & Other Recoupments	Department of Education	136,317	588,515
	Department of Further and Higher Education, Research, Innovation and Science	44,263	-
Seconded Pay & Other Recoupments	Various	1,573,476	1,504,799
Seconded Pay & Other Recoupments	Department of Social Protection	1,284,251	1,169,695
School Meals	State Exams Commission	668,507	427,890
Exam Expense Recoupments	Tusla	382,380	357,312
School Completion Programme	Leargas	304,732	(23,104)
Erasmus	Professional Development Service for	89,759	75,501
JCSP Project Library	Music Generation and Fingal County Coun	83,071	147,500
Music Generation	Various	51,580	70,432
Other agency - 32 in Number		<b>4,618,336</b>	<b>4,318,540</b>
<b>Self-Financing Projects</b>			
Sports, Social & Cultural	Parents/ Students	1,456,089	1,099,661
Transition Year	Parents/ Students	776,641	439,631
Books & Equipment	Parents/ Students	675,335	589,058
Student Levies & Deposits	Parents/ Students	539,986	559,197
PLC Fees	Parents/ Students	415,220	470,824
School tours & trips	Parents/ Students	326,009	66,041
Sports Complexes	Patrons	322,321	167,521
Third Party Examination Fees	Parents/ Students	181,460	149,335
Fundraising & Donations	Parents/ Students/ Patrons	176,094	101,945
Supervised Study	Parents/ Students	154,456	88,364
Journals & Lockers	Parents/ Students	99,809	81,621
Hire of PE Halls & Rooms	Patrons	65,456	48,189
Insurance Claims	IPB	54,694	74,119
Cycle to Work Scheme	Staff	54,566	114,678
Other self-financing - 55 in Number	Various	230,280	185,823
		<b>5,528,416</b>	<b>4,236,007</b>
<b>Total</b>		<b>10,146,752</b>	<b>8,554,547</b>
<b>8 Capital Receipts</b>		<b>Year ended 31/12/2022</b>	<b>Year ended 31/12/2021</b>
		<b>€</b>	<b>€</b>
Department of Education		11,891,519	17,854,009
SOLAS		2,756,038	473,870
Other		-	1,098,964
		<b>14,647,557</b>	<b>19,426,843</b>

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2022**

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2022			Year ended
	Pay	Non Pay	Total	31/12/2021
	€	€	€	€
<b>PAY</b>				
Instruction	122,476,661		122,476,661	109,520,944
Administration	6,087,475		6,087,475	5,726,261
Maintenance	3,303,238		3,303,238	3,140,950
	<u>131,867,374</u>		<u>131,867,374</u>	<u>118,388,155</u>
<b>NON PAY</b>		9,457,157	9,457,157	8,407,902
<b>ASSOCIATED PROGRAMMES</b>				
COVID 19 Enhanced Supervision	733,123	955,101	1,688,224	1,723,199
COVID 19 Sanitiser and PPE	-	1,399,431	1,399,431	1,202,022
COVID 19 Cleaning Support	70,497	491,048	561,545	490,118
COVID 19 Employing an Aide	-	-	-	10,665
COVID 19 Capitation	40,077	150,570	190,647	-
Student Services Support Fund	142,150	1,230,854	1,373,004	736,684
Book Grant	-	348,339	348,339	301,393
DEIS Grant & Home School Liaison	147,137	180,135	327,272	301,603
Digital Divide	-	272,061	272,061	-
Transition Year	(71)	182,052	181,981	137,274
Bus Escort Grant	70,855	-	70,855	39,141
Others - 12 in Number	1,697	217,710	219,407	217,148
	<u>1,205,465</u>	<u>5,427,301</u>	<u>6,632,766</u>	<u>5,159,247</u>
	<u>133,072,839</u>	<u>14,884,458</u>	<u>147,957,297</u>	<u>131,955,304</u>

10 Primary School Payments	Year Ended 31/12/2022			Year Ended
	Pay	Non Pay	Total	Total
	€	€	€	€
COVID 19 Sanitiser and PPE	-	204,711	204,711	266,242
COVID 19 Cleaning Support	12,604	182,345	194,949	250,210
COVID 19 Employing an Aide	-	-	-	3,638
COVID 19 Capitation	3,159	61,364	64,523	-
CNS Capitation Grant	152,757	475,835	628,592	690,652
CNS Ancillary Service Grant	444,434	100,984	545,418	424,249
CNS School Transport	140,031	450	140,481	101,509
CNS ICT Digital Divide	0	130,223	130,223	1,493
CNS DEIS Grant	555	83,574	84,129	98,597
Others - 12 in Number	8,236	107,233	115,469	40,871
	<u>761,776</u>	<u>1,346,719</u>	<u>2,108,495</u>	<u>1,877,461</u>

11 Further Education and Training Payments	Year Ended 31/12/2022			Year ended
	Pay	Non Pay	Allowances	Total
	€	€	€	€
<b>Further Education and Training</b>				
PLC	13,752,755	487,805	-	14,240,560
Operating Costs	8,257,184	2,905,698	-	11,162,882
Apprenticeships	361,133	1,869,466	7,177,876	9,408,475
Youthreach	4,977,925	926,131	870,511	6,774,567
Specialist Training Providers (STP)	-	2,573,981	1,822,451	4,396,432
Back to Education Initiative	2,912,113	832,836	-	3,744,949
Bridging Foundation & Skills Training	20,019	2,791,376	782,155	3,793,550
VIOS	1,195,231	540,857	1,761,276	3,497,364
Adult Literacy	2,997,452	590,675	-	3,588,127
Community Training Centres	-	1,632,335	408,243	2,040,579
Treeneeships	114,809	1,441,617	235,339	1,791,765
Community Education	1,347,826	419,583	-	1,767,409
Local Training Initiatives	-	821,655	755,300	1,576,955
Co-operation Hours	1,559,296	-	-	1,559,296
Skills to Advance	-	1,452,774	-	1,452,774
Adult Education Guidance Service	761,050	97,878	-	858,928
On-Line/Blended Learning/Library	881	429,683	113,721	544,285
Evening Courses	405,836	70,149	-	475,985
Adult & Further Education Additional Funding	-	442,078	-	442,078
PLC Enhanced Capitation	-	364,795	-	364,795
Further Education Operational Costs	334,812	22,616	-	357,428
Skills for Work	239,719	98,246	-	337,965
Childcare	308,427	-	-	308,427
PLC Non-Pay	-	297,117	-	297,117
Fund for Learners with Disabilities	64,589	190,823	-	255,412
Blackspot Support Support	181,306	56,387	-	237,693
Psychological Services	219,060	9,354	-	228,414
Covid-19 FET Overheads	8,963	201,352	-	210,315
PLC Levy	-	201,142	-	201,142
Locally Devised Assessments	188,463	-	-	188,463
PLC SSSF	61,263	115,613	-	176,876
Resch	-	149,032	-	149,032
TEL Project	126,065	9,210	-	135,275
Quality Framework	1,180	111,817	-	112,997
Justice Workshops	-	-	108,704	108,704
Psychological Services High Support Unit	63,912	22,512	-	86,424
Adult Refugee Programme	71,080	-	-	71,080
Continuing Professional Development	272	69,280	-	69,552
Explore Programme	6,173	798	-	6,971
Other - 8 in number	103,704	13,403	-	117,107
<b>Total</b>	<u>40,042,598</u>	<u>22,260,075</u>	<u>14,035,376</u>	<u>76,338,249</u>

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2022**

12 Youth Services Payments	Year Ended 31/12/2022			Year Ended
	Pay	Non Pay	Total	31/12/2021
	€	€	€	€
UBU - Your Place Your Space	464,799	7,476,033	7,940,832	7,205,049
Dual Purpose Sports Complexes	654,467	883	655,350	551,202
Youth Work Function	428,418	199,323	627,741	644,950
Main Stream Drugs Task Force	-	594,777	594,777	511,847
Youth Employability Initiative	-	199,398	199,398	4,114
Carline Centre of Learning (Department of Education)	-	176,936	176,936	165,833
Youth Club Grant	-	166,806	166,806	211,202
Staff Led Youth Capital Funds	-	163,502	163,502	227,584
Emerging Needs Drugs Task Force	-	158,695	158,695	151,425
Youth Information	-	136,732	136,732	124,143
Regional Task Force	-	98,810	98,810	42,630
Drugs Task Force	2,760	47,530	50,290	74,879
Other (DCEDIY funded)	-	39,001	39,001	49,390
Other (Tusla Funded)	-	14,964	14,964	84,083
Other (South Dublin County Council Funded))	-	119	119	-
Other (Dun Laoghaire Rathdown County Council Funded)	-	-	-	5,205
	<b>1,550,444</b>	<b>9,473,509</b>	<b>11,023,953</b>	<b>10,053,536</b>

13 Agencies and Self Financing Project Payments	Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2022			Year Ended
			Pay	Non Pay	Total	31/12/2021
			€	€	€	€
Seconded Pay & Other Recoupment	Department of Education		146,929	2,328	149,257	611,383
	Department of Further and Higher Education, Research, Innovation and					
Seconded Pay & Other Recoupment	Science		44,263	-	44,263	-
Seconded Pay & Other Recoupment	Various		1,652,827	1,427	1,654,254	1,459,176
School Meals	Department of Social Protection		-	1,187,311	1,187,311	1,030,211
Exam Expense Recoupments	State Exams Commission		503,979	-	503,979	552,469
School Completion Programme	Tusla		270,820	72,235	343,055	292,610
Erasmus	Leargas		180	306,166	306,346	24,074
Music Generation	Music Generation and Fingal County Council		95,349	50,059	145,408	11,966
JCSP Project Library	Professional Development Service for Teachers		-	62,775	62,775	63,461
Other agency - 32 in Number	Various		3,761	125,850	129,611	18,386
			<b>2,718,108</b>	<b>1,808,151</b>	<b>4,526,259</b>	<b>4,003,736</b>
<b>Self-Financing Projects</b>						
Sports, Social & Cultural Transition Year	Parents/ Students		3,893	1,222,765	1,226,658	499,042
Books & Equipment	Parents/ Students		933	680,548	681,481	329,020
Student Levies & Deposits	Parents/ Students		-	580,174	580,174	504,517
School tours & trips	Parents/ Students		-	552,791	552,791	383,961
PLC Fees	Parents/ Students		-	324,938	324,938	71,555
Sports Complexes	Patrons		881	298,168	299,049	156,514
Supervised Study	Parents/ Students		-	192,701	192,701	156,991
Fundraising & Donations	Parents/ Students/ Patrons		149,932	3,516	153,448	90,412
Third Party Examination Fees	Parents/ Students		-	147,613	147,613	70,891
Journals & Lockers	Parents/ Students		-	126,854	126,854	112,332
Insurance Claims	IPB		-	106,012	106,012	59,848
Cycle to Work Scheme	Staff		-	131,464	131,464	51,491
Hire of PE Halls & Rooms	Patrons		-	51,931	51,931	127,772
Other self-financing - 55 in Number	Various		318	36,209	36,527	27,507
			71,806	87,648	159,454	193,187
			<b>2,27,763</b>	<b>4,543,332</b>	<b>4,771,095</b>	<b>2,835,040</b>
<b>Overall</b>			<b>2,945,871</b>	<b>6,351,483</b>	<b>9,297,354</b>	<b>6,898,776</b>

14 Capital Payments	New Build	Year Ended 31/12/2022	Year Ended
			31/12/2021
		€	€
Danu Special School	New Accommodation in Riversdale	1,063,018	3,464,431
Balbriggan CC	New School	377,618	164,727
Collinstown Park CC	Special Needs Unit	53,557	107,024
Other (11 Projects in Total)		144,969	192,260
<b>Refurbishment/Summer Works</b>			
Blackrock Further Education Institute	Refurbishment of building	934,156	1,654
All Schools	Minor Works Covid Grant	647,073	1,614,058
Community National Schools	Minor Works	201,093	176,429
Grange CC	Refurbishment Home Economics Room 2022	150,577	-

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2022**

		Year Ended 31/12/2022	Year Ended 31/12/2021
		€	€
<b>14 Capital Payments (continued)</b>			
<b>Refurbishment/Summer Works</b>			
Baldoyle Training Centre	Further Education and Training	143,883	-
Collinstown Park CC	Refurbishment of SEN Room 2022	140,597	-
Blanchardstown Adult Education C	Further Education and Training	122,919	-
Ardgillan CC	Reburbishment of building Phase 2	1,593	306,672
Adamstown CC	Summer Works 2020 Life Safety Systems	3,053	167,802
Colaiste Chilliaín	Summer Works 2020 Life Safety Systems	3,299	168,712
Collinstown Park CC	Summer Works 2020 Life Safety Systems	13,805	219,503
Colaiste Pobail Setanta	Summer Works 2020 Life Safety Systems	16,715	253,568
Deansrath CC	Emergency Works Fire Safety	6,703	259,944
Donabate CC	Summer Works 2020 Life Safety Systems	2,604	243,077
Fingal CC	Summer Works 2020 Life Safety Systems	63,857	111,387
Firhouse CC	Summer Works 2020 Life Safety Systems	5,314	205,249
Grange CC	Summer Works 2020 Life Safety Systems	8,939	142,325
Greenhills CC	Summer Works 2020 Life Safety Systems	9,560	132,645
Mount Seskin CC	Summer Works 2020 Life Safety Systems	9,180	140,129
St. MacDara's CC	Summer Works 2020 Life Safety Systems	11,921	183,214
Skerries CC	Summer Works 2020 Life Safety Systems	3,927	242,410
Scoil Ghraíne CNS	Summer Works 2020 Life Safety Systems	7,797	109,714
Grange CC	Emergency Works Roof 2021	17,810	126,121
Other (34 Projects in Total)		576,181	461,077
<b>Furniture &amp; Equipment</b>			
Head Office	Further Education and Training	411,621	-
Eriu CC		220,485	6,796
Grange CC		213,885	25,939
Colaiste Pobail Fola		114,090	130,210
Baldoyle Training Centre	Further Education and Training	106,406	-
Castleknock CC		104,573	81,640
Swords CC		80,186	227,271
Lusk CC		44,027	125,901
Dun Laoghaire FEI	Further Education and Training	(197,885)	168,744
Other (33 Projects in Total)		378,022	346,568
<b>ICT Equipment</b>			
All Schools	Digital Strategy for Schools	1,057,034	1,028,383
Swords CC		108,691	20,489
Other (23 Projects in Total)		246,483	294,151
<b>Temporary Accomodation</b>			
St. Kevin's CC	T/A 2021	2,866,644	-
Griffen CC	Modular 2022	1,919,312	-
Castleknock CC	T/A 2021	782,016	2,207,110
St. Finian's CC	T/A 2021	729,935	8,252
Griffen CC	Modular 2022 Emergency	688,711	-
Balbriggan CC	Modular 2022	414,047	-
Grange CC	Modular 2022	332,481	-
Skerries CC	T/A 2019/2020	316,695	443,606
Broadmeadow CNS	Modular 2022	266,753	-
Ardgillan CC	T/A 2019	197,944	28,671
Collinstown Park CC	T/A 2021	169,517	11,070
Swords CC	T/A 2019/2020	146,601	753,496
Colaiste Cois Life	T/A 2015	146,277	145,087
Grange CC	T/A 2021	116,989	53,378
Balbriggan CC	T/A 2021	31,980	124,456
Griffen CC	T/A 2019/2020	65,357	529,715
Colaiste Cois Life	Purchase T/A 2018/2019	-	103,137
Other (25 Projects in Total)		542,873	809,492
<b>Other Works</b>			
Other(14 Projects in Total)		169,148	252,428
		<b>17,532,616</b>	<b>17,120,122</b>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

15 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme							TOTAL Year Ended 31/12/2022	Year Ended 31/12/2021
	Post Primary Schools & Head Office	Primary Schools	Further Education and Training	Youth Services	Agencies and Self financing	Capital	€		
State Funding Received	€	€	€	€	€	€	€	€	
Department of Education	151,892,931	2,517,214	-	239,989	136,317	11,891,519	166,677,970	156,030,761	
Department of Further and Higher Education, Research, Innovation and Science	-	-	20,659	-	44,263	-	67,932	18,050	
SOLAS	-	-	75,254,512	-	-	2,756,038	78,010,550	62,801,849	
Department of Children, Equality, Disability, Integration and Youth	-	-	-	9,922,766	-	-	9,922,766	8,757,180	
Department of Social Protection	-	-	-	-	1,284,281	-	1,284,281	1,169,695	
Department of Health	-	-	-	848,680	-	-	848,680	791,435	
POBAL and South Dublin Co Co	-	-	-	390,332	-	-	390,332	501,821	
TUSLA	-	-	-	-	382,380	-	382,380	448,105	
State Examinations Commission	-	-	-	-	668,507	-	668,507	427,890	
Music Generation and Fingal County Council	-	-	-	-	83,071	-	83,071	147,500	
Professional Development Service for Teachers	-	-	-	-	89,759	-	89,759	75,501	
Dun Laoghaire Rathdown County Council	-	-	-	-	-	-	-	6,422	
Lárgas	-	-	-	-	304,732	-	304,732	(23,104)	
South Dublin County Council	-	-	-	-	-	-	-	(62,906)	
Other	-	-	-	-	1,625,055	-	1,625,055	1,578,311	
Non State Funding Applied to State-funded Schemes	51,892,931	2,517,214	75,278,181	11,401,767	4,618,335	14,647,557	260,355,986	232,071,510	
Irish Public Bodies - Dividends/ Capital Reserve	276,438	-	-	-	-	-	276,438	354,568	
Parents/ Students	298,800	-	73,069	-	-	-	371,869	354,557	
Bank	399,557	-	-	-	-	-	399,557	-	
Other	884,295	-	73,069	-	-	-	957,364	1,098,964	
Other Non State Funding	-	-	-	-	-	-	-	1,838,089	
Parents/ Students	-	-	-	-	4,801,099	-	4,801,099	3,645,677	
Staff	-	-	-	-	387,777	-	387,777	215,710	
Irish Public Bodies - Insurance Settlements	-	-	-	-	54,566	-	54,566	114,678	
Other	-	-	-	-	54,694	-	54,694	74,119	
	-	-	-	-	230,280	-	230,280	185,823	
	-	-	-	-	5,528,416	-	5,528,416	4,235,097	
<b>Total</b>	<b>52,773,266</b>	<b>2,517,214</b>	<b>75,351,250</b>	<b>11,401,767</b>	<b>10,146,752</b>	<b>14,647,557</b>	<b>266,842,266</b>	<b>238,745,606</b>	

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

16 Source and Use of Funds Primary Grantor Department/Office	Project	2022										31/12/2022 Amount due from/ (due to) Grantor €
		Grant Issued	01/01/2022* Amount due from/ Grantor €	Receipts direct from Grantor €	Receipts from other sources €	Total Receipts per Operating Statement €	Local Funding Transfers €	Cash Expenditure per Operating €	Change in Liabilities Debtors €	Surplus/ (Deficit) per Operating €		
Department of Education Post Primary Schools and Head Office	Non-Pay Local Funding Associated Programmes	133,487,605	1,380,776	(127,949,650)	(5,631,714)	(133,581,364)	-	131,867,374	(134,424)	-	(467,698)	
		11,600,725	(1,992,049)	(11,242,041)	(884,795)	(12,126,836)	526,108	9,457,157	(245,646)	2,354,217	(2,527,335)	
		-	(6,953,319)	(7,069,526)	-	(7,069,526)	(526,108)	6,632,766	(65,700)	-	(7,455,779)	
		(2,517,214)	(1,122,442)	(2,517,214)	-	(2,517,214)	-	2,108,495	(1,636)	-	(1,532,797)	
		(11,891,519)	(10,161,906)	(11,891,519)	-	(11,891,519)	-	16,465,514	(982,090)	-	(6,579,001)	
Primary Schools Capital Student Support Youth Services Agency - Seconded Pay & Recompments Total Department of Education	Explore Agency	(239,989)	(17,666)	(239,989)	-	(239,989)	-	227,226	3,783	-	(24,144)	
		11,901	(135,317)	(135,317)	-	(135,317)	-	149,257	(1,365)	-	23,476	
		123,233,765	(19,923,926)	(161,046,256)	(6,516,509)	(167,562,765)	-	166,907,759	(1,436,256)	2,354,217	(18,725,944)	
Other Funders Department of Further and Higher Education, Research, Innovation and Department of Further and Higher Education, Research, Innovation and Total Department of Further and Higher Education, Research, Innovation and Science	Explore Agency	23,669	(6,389)	(23,669)	-	(23,669)	-	6,971	13,219	-	(9,868)	
		(44,263)	-	(44,263)	-	(44,263)	-	44,263	-	-	-	
		(67,932)	(6,389)	(67,932)	-	(67,932)	-	51,234	13,219	-	(9,868)	
SOLAS SOLAS Total SOLAS	Further Education and Training Capital	78,397,454	(766,840)	(75,254,512)	(73,069)	(75,327,581)	-	76,331,278	(81,012)	(209,697)	(793,862)	
		(2,756,938)	(502,712)	(2,756,938)	-	(2,756,938)	-	1,067,102	(6,126)	-	(2,197,724)	
		75,640,516	(1,269,552)	(78,010,550)	(73,069)	(78,083,619)	-	77,398,380	(87,138)	-	(2,981,626)	
Department of Children, Equality, Disability, Integration and Youth Department of Health Poist and South Dublin County Council Tusla Dun Laoghaire Rathdown County Council	Youth Services Youth Services Youth Services Youth Services	9,922,766	(771,896)	(9,922,766)	-	(9,922,766)	-	9,274,012	61,134	-	(1,359,516)	
		(848,680)	(112,414)	(848,680)	-	(848,680)	-	852,282	(45,604)	-	(154,416)	
		(390,332)	54,922	(390,332)	-	(390,332)	-	655,469	5,014	-	325,073	
		-	649	-	-	-	-	14,964	(14,964)	-	649	
		(1,573,476)	481,530	(1,573,476)	-	(1,573,476)	-	1,654,254	(264)	-	562,044	
Recruitment and Seconded Pay Department of Social Protection State Examinations Commission Tusla Music Generation and Fingal County Professional Development Service for Leargas Other Total State Total Non State	Agency Agency Agency Agency Agency Agency Agency Agency Agency and Self Financing	(1,284,251)	(185,660)	(1,284,251)	-	(1,284,251)	-	1,187,311	10,900	-	(271,799)	
		123,821	(668,507)	(668,507)	-	(668,507)	-	503,979	-	-	(15,707)	
		(248,279)	(382,380)	(382,380)	-	(382,380)	-	343,045	1,788	-	(285,846)	
		(83,071)	(133,509)	(133,509)	-	(133,509)	-	145,408	2,433	-	(68,799)	
		(89,759)	(199,506)	(199,506)	-	(199,506)	-	62,775	(1,818)	-	(228,308)	
		(304,732)	(464,110)	(464,110)	-	(464,110)	-	306,346	37,975	-	(424,521)	
		(51,580)	(358,622)	(358,622)	-	(358,622)	-	129,611	(34)	-	(280,625)	
		(1,670,768)	(1,036,267)	(1,670,768)	-	(1,670,768)	-	5,855,454	(4,604)	-	(862,182)	
		(2,745,258)	(2,745,258)	(2,745,258)	(5,528,416)	(5,528,416)	-	4,771,095	126,381	156,956	(3,219,242)	
		Total State and Non State		203,043,247	(24,953,291)	(254,724,272)	(12,117,394)	(266,842,266)	-	264,577,064	(2,057,264)	2,301,476

**Dublin and Dun Laoghaire Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

**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**

	31/12/2022 €	31/12/2021 €
Amount due from/ (due to) Grantor at 31 December	(27,158,381)	(24,853,291)
Bank Balance	(Page 13) 40,639,521	38,055,219
Third Party Debtors	(Note 20) 855,729	568,821
Pay & Expenses Liabilities	(Note 24) (6,108,858)	(7,844,214)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	<u>8,228,011</u>	<u>5,926,535</u>

**Notes**

<b>a Opening balances</b>	Balances are reported on an accruals basis.
<b>b Pay</b>	Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €127,949,650 and anticipated receipts from Retained Superannuation Contributions of €5,511,897. Actual receipts of Retained Superannuation Contributions were €5,631,714, which is €119,817 more than anticipated. Payments were €131,867,374 resulting in a surplus of €467,698 at year end after taking account of a deficit opening balance and a decrease in pay liabilities. This surplus will be used by the Department of Education to fund the 2023 Pay Grant.  Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €11,242,041 (the non pay grant includes a once-off cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2023), forecasted locally raised receipts of €225,000 and a receipts credit of €133,684 from the previous year. In 2022 actual locally raised receipts were €884,795 (locally raised receipts includes an IPB Capital Dividend of €214,806 and a refund of negative interest paid of €280,900 both of which were not included in original forecast estimate) resulting in a surplus of receipts of €526,108 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.
<b>c Non Pay</b>	
<b>d Total State funding</b>	The difference between the total amount received from grantors of €254,724,272 above and the total in Note 15 - Funding of €260,355,986 is represented by Retained Superannuation Contributions of €5,631,714.

## Dublin and Dun Laoghaire Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2022

<b>17 Current Assets - Recurrent State Grants</b>	31/12/2022	31/12/2021
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	-	1,380,716
Seconded Pay & Recoupments	23,476	11,901
Amount due from Department of Children, Equality, Disability, Integration and Youth	-	985
	23,476	1,393,602
	23,476	1,393,602
<b>18 Current Assets - Capital State Grants</b>	31/12/2022	31/12/2021
	€	€
Amount due from the Department of Education	2,153,816	3,677,544
	2,153,816	3,677,544
	2,153,816	3,677,544
<b>19 Current Assets - Other Recurrent Income</b>	31/12/2022	31/12/2021
	€	€
Amount due from - Other State bodies	966,197	754,786
Amount due from - Other Non State bodies	53,500	60,199
	1,019,697	814,985
	1,019,697	814,985
<b>20 Current Assets - Third Party Debtors</b>	31/12/2022	31/12/2021
	€	€
Community Training Centres and Specialist Training Providers	342,121	342,121
Grant Monies Due	294,194	-
Overpayment	189,743	138,793
Rents Due	19,494	18,797
Bank Interest	9,177	-
PLC Levy	1,000	69,110
	855,729	568,821
	855,729	568,821
<b>21 Current Liabilities - Recurrent State Grants</b>	31/12/2022	31/12/2021
	€	€
Amount due to the Department of Education		
Associated Grants Unspent	7,455,779	6,953,319
Pay Grant Surplus	467,698	-
Local Receipts / Receivables Excess	2,527,335	1,992,049
Primary Schools Grant Unspent	1,532,797	1,122,442
Student Support Grants Unspent	171,666	171,666
Youth Services Unspent	24,144	15,164
Amount due to Department of Further and Higher Education, Research, Innovation and Science	9,868	6,389
Amount due to SOLAS	783,852	766,840
Amount due to Department of Children, Equality, Disability, Integration and Youth	-	-
	1,359,516	772,881
	14,332,655	11,800,750



**Dublin and Dun Laoghaire Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2022**

<b>22 Current Liabilities - Capital State Grants</b>	31/12/2022	31/12/2021
	€	€
Amount held for Department Of Education	8,723,817	13,839,450
Amount due to SOLAS	2,197,774	502,712
	<u>10,921,591</u>	<u>14,342,162</u>

<b>23 Current Liabilities - Other Recurrent Income</b>	31/12/2022	31/12/2021
	€	€
Amount held for - Other Non State bodies	3,272,742	2,805,457
Amount held for - Other State bodies	1,828,382	1,791,053
	<u>5,101,124</u>	<u>4,596,510</u>

<b>24 Pay and Expense Liabilities</b>	31/12/2022	31/12/2021
	€	€
Expense Liabilities	3,939,780	5,498,285
Pay Liabilities	2,169,078	2,345,929
	<u>6,108,858</u>	<u>7,844,214</u>

<b>25 Movement in Other Net Current Assets</b>	<b>Balance as at</b>	<b>Balance as at</b>	<b>Movement</b>
	<b>31/12/2022</b>	<b>31/12/2021</b>	<b>in Period</b>
	€	€	€
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	23,476	1,393,602	(1,370,126)
Increase/(Decrease) in Capital State Grants Receivable	2,153,816	3,677,544	(1,523,728)
Increase/(Decrease) in Other Recurrent Income Receivable	1,019,697	814,985	204,712
Increase/(Decrease) in Third Party Debtors	855,729	568,821	286,908
	<u>4,052,718</u>	<u>6,454,952</u>	<u>(2,402,234)</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	14,332,655	11,800,750	2,531,905
(Increase)/Decrease in Capital State Grant Liabilities	10,921,591	14,342,162	(3,420,571)
(Increase)/Decrease in Other Recurrent Income Liabilities	5,101,124	4,596,510	504,614
(Increase)/Decrease in Pay and Expense Liabilities	6,108,858	7,844,214	(1,735,356)
	<u>36,464,228</u>	<u>38,583,636</u>	<u>(2,119,408)</u>
 Net Movement			<u>(282,826)</u>

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2022**

**26 Remuneration**

	31/12/2022 €	31/12/2021 €
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	178,280,386	162,409,390
Termination benefits	-	6,517
	178,280,386	162,415,907
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	178,280,386	162,409,390
	178,280,386	162,409,390

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

Pay range	No. Employees	Cost in 2022*
0-59,999	3,523	86,340,875
60,000-69,999	340	22,014,994
70,000-79,999	395	29,976,828 **
80,000-89,999	249	21,039,197
90,000-99,999	69	6,456,427
100,000-109,999	31	3,273,350
110,000-119,999	38	4,369,998
120,000-129,999	21	2,627,202
130,000-139,999	13	1,747,118
140,000-149,999	3	434,397
<b>Total:</b>	4,682	178,280,386

\*Cost in 2022 includes employers' PRSI

\*\*Includes one staff member who received an arrears payment in respect of increments due of €305,500 (€335,754 including employers' PRSI)

**(c) Termination Benefits**

There were no termination benefit settlements during the year (2021 €6,517).

**(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:

	31/12/2022 €	31/12/2021 €
Salary	572,553	509,233
Allowances	-	-
Termination Benefits	-	-
	572,553	509,233

**(e) Chief Executive Salary and Benefits**

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

Basic Salary	124,987	114,980
	124,987	114,980

The Chief Executive is a member of an unfunded defined benefit public sector pension scheme and her 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 2022**

<b>27 Specific Costs</b>		<b>31/12/2022</b>	<b>31/12/2021</b>
		€	€
<b>(a) Consultancy</b>			
The costs of external services under the following			
Legal (includes general legal advice)		32,664	48,615
Financial / Actuarial			-
Public relations/marketing		615	1,160
Human Resources			-
Audit Fee (Annual external audit)*		87,900	87,900
Other			-
		<u>121,179</u>	<u>137,675</u>
The 2020 Audit Fee of €87,900 was paid in 2022. The 2019 Audit Fee of €87,900 was paid in 2021.			
<b>(b) Legal Costs and Settlements</b>		<b>31/12/2022</b>	<b>31/12/2021</b>
		€	€
Legal costs and settlements for the year can be			
Legal fees - legal proceedings		119,118	-
Conciliation and arbitration payments		-	-
Settlements		<u>32,380</u>	<u>12,000</u>
		<u>151,498</u>	<u>12,000</u>
Settlements in 2021 relate to 1 case.			
No additional legal costs and settlements were paid by DDLETB's insurance body.			
<b>(c) Travel and Subsistence</b>		<b>31/12/2022</b>	<b>31/12/2021</b>
		€	€
Travel and subsistence costs comprise:			
<b>Domestic</b>			
- expenses paid to Board Members		150	710
- expenses paid for Board Members		-	-
- expenses paid to employees		<u>132,052</u>	<u>48,222</u>
		<u>132,202</u>	<u>48,932</u>
<b>International</b>			
- expenses paid to Board Members		-	-
- expenses paid for Board Members		-	-
- expenses paid to employees		<u>1,724</u>	<u>74</u>
		<u>1,724</u>	<u>74</u>
<b>Total</b>		<u>133,926</u>	<u>49,006</u>
<b>(d) Hospitality</b>			
Hospitality costs incurred were:		<b>31/12/2022</b>	<b>31/12/2021</b>
Staff Hospitality		€	€
Other		4,153	5,293
		<u>5,561</u>	<u>1,784</u>
		<u>9,714</u>	<u>7,077</u>

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2022**

**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 2022 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	
Anne Genockey							
Claire Markey*							
Gerry McGuire							2,340
Cllr Cathal Boland							5,850
Dr John Walsh							
Paul McNally****							
Cllr Kazi Ahmed***							4,030
Cllr Michael Clark							
Ken Farrell		150					10,140
Cllr Una Power							
Cllr Brigid Manton							1,430
Cllr Joe Newman**							650
Pamela Conroy							
Cllr Yvonne Collins							
Cllr Peter Kavanagh*****							
Cllr Pamela Kearns							1,820
Cllr Ed O'Brien							
Daneve Harris****							
Colm Kilgallon							5,590
Brendan O'Halloran							
Susan Duffy							
Siobhan Shovlin							
<b>Total</b>	-	150	-	-	-	-	<b>31,850</b>

\*Chairperson from November 2022

\*\*Chairperson prior to November 2022

\*\*\*ETBI Representative

\*\*\*\*National Parents' Council for ETB Schools

\*\*\*\*\* Resigned October 2022

**29 Committee Fees**

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (No. of Non Board ARC members 2022 3, 2021 3)

Finance Committee (No. of Non Board FC members 2022 2, 2021 2)

	31/12/2022	31/12/2021
	€	€
Audit and Risk Committee	-	-
Finance Committee	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**30 Chief Executive's Travel Expenses**

Domestic Travel

Foreign Travel

	31/12/2022	31/12/2021
	€	€
Domestic Travel	-	-
Foreign Travel	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Dublin and Dun Laoghaire Education and Training Board

### Notes to the Financial Statements – Year Ended 31 December 2022

#### 31 Capital Commitments

At 31 December 2022 DDLETB had capital commitments of €10,668,815 (2021 €5,099,656). 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:

	31/12/2022	31/12/2021
	€	€
Payments Due:		
Within one year	1,260,172	1,363,522
Between two and five years	3,559,332	4,196,763
After five years	1,662,999	2,066,945
	<u>6,482,503</u>	<u>7,627,230</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 31/12/2022.

#### 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 €4,795,535 (2021 €4,286,686) 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. This pilot was further extended in 2022 to include another two ETBs. 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, NDP Delivery 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 2022, €552 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 2022.

#### 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 2022**

**40 Property**

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

40A	OWNED	Location	Annual Rent per Agreement	Expiry Date
	<b>Category</b>			
	<b>Primary Level, Post Primary Level and Centres</b>			
	Scoil Aoife Community National School	Citywest Drive, Tallaght, Dublin 24.	n/a	n/a
	Scoil Choilm Community National School	Porterstown Road, Blanchardstown, Dublin 15.	n/a	n/a
	Scoil Chornaic Community National School	Stephenstown, Balbriggan, Co. Dublin.	n/a	n/a
	Scoil Ghraíne Community National School	Phibblestown, Clonee, Dublin 15.	n/a	n/a
	Broadmeadow Community National School	Bothbeale 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 Chilllain	Bothar Nangor, Cluain Dolcain, Baile Atha Cliath 22.	n/a	n/a
	Colaiste Cois Life	Gleann an Ghrífin, 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
	Danu Community Special School	c/o Rath Dara Community College, Corduff, Blanchardstown, Dublin 15.	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
	Eriu Community College	Temporary Accommodation, Barnwell Road, Hansfield, Blanchardstown, Dublin 15.	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
	Gaelchoilaiste 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
	Luttrellstown Community College	Porterstown Road, Blanchardstown, Dublin 15.	n/a	n/a
	Mount Seskin Community College	Jobstown, Tallaght, Dublin 24.	n/a	n/a
	Rath Dara 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
	<b>Administrative Offices</b>			
	Old Head Office Secondary Administration Offices	Main Road, Tallaght, Dublin 24.	n/a	n/a
	<b>Others</b>			
	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 2022

40B

<b>Property not Owned - Leased</b>				
Category	Location	Annual Rent per agreement	Expiry Date	
<b>Primary Level, Post Primary Level and Centres</b>				
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 awaiting signature. DoE have approved all terms.	
Balbriggan Youthreach	1st/2nd/3rd Floors, Sarsheld House, Balbriggan, Co. Dublin.	€199,830.72	14/07/2034	
Baldoye Training Centre - Satellite Unit	Unit 117, Baldoye Industrial Estate, Baldoye, Dublin 13.	€83,025.00	20/04/2023	
Blanchardstown Adult Education Centre no.1 of 2	Old Garda Station, Main Street, Blanchardstown, Co. Dublin.	Co.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	
Blanchardstown Adult Education Centre no.2 of 2	Exchange Building, Main Street, Blanchardstown, Dublin 15.	€17,000.00	Currently Expired - The OPW are to advise on the official ownership of this building as the Exchange Building is on their lands. OPW to revert to DDLETB with an update on this. No rent being paid at present.	
Dundrum Town Centre, Unit 2, Level 5	Dundrum Town Centre, Dundrum, Dublin 14.	Co.00	31/12/2017 - The new lease is now being finalised. DDLETB await same for signing.	
Fingal Adult Education Service	7 The Plaza, Forster Way, Swords, Co. Dublin.	€87,060.00	31/08/2025	
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 22.	€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	
<b>Administrative Offices</b>				
Tuansgate Primary Administration Offices	1 Tuansgate, Belgard Square East, Tallaght, Dublin 24.	€480,731.00	22/01/2026	

40C

<b>Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)</b>				
Category	Location	Status	Annual Rent per agreement	Expiry Date
<b>Primary Level, Post Primary Level and Centres</b>				
Rivervalley Community National School	DoE Owned Temporary Accommodation, Main Street, Swords, Co. Dublin. (T/A is on a leased site, DoE hold the lease)	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 on this.
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 2023
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 - Extended up to 28/02/2023. Awaiting Updated agreement for signing.
Donabate Sports Hall	Portrane Road, Donabate, Co. Dublin.	Licensed	€64,980.00	Ongoing
<b>Other</b>				
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

Dublin and Dun Laoghaire Education and Training Board  
Notes to The Financial Statements - Year Ended 31 December 2022

40D Properties in use by a 3rd Party			C	
Category	Location	Status	Annual Rent per agreement	Expiry Date
Part of Colaiste Chilliaín - Used by Gaelscoil Cluain Dolcain	Bothar Nangor, Cluain Dolcain RAC 22	Owned/Licensed	€6,000.00	12/04/2027
Holmpatrick National School	Convent Lane, Skerries, Co.	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 24.	Owned/Licensed	€12,000.00	01/10/2022 - Agreement currently being extended.
*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 - See Note Below	Running Costs	N/A
Institute of Horology - Used by Edmund Rice Schools Trust up to August 2022. Now licenced to the Minister for Children, Equality, Disability, Integration & Youth	Mill Lane, Blanchardstown, Dublin 15.	Owned/Licensed - See Note Below	N/A	25/08/2023

\*Note: Part of Citywest Campus - Rathcoole ETNS had used part of this premises from Sept 2020 to Aug 2022 as part of the Departments emergency decant of schools. This school are now located in newly provided temporary accommodation on the Citywest site. Gaelscoil Lir continue to use part of the building at the request of the Department.

Note: Edmund Rice Schools Trust were located in the Institute of Horology at the request of the Department of Education. They vacated the property in August 2022. Thereafter the property was licence out to the Minister for Children, Equality, Disability, Integration & Youth at the request of the State.

40E Properties not in use:	Location	Status
<b>Centres</b>		
Former Senior College Dun Laoghaire Including Caretakers Dwellings & Store	Eblana Avenue, Dun Laoghaire, Co. Dublin.	Owned
St. Kieran's Training Centre	Old Connaught, Bray, Co. Wicklow.	Owned
Cara Park Training Centre	Belcamp Lane, Coolock, Dublin 17.	Owned
*Citywest Campus Blocks A & D, Part Block B and 8 acres of parkland	Fortunestown Lane, Citywest, Saggart, Dublin 24	Owned
<b>Others</b>		
Lands at Fairways, Rathfarnham	Fairways, Rathfarnham, Dublin 14.	Owned
Dundrum College Outdoor Centre	Mungaun, Crossmolina, Co. Mayo	Status being reviewed.

**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 31/12/2022 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 from September 2020 to August 2022 (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



#### **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 2022 we received the following additional COVID 19 related funding:

- Department of Education - COVID 19 Operational supports for a full return to school- €1,714,113
- Department of Education - COVID 19 Capitation funding supports - €1,082,801
- Department of Education- COVID 19 Additional Supervision Arrangements- €1,373,575
- SOLAS- COVID 19 FET overheads- €121,821
- SOLAS - Reach - €300,000
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€117,525

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

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 29/09/2022, DDLETB refunded the Department of Education unspent COVID 19 funding of €2,525,977.

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 Departments of Education and Further and Higher Education, Research, Innovation and Science 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 31/12/2022 were approved by the Board of DDLETB on 27th March 2023.

