

**Mayo Sligo and Leitrim Education and Training Board**

**Financial Statements For The Year Ended 31 December 2015**

## **Mayo Sligo and Leitrim Education and Training Board**

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## Mayo Sligo and Leitrim Education and Training Board

### Statement of Board Responsibilities

Mayo Sligo and Leitrim 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 Education and Training Board to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received or expended by it.

In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of Education and Training Board 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.

**Chairman**

**Signature :**

Terence McGuire

**Date**

**:**

18-12-'17

## MAYO SLIGO AND LEITRIM EDUCATION AND TRAINING BOARD

### Statement on Internal Control

Mayo, Sligo and Leitrim Education and Training Board (MSLETB) came into being on 1 July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, MSLETB took over the functions of the former County Vocational Education Committee's of Mayo, Sligo and Leitrim. With effect from 1 July 2014, MSLETB took over, from SOLAS, the assets, liabilities and the management of the activities of the Sligo and Ballina Training Centres.

The Code of Governance for ETBs is set out in Circular Letter 18/2015, which was issued by the Department of Education and Skills to all ETBs on 16th March 2015. The Code of Governance was adopted by MSLETB at its meeting of 23rd June, 2015. The Code was adopted initially for one year due to the Board's concern about the ability of the Chairperson, Chief Executive and the Board to confirm the many requirements laid out in the Code. It was decided that the Board would review its decision when the Department of Education and Skills put an adequate staffing and organisational structure in place which would facilitate the effective and efficient operation of the Board in a corporate governance context. At the MSLETB Board Meeting on 11 April 2017, the Board resolved to adopt the Code of Practice, but without Section 3.17. Section 3.17 recommends that the Chairperson should not be a member of staff or connected to a member of staff in the ETB. It is confirmed that the current and previous Chairpersons are/were not members of staff and not connected to a member of staff of MSLETB.

Prior to the ETB Code of Governance issued in March 2015, MSLETB operated under the provisions of the Code of Governance for VECs issued in 2005. MSLETB completed the process of appointing its Finance and Audit Committees at its meeting held on 12 May 2015.

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

#### Key Control Procedures

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

- Clearly identifying management and staff responsibilities.
- Establishing procedures for reporting control failures and ensuring appropriate action.
- Establishing procedures for identifying and evaluating all risks which could prevent MSLETB from achieving its objectives.

The system of internal financial control operated in MSLETB is based on:

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

Reports are generated comparing actual expenditure versus budget for all school and training programs.

Schools expenditures are reported on a monthly basis to MSLETB Directors. These reports are communicated to School Principals and reviewed by the Senior Management Team in MSLETB.

For Further Education and Training (FET), there are three such reviews carried out during the year - in June, October and January. The FET reviews are reported to MSLETB management and to SOLAS, which funds and monitors overall delivery of FET programmes.

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

- Recommendations made by the Office of the Comptroller and Auditor General (OC&AG) in management letters or other reports.
- Chief Executive, who has responsibility for the financial control framework.
- Work of the Audit Committee, which considers internal audit reports and reports of the C&AG.

While the Audit Committee was appointed in May 2015, it first met in August 2015. It met again in October 2015.

## MAYO SLIGO AND LEITRIM EDUCATION AND TRAINING BOARD

### Statement on Internal Control

An internal audit service is provided by the Internal Audit Unit (IAU). Internal audits being conducted in 2017 are covering the areas of teacher allocation and training centre operations. During 2015, there were two internal audit reports finalised covering:

- a. Adequacy and effectiveness of internal controls in the areas of receipts, PLC receipts and night class receipts (carried out in March and September 2014 - reported on in 2015).
- b. Youthreach compliance audit in relation to previous audits carried out in 2008 and 2013 for Co. Mayo and Co. Sligo VECs respectively (carried out in May 2014 - reported on in 2015).

#### Annual Review of Controls

MSLETB is committed to operating an efficient, effective and economic internal control system. While no formal review of the effectiveness of the system of internal financial control was undertaken by the Board in respect of 2015, the system was kept under review on an ongoing basis having regard to the findings of the most recent internal audits and comments made by the OC&AG in its management letters.

#### Specific Disclosures in relation to Internal Controls and Accounting Records

MSLETB acknowledges that there were control weaknesses during 2015. The following areas were of particular concern: amalgamation of former VECs, governance arrangements, risk management, controls over procurements and issues with accounting records.

When formed on 1 July 2013, MSLETB faced significant challenges which adversely affected the day-to-day running of the ETB, and which, in turn, prevented prioritisation of the amalgamation process. These challenges include:

- Loss of corporate knowledge/key personnel as there were retirements/resignations of key personnel
- Systems issues – MSLETB is using an old outdated single entry system for accounts. In Mayo, the HR system is a manual paper -based system.
- Connectivity issues – until late 2016 the ICT connectivity of the offices and centres was inadequate and prevented central consolidation of financial information.
- Geographical spread of MSLETB – there are significant distances between the headquarters in Mayo and the other administration offices. Without adequate connectivity between locations, achieving consistency between locations has been complex and labour intensive.

#### Amalgamation of former VECs

Between 1 July 2013 and the end of 2016, MSLETB systems were not integrated. Also, policies and procedures of the former VECs were not aligned. Each of the three former VECs continued to operate the functions - such as payroll, personnel, finance and procurement functions - that had been in place prior to 1 July 2013. This led to duplication of functions, inconsistent procedures, practices and policies and individual accounting records across the ETB. The payroll function for training centre staff was, however, amalgamated into the payroll of the former Mayo VEC in July 2014.

#### Governance arrangements

During 2015, there was one finance committee meeting and two audit committee meetings held - all of which were held following the publication of the Code of Practice for ETBs in March 2015.

#### Risk management

While there were risk registers for the former VECs, there was no amalgamation or update of these registers until September 2015.

#### Controls over procurement

There is no centralised system of procurement in MSLETB. Large capital contracts are procured at the head office in each county. Smaller capital works and non-capital goods and services are tendered for by schools and local offices. There is also no register of contracts.

#### Accounting records

The system for recording financial transactions used by each of the former VECs is an out-dated single entry system that is not fit for purpose. Different procedures and practices and the loss of expert knowledge across the ETB led to inconsistent identification and allocation of revenues and expenditures. In some cases transactions were not recorded, particularly in relation to payments of grants by Mayo to the other locations. Other items, such as bank interest and charges were also not recorded. As the accounting system is a single entry system, bank account balances are not recorded on it.

## MAYO SLIGO AND LEITRIM EDUCATION AND TRAINING BOARD

### Statement on Internal Control

#### Actions taken to address the challenges

In August 2016, a qualified accountant was employed on a temporary basis in the Finance Officer role and specifically to manage the day-to-day finance function, service the audit and to progress the amalgamation of the accounting records across the ETB.

Additional resources were provided by the Department of Education and Skills, in particular the staffing support for the project to merge the former VEC accounting records into a single financial database, which was achieved in January 2017. The resources which were sanctioned were three temporary staff at grade III level for the duration of the merge from March to December 2016.

There was also upskilling of staff in the finance department during 2016. This was specifically in the areas of receipt classification and preparation of the detailed income and expenditure ledgers as part of the accounts preparation process.

Further measures being put in place to ensure the integrity of accounting records include:

- reviews and spot checks on the classification of receipts and payments to ensure accurate recording.
- analytical review where variances from budget or monthly variances will be investigated to ensure that transactions are properly classified.

MSLETB is also exploring the possibility of implementing a policy that all entries on the accounting system are double entry - which would require that bank accounts are recorded on the accounting system which would provide assurance that all receipts and payments are recorded.

#### Delay in the submission of financial statements

Arising out of the significant challenges facing MSLETB outlined above and challenges specific to the compilation of the annual financial statements, the financial statements for 2015 were not submitted to the OC&AG by the required deadline of 1 April 2016 - they were submitted on 10 July 2017. The delay in preparing the financial statements was caused by the following main challenges. These challenges include that

- 1 there were issues regarding incomplete/inaccurate accounting records. Therefore, it was necessary to review and manually extend the accounting records in a spreadsheet format to include transactions and adjustments that had not previously been recorded. The review consisted of review of bank records, unrecorded adjustments and originating documentation. The spreadsheet versions of the accounting records were also extended to include the specific line items to which each transaction would be allocated in the financial statements.
- 2 for each former VEC location, it was necessary to consolidate the receipts records and payments records for 2015, along with the receipts and payment records of the training centre - eight datasets in total.
- 3 the financial statements were constructed in the first instance by reference to the receipts and payments in the year. The financial position of the ETB is then separately calculated by reference to opening debtors or creditors, receipts and payments giving the closing debtors and creditors. There are separate working papers to establish the closing position for each county and the training centre as well as a consolidated working paper for MSLETB as a whole.
- 4 The consolidation of each of the former VEC's financial statements, along with the transactions arising from the training centre, was a complex and lengthy process.

The 2015 financial statements, manually extended accounting records and the financial position working papers were submitted to the OC&AG on 10 July 2017.

The audit of the 2015 financial statements commenced on 31 July 2017.

The same procedures were required to construct the financial statements for 2016. The 2016 financial statements were submitted to the OC&AG on 2 November 2017 and the audit of the 2016 financial statements is scheduled to commence on 15 January 2018.

For the 2017 financial statements, the accounting records for the former VECs have been amalgamated into a single database and consolidation will be necessary for the MSLETB accounts with the training centre only. While manual extension of the accounting records to include any unrecorded transactions and to allocate receipts and payments to the correct line items will be required, the financial statements production process and the audit process will be less complex. MSLETB will submit the 2017 financial statements to the OC&AG by the statutory deadline of 1 April 2018.

Signed

  
Teresa McGuire - Chairperson

Date





## Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas

### Mayo Sligo and Leitrim Education and Training Board

I have audited the financial statements of Mayo, Sligo and Leitrim Education and Training Board for the year ended 31 December 2015 under the Education and Training Boards Act 2013 (the Act). The financial statements comprise the statement of accounting policies, the operating account, the statement of current assets and current liabilities and the related notes. The financial reporting framework applied in their preparation is that prescribed by the Minister for Education and Skills under the Act.

#### Responsibilities of the Board

The Board is responsible for preparation of the financial statements in accordance with the Act and the accounting policies laid down by the Minister for Education and Skills. The Board is also responsible for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with the Act.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Board's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

#### Basis for qualified opinion on the financial statements

There were weaknesses in the Board's accounting system in respect of the year ending 31 December 2015, as explained in detail by the Board in the statement on internal control. Those weaknesses resulted in delays in the production of the financial statements, errors in the draft financial statements presented for audit, and challenges for the audit to obtain sufficient appropriate evidence to agree the financial statements to the underlying records. However, the audit was able, through substantial additional work, to gain reasonable assurance in respect of all material figures in the financial statements.

#### Opinion on the financial statements, including a qualified opinion in relation to the keeping of adequate accounting records

In my opinion,

- the financial statements properly present the income and expenditure of the Board for the year to 31 December 2015
- the statement of balances properly presents the state of affairs of the Board at 31 December 2015
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

In my opinion, the Board did not keep adequate accounting records for the year ended 31 December 2015. In particular, the accounting records maintained for the year of account were not sufficient to

- facilitate the preparation of financial statements in a timely manner and in the required form, or
- enable the financial statements to be readily and properly audited.

**Matters on which I report by exception**

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal control does not reflect the Board's compliance with the Code of Practice for the Governance of Education and Training Boards, or
- there are other material matters relating to the manner in which public business has been conducted.

**Control and governance issues**

The statement on internal control discloses a number of issues in respect of the year ended 31 December 2015, including control weaknesses in relation to the human resource systems, procurement, documentation of procedures and recording of risks.

From a governance perspective, it also discloses that

- the finance committee, which was appointed in May 2015, met once during the year
- there was no review by the Education and Training Board of the effectiveness of the system of internal financial control in respect of 2015.



**Seamus McCarthy**  
**Comptroller and Auditor General**

**20** December 2017



# Mayo Sligo and Leitrim Education and Training Board

Financial Statements - Year Ended 31 December 2015

## Activities and Pay Costs

### 1 Main Activity

Mayo Sligo & Leitrim Education and Training Board provides Education and Training throughout counties Mayo, Sligo and Leitrim as set out below :

Service	No. Locations	No. Participants
Second Level & Post Leaving Cert.	19	5,465
Further Education	19	7,805
Training	2	2,960
Part-time / Night Classes	7	1,099

### 2 Other Services

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

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

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

### 3 Pay Costs

Pay is the principal cost for the Board and the following table indicates the range and amount:

Pay range*	No. Employees	Cost in 2015
		€
0 - 59,999	1,367	24,674,723
60,000 - 69,999	178	11,590,077
70,000 - 79,999	69	5,016,567
80,000 - 89,999	19	1,588,612
90,000 - 99,999	11	1,025,929
100,000 - 109,999	2	214,141
110,000 - 120,000	2	233,762
<b>Total:</b>	<b>1,648</b>	<b>44,343,811</b>

\* Pay ranges do include employers' PRSI.

The ETB did not make pension contributions in respect of employees in 2015

## Mayo Sligo and Leitrim Education and Training Board

### Establishment of the Education and Training Board and the Accounting Policies of the Financial Statements for the Year Ended 31 December 2015

#### 1. Establishment of the Education and Training Board

Mayo Sligo & Leitrim Education and Training Board was established on 1 July 2013. Counties Mayo, Sligo and Leitrim Vocational Education Committees (VECs) were dissolved on 30 June 2013 and all assets, liabilities and staff of the VECs transferred to the ETB on a going concern basis. Details of the assets and liabilities transferred are set out in note 22 to these financial statements.

SOLAS was established on 27 October 2013 and all functions, operations, assets and liabilities remaining with FÁS, which was dissolved on 26 October 2013, transferred to SOLAS.

On 01/07/2014 the Solas Training Centre in Ballytivnan, Sligo County Sligo, transferred to the ETB. Details of the associated assets transferred from SOLAS are set out in note 23 to these financial statements.

The functions of the ETB are set out in section 10 of the Education and Training Boards Act 2013.

#### 2. Significant Accounting Policies

##### (a) Basis of Presentation

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

##### (b) Basis of Preparation

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

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

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

##### (c) Tangible Fixed Assets

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

##### (d) Stocks

All consumable stocks are charged to expenditure when purchased.

##### (e) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefits schemes.

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

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the Department of Education and Skills.

##### (f) Lease Rentals

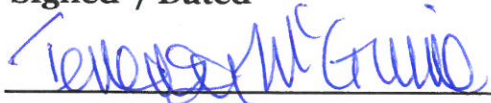
All lease rentals are expensed as incurred.

Mayo Sligo and Leitrim Education and Training Board

Operating Account For The Year Ended 31 December 2015

	Note	Year ended 31/12/2015 €	18 Months ended 31/12/2014 €
<b>RECEIPTS</b>			
Schools and Head Office Grants	1	36,527,367	52,709,553
Further Education and Training Grants	2	27,920,940	25,474,506
Student Support Services Grants	3	465,402	2,225,363
Youth Services Grants	4	245,631	486,821
Agencies and Self-Financing Projects	5	5,110,997	7,576,156
Capital Grants	6	3,366,307	2,878,683
		<u>73,636,644</u>	<u>91,351,082</u>
<b>PAYMENTS</b>			
Schools & Head Office	7	36,452,201	51,584,887
Further Education and Training	8	28,960,851	24,549,756
Student Support Services	9	761,315	1,853,912
Youth Services	10	292,915	498,325
Agencies and Self-Financing Projects	5	4,690,298	6,909,204
Capital	6	3,230,952	2,517,498
		<u>74,388,532</u>	<u>87,913,582</u>
<b>Cash Surplus/( Deficit) For Period</b>		(751,888)	3,437,500
<b>Movement in Other Net Current Assets</b>	21	<u>701,882</u>	<u>(3,762,310)</u>
<b>Accrual Revenue Surplus/(Deficit) For Period</b>		(50,006)	(324,810)
<b>Revenue Surplus/(Deficit) at 1 January</b>		(145,146)	179,664
<b>Revenue Surplus/(Deficit) at 31 December</b>		<u>(195,152)</u>	<u>(145,146)</u>

Signed / Dated



Chairperson Tereasa McGuire

18-12-17



Chief Executive Shaun Purcell

18-12-17

The notes on pages 12 to 31 form part of these financial statements

Mayo Sligo and Leitrim Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2015

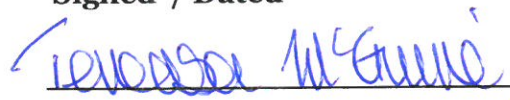
	Note	31/12/2015 €	31/12/2014 €
<b>Current Assets</b>			
Recurrent State Grants	13	2,055,124	994,588
Capital State Grants	14	461,841	186,000
Other Recurrent Income	15	2,359,319	1,107,197
Third Party Debtors	16	19,365	39,012
Bank Balance		9,422,489	10,174,377
		<u>14,318,138</u>	<u>12,501,174</u>
<b>Current Liabilities</b>			
Recurrent State Grants	17	5,267,765	5,631,630
Capital State Grants	18	1,329,678	1,055,098
Other Recurrent Income	19	6,090,062	4,335,910
Pay & Expense liabilities	20	1,825,785	1,623,682
		<u>14,513,290</u>	<u>12,646,320</u>
<b>Net Current Assets / (Liabilities)</b>		<u><b>(195,152)</b></u>	<u><b>(145,146)</b></u>

Represented By

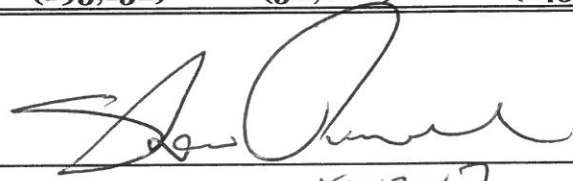
<b>Revenue Surplus/(Deficit)</b>	<u><b>(195,152)</b></u>	<u><b>(145,146)</b></u>
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Analysis of Revenue Surplus/(Deficit)	(Deficit)	(Deficit)	(Deficit)
	Surplus	Surplus	Surplus
	31/12/2015	in Year	31/12/2014
Programme	€	€	€
Schools and Head Office	(195,152)	(50,006)	(145,146)
Further Education Programme(s)	-	-	-
	<u><b>(195,152)</b></u>	<u><b>(50,006)</b></u>	<u><b>(145,146)</b></u>

Signed / Dated

  
 Chairperson Tereasa McGuire

18/12/15

  
 Chief Executive Shaun Purcell

18.12.15

The notes on pages 12 to 31 form part of these financial statements

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

1 Schools & Head Office Receipts	Year Ended 31/12/2015 €	18 Months Ended 31/12/2014 €
<b>PAY</b>		
Schools and Head Office Net Cash Grant	30,967,429	45,182,297
Retained Superannuation Contributions	1,922,102	2,695,402
	32,889,531	47,877,699
 <b>NON PAY</b>		
Schools & Head Office Net Cash Grant	2,055,539	2,868,523
Tuition Fees	430,751	252,892
Annual Local Contribution	-	38,316
Bank Interest	11,780	66,078
Rent	12,378	-
Other Insurance Dividend	56,591	56,710
Other	-	17,325
	2,567,039	3,299,844
 <b>ASSOCIATED PROGRAMMES</b>		
School Services Support Fund	512,255	682,199
Book Grant - Needy Pupils	129,342	127,494
Deis Grant & Home School Liaison	111,484	220,700
Exam Supervision	154,953	283,203
Transition Year	50,875	43,410
Junior Certificate School Programme	40,249	58,571
Leaving Cert Applied (Per Capita)	14,747	18,875
Foreign Language Assistant	9,180	13,017
Traveller Capitation	17,688	29,547
Physics, Chemistry, and Science	3,055	2,483
Special Class Grant	2,704	2,246
Transport Escort	17,309	27,463
Inservice Courses	-	7,554
Special Needs Equipment	1,065	4,644
Assistive Technology	5,891	8,652
Education and Training Board Elections	-	1,952
	1,070,797	1,532,010
	<b>36,527,367</b>	<b>52,709,553</b>

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

		Year Ended	18 Months Ended
		31/12/2015	31/12/2014
		€	€
<b>2 FURTHER EDUCATION AND TRAINING RECEIPTS</b>			
<b>Further Education</b>	<b>FUNDER / SPONSORING DEPT</b>		
VTOS	SOLAS	3,494,316	5,981,930
Youthreach	SOLAS	2,327,056	3,840,406
Adult Literacy, Community Education, ESOL, ITABE and DEIS Family Literacy	SOLAS/National Adult literacy Agency/Students	1,603,368	2,740,691
Back to Education Initiative	SOLAS/Health service Executive /Mayo County Council	1,185,389	2,263,323
Adult Education Guidance Service	SOLAS	338,337	495,196
Arts Education	SOLAS	24,941	51,000
QQI Locally Devised Assessment	SOLAS	111,582	299,289
PLC Capitation	SOLAS	232,996	153,826
PLC Government Levy	Parents/Students	65,000	61,200
Guidance/Counselling/Psychological Services	SOLAS	37,676	57,764
QQI External Authenticators PLC	SOLAS	17,671	-
Continuing Professional Development YR and VTOS	SOLAS	6,509	19,692
Quality Framework	SOLAS	2,602	4,400
Senior Traveller Centres	SOLAS	40,717	40,309
Special Needs Initiative	SOLAS	86,519	-
Tuition Fees	Students	-	12,447
		<b>9,574,679</b>	<b>16,021,473</b>
<b>Training</b>			
Specialist Training Providers (STP)	SOLAS	3,852,789	1,948,741
Local Training Initiatives	SOLAS	2,862,138	1,459,065
Bridging Foundation & Skills Training	SOLAS	3,441,774	2,282,248
Training Centre Staff & Operations	SOLAS	3,186,319	1,470,013
Community Training Centres	SOLAS	1,624,372	894,870
Traineeships	SOLAS	1,726,306	843,990
Apprenticeship	SOLAS	1,404,344	260,295
Evening Courses	SOLAS/Students	223,364	12,500
On-Line/Blended Learning/Library	SOLAS	421	3,231
Miscellaneous	Other	24,434	80
		<b>18,346,261</b>	<b>9,175,033</b>
<b>Training Centre Bank Balance on Transfer</b>	SOLAS	-	<b>278,000</b>
<b>Total</b>		<b>27,920,940</b>	<b>25,474,506</b>
<b>3 STUDENT SUPPORT SERVICES RECEIPTS</b>			
Grants and Scholarships	Education and Skills	465,402	2,193,800
PLC Student Maintenance	Education and Skills	-	31,563
		<b>465,402</b>	<b>2,225,363</b>
<b>4 YOUTH SERVICES RECEIPTS</b>			
Youth Work Act	Children and Youth Affairs	140,199	255,860
Youth Club Grant	Children and Youth Affairs	56,918	89,168
Youth Work Capital	Children and Youth Affairs	10,086	18,701
Youth Special Projects	Children and Youth Affairs	32,428	45,888
Youth Special Projects - Disadvantaged Youth	Children and Youth Affairs	-	42,204
Mental Health Project	Department of Health/Health Service Executive/Tusla	6,000	35,000
		<b>245,631</b>	<b>486,821</b>

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

### 5 AGENCIES and SELF-FINANCING PROJECTS

Item	PROJECT NAME	FUNDER / SPONSORING DEPT	Year Ended 31/12/2015				18 Months Ended 31/12/2014	
			RECEIPTS	PAYMENTS		RECEIPTS	PAYMENTS	
				€	Pay €			Non Pay €
1	Skills for Work	Dublin and Dunlaoghaire ETB	330,741	162,751	45,479	208,230	470,391	313,526
2	Skills ETB	City of Dublin ETB	17,277	61,459	17,625	79,084	118,484	177,480
3	Examination Fees	Students	8,604	-	-	-	1,072	-
4	Cycle to Work Scheme	Staff	31,688	-	31,210	31,210	34,836	29,847
5	Childcare CE Scheme	Leitrim Development Company	19,940	-	-	-	5,190	2,466
6	Regional Drugs Task Force - Drugs Awareness Programme	Health Service Executive	138,713	-	138,960	138,960	270,669	256,013
7	Activation & Family Support BTEI	Social Protection	-	3,067	-	3,067	32,304	23,895
8	Activation & Family Support Literacy	Social Protection	15,518	9,406	-	9,406	16,455	15,419
9	Networking Grant NCCA	National Council for Curriculum and Assessment	-	-	-	-	-	1,610
10	Music Education Partnership	Music Generation & Partners/ Mayo County Council/ Parents/Students	691,357	350,667	351,764	702,431	1,027,400	917,221
11	Entreprise Grant	Sligo County Council	1,210	-	365	365	-	-
12	Girls Active	Parents/Students	2,500	674	452	1,126	3,250	2,870
13	Leargas Ballinode	Leargas	7,397	-	4,000	4,000	22,000	16,000
14	Local Sports Partnership	Sligo County Council	550,000	316,017	242,211	558,228	650,000	772,036
15	NWHB Corbolla Parents & Friends	Parents/Students	-	-	-	-	-	741
16	Sailing / Sport	Sligo County Council/ Parents/Students	16,119	15,300	4,241	19,541	18,229	30,485
17	School Completion Programme	TUSLA/Mayo County Council/LEADER	318,937	277,060	33,730	310,790	657,799	484,695
18	School Meals	Social Protection	324,733	-	298,056	298,056	342,474	423,469
19	Students with Disabilities	Higher education Authority	11,655	31,415	5,531	36,946	140,947	49,095
20	CETA	MSLETB	-	-	4,108	4,108	-	-
21	Deaf Communication	DCID	2,666	-	-	-	20,066	6,254
22	NAPD Art Project	NAPD	-	-	1,590	1,590	1,500	3,086
23	Mind Yourself Conference	Mayo Mental Health Assoc, Parents/Students	3,000	-	2,628	2,628	2,410	2,300
24	Seconded Teacher Salary	Mayo Sports Partnership	71,953	66,420	-	66,420	99,721	99,626
25	Adult Refugee Programme	City of Dublin ETB	-	15,815	-	15,815	-	43,765
26	Childcare Equality and Diversity	Mayo County Council - Childcare Committee	-	7,577	180	7,757	5,308	5,637
27	Childcare Literacy and Numbers	Mayo County Council - Childcare Committee	-	-	-	-	5,308	-
28	Outdoor Pursuits Course	SOLAS	-	27,989	68	28,057	119,985	80,009
29	Student Bequest Moyne College	Donor	-	-	2,187	2,187	4,695	-
30	Leader Grant for Critical Interventions	Leader	4,200	-	-	-	-	-
31	ADUQUA Project	Axxell Utbildning	-	-	24	24	10,094	15,898
32	Adult Literacy Development Fund	National Adult Literacy Agency	-	-	-	-	650	-
33	Single Public Service Pension Deduction	Employees	-	-	-	-	607	-
34	Adult Literacy	Skillsnet	-	-	-	-	-	10,045
35	Comhairle na nOg	Foroige	-	-	-	-	43,792	34,301
36	Adult Guidance	Aontas	600	-	-	-	-	-
37	Sensory Garden	Health Service Executive	-	-	-	-	-	4,722
38	Other	Other	-	-	6,523	6,523	250	-
			<b>2,568,808</b>	<b>1,345,617</b>	<b>1,190,932</b>	<b>2,536,549</b>	<b>4,125,886</b>	<b>3,822,511</b>

**Mayo Sligo and Leitrim Education and Training Board**

Notes to The Financial Statements - Year Ended 31 December 2015

**5 AGENCIES and SELF-FINANCING PROJECTS**

Year Ended 31/12/2015

18 Months Ended 31/12/2014

**SELF-FINANCING PROJECTS**

Item	PROJECT NAME	Funder	RECEIPTS		PAYMENTS			RECEIPTS	PAYMENTS
			€	€	Pay €	Non Pay €	Total €		
1	School Based Activities	Parents/ Students, Staff and Other	1,627,232	-	783	1,346,613	1,347,396	1,836,042	1,512,634
2	Achill Outdoor Education Centre	Dept Education/Skills Third Party	332,965	295,108	-	116,329	411,437	509,485	618,048
3	Retirement Function	Staff, Irish Public Bodies	3,680	-	-	2,978	2,978	-	-
4	Book Loan Scheme	Parents/ Students	146,636	456	-	146,472	146,928	283,130	274,536
5	PLC Admin Fees	Parents/ Students	275,479	-	-	162,546	162,546	553,175	471,241
6	School Canteens	Parents/ Students	14,449	5,274	-	7,268	12,542	20,806	2,436
7	Easkey Tuck Shop	Parents/ Students	9,373	-	-	8,880	8,880	20,206	20,662
8	Homework Club	Parents/ Students	3,050	4,542	-	-	4,542	8,321	6,233
9	Insurance Claims	Irish Public Bodies	56,584	-	-	20,196	20,196	120,615	86,995
10	Mock Examinations	Parents/ Students	37,726	523	-	19,522	20,045	21,390	19,563
11	Nifty Foroige WWGS Corran College	Parents/ Students	1,050	670	-	796	1,466	3,080	380
12	School Tours	Parents/ Students	33,965	-	-	10,715	10,715	64,770	56,205
13	School GAA Fund	GAA	-	310	-	-	310	-	1,748
14	Night Classes	Parents/Students	-	3,125	-	643	3,768	-	562
15	Parents Associations	Parents/Students	-	-	-	-	-	1,500	2,350
16	Teagasc	Teagasc	-	-	-	-	-	-	10,350
17	Coola Prefab Sale	-	-	-	-	-	-	5,000	-
18	CMD Ballinamore	Education and Skills	-	-	-	-	-	2,750	2,750
			<b>2,542,189</b>	<b>310,791</b>	<b>1,842,958</b>	<b>2,153,749</b>	<b>3,450,270</b>	<b>3,086,693</b>	
<b>AGENCIES and SELF-FINANCING PROJECTS</b>			<b>5,110,997</b>	<b>1,656,408</b>	<b>3,033,890</b>	<b>4,690,298</b>	<b>7,576,156</b>	<b>6,909,204</b>	

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

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



## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

6 CAPITAL	Year Ended 31/12/2015	18 Months Ended 31/12/2014
	€	€
<b>Receipts</b>		
Dept. Education & Skills	3,205,988	2,748,683
Tourism, Transport and Sport	90,000	-
SOLAS	65,490	90,000
Other	4,829	40,000
	<b>3,366,307</b>	<b>2,878,683</b>

### Payments

Item	Location	Expenditure Type		
	<b>Mayo</b>			
1	Further Education Castlebar (Kingsbridge)	Purchase of Building and Fit Out	1,460,724	140,000
2	Davitt College Castlebar	Extension Phase II	171,998	23,902
3	St Tiernans College Crossmolina	Design & Communication Graphics	20,700	-
4	St Brendans College Belmullet	Design & Communication Graphics	17,250	3,808
5	St Brendans College Belmullet	Carpark Tarmac	16,000	-
6	Davitt College Castlebar	Design and Communication Graphics	14,890	15,849
7	St Josephs Charlestown	Design and Communication Graphics	12,650	-
8	Colaiste Phobail Acla	Design and Communication Graphics	11,500	-
9	St Patricks College, Lacken Cross	Design and Communication Graphics	9,080	1,403
10	Moynes College Ballina	Design and Communication Graphics	7,945	179
11	Colaiste Chomain Rosspoint	Design and Communication Graphics	7,945	-
12	Moynes College Ballina	Football Pitch	6,837	98,531
13	Moynes College Ballina	Home Economics Equipment	5,508	-
14	St Josephs Charlestown	Music Equipment	4,384	-
15	Moynes College Ballina	Furniture & Equipment	2,502	-
16	Moynes College Ballina	Dress Design Equipment	2,079	-
17	St Tiernans College Crossmolina	New School Extension (Fire Cert)	1,775	-
18	St Patricks College, Lacken Cross	School Extension Furniture and Equipment	1,077	6,957
19	Moynes College Ballina	Boiler Repair	505	21,430
20	Davitt College Castlebar	Extension Phase I	-	10,861
21	Davitt College Castlebar	PE Equipment	-	1,585
22	St Brendans College Belmullet	Extension	-	469,753
23	St Brendans College Belmullet	Football Pitch Development	-	54,558
24	St Brendans College Belmullet	PE Equipment	-	10,260
25	St Brendans College Belmullet	Woodwork Machinery	-	305
26	St Patricks College, Lacken Cross	Woodwork Machinery	-	5,178
27	St Patricks College, Lacken Cross	PE Equipment	-	1,203
28	St Patricks Lacken Cross Killala	Summer Works 2014 Toilets	-	57,681
29	Colaiste Pobail Acla	Extension	-	26,791
30	Colaiste Pobail Acla	Science Room Refurbishment	-	2,838
31	Colaiste Pobail Acla	Woodwork Machinery	-	1,348
32	Colaiste Pobail Acla	PE Equipment	-	515
33	Colaiste Chomain Rosspoint	Woodwork Machinery	-	580
34	Westport College of Further Education	PE Equipment	-	1,109
35	Westport College of Further Education	Woodwork Machinery	-	464
36	Westport College of Further Education	Design and Graphics	-	310
37	Castlebar College of Further Education	ICT Infrastructure	-	966

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

6 CAPITAL			Year Ended 31/12/2015	18 Months Ended 31/12/2014
			€	€
<b>Payments</b>				
<b>Item</b>	<b>Location</b>	<b>Expenditure Type</b>		
<b>Sligo</b>				
38	Coola Post Primary School	Extension	170,096	395,928
39	Coola Post Primary School	Furniture & Equipment	145,108	-
40	Grange Post Primary School	Emergency Works 2015	32,830	-
41	Coola Post Primary School	Design Communication Graphics (DCG)	28,750	-
42	Grange Post Primary School	Complex Rent	11,000	-
43	Colaiste Iascaigh Easkey	Design Communication Graphics (DCG)	10,215	-
44	Colaiste Iascaigh Easkey	Furniture & Equipment	10,215	-
45	Colaiste Iascaigh Easkey	Emergency Works 2015	9,294	-
46	Grange Post Primary School	Design Communication Graphics (DCG)	9,080	-
47	Corran College	Design Communication Graphics (DCG)	6,900	-
48	Ballinode College	Design Communication Graphics (DCG)	6,900	-
49	Grange Post Primary School	Furniture and Equipment	3,890	480
50	Corran College	Summer works scheme	3,453	51,895
51	Colaiste Iascaigh Easkey	Access	1,822	24,146
52	Coola Post Primary School	Mechanical	388	-
53	Coola Post Primary School	Dress Design Equipment	-	6,600
54	Coola Post Primary School	Effluent Treatment	-	405
55	Grange Post Primary School	Specialist Chairs	-	728
56	Grange Post Primary School	Windows	-	440
<b>Leitrim</b>				
57	Leitrim administrative office	Refurbishment	284,381	65,573
58	Lough Allen College, Drumkeerlin	Classroom Extension & Fire Upgrade	174,160	175,387
59	Carrigallen Vocational School	SWS 2014 Mechanical & Electrical	138,757	6,974
60	Carrigallen Vocational School	Furniture & Equipment	75,090	-
61	Lough Allen College, Drumkeerlin	Roof Repairs	62,310	5,510
62	Drumshanbo Vocational School	ASD unit	46,147	17,849
63	Drumshanbo Vocational School	SES 2014 Window Replacements	32,928	-
64	Carrigallen Vocational School	Design and Graphics	19,550	-
65	Drumshanbo Vocational School	Design and Graphics	12,650	-
66	Mohill Community College	Design and Graphics	11,500	-
67	Lough Allen College, Drumkeerlin	Equipment & furniture	8,314	-
68	Lough Allen College, Drumkeerlin	Design & Graphics	8,014	-
69	Drumshanbo Vocational School	Metalwork Room	7,769	61,951
70	Lough Allen College, Drumkeerlin	Music/Drama Grant	6,908	-
71	Mohill Community College	SWS 2014 Fencing	6,600	1,015
72	Carrigallen Vocational School	Classroom Extension	3,218	302,984
73	Drumshanbo Vocational School	Science lab equipment	1,635	1,425
74	Drumshanbo Vocational School	Gas Works	881	33,419
75	Drumshanbo Vocational School	P.E. Equipment	653	3,220
76	Mohill Community College	PE Equipment Grant	451	-
77	Carrigallen Vocational School	Science Lab Equipment	103	-
78	Carrigallen Vocational School	Disability Upgrade Works	-	232,590
79	Carrigallen Vocational School	Health and Safety	-	874
80	Carrigallen Vocational School	Maths Equipment	-	1,196
81	Carrigallen Vocational School	PE Equipment	-	3,978
82	Carrigallen Vocational School	Reroofing	-	61,618
83	Carrigallen Vocational School	Science Lab Equipment	-	2,115
84	Lough Allen College, Drumkeerlin	PE Equipment	-	77
85	Ballinmore Vocational School	Health and Safety	-	36
86	Mohill	Football Pitch	-	83,130
<b>Other</b>				
87	Training	Capital	103,643	14,007
88	Various	Summerworks	-	3,584
			<b>3,230,952</b>	<b>2,517,498</b>

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

7	Schools and Head Office Payments	Year Ended 31/12/2015			18 Months Ended 31/12/2014
		Pay €	Non Pay €	Total €	Total €
	<b>PAY</b>				
	Instruction			29,421,724	41,526,194
	Administration			2,383,505	3,491,436
	Maintenance			1,131,046	1,689,646
				<u>32,936,275</u>	<u>46,707,276</u>
	<b>NON PAY</b>				
	Instruction			304,702	583,930
	Administration			1,573,834	1,629,091
	Maintenance			594,249	1,297,887
				<u>2,472,785</u>	<u>3,510,908</u>
	<b>ASSOCIATED PROGRAMMES</b>				
	School Services Support Fund	110,422	384,715	495,137	608,694
	Book Grant Needy Pupils	0	137,154	137,154	185,005
	Deis Grant and Home School Liaison	28,997	48,329	77,326	109,793
	Exam Supervision	154,209	526	154,735	231,290
	Transition Year	587	58,580	59,167	38,948
	Junior Certificate School Programme	325	43,808	44,133	43,410
	Leaving Cert Applied (Per Capita)	-	9,405	9,405	21,570
	Foreign Language Assistant	-	9,257	9,257	12,940
	Traveller Capitation	-	8,651	8,651	14,890
	Physics, Chemistry, and Science	-	2,980	2,980	2,208
	Special Needs Equipment	-	-	-	2,184
	Special Class Grant	130	8,144	8,274	35,196
	Transport Escort	8,180	0	8,180	18,077
	Inservice Courses	0	6,563	6,563	7,691
	DEIS Disadvantage Funding	-	72	72	1,887
	ETB Election Costs	-	-	-	1,952
	School Development Planning Initiative	-	60	60	720
	Assistive Technology Grant	-	5,891	5,891	2,890
	Engineering / Technology Grant	-	3,270	3,270	10,298
	Woodwork Health and Safety	-	1,460	1,460	-
	ICT Grant	-	10,633	10,633	5,162
	Reading Initiative Grant	-	12	12	-
	Dormant Accounts	-	-	-	11,898
	PE Equipment (Special Needs)	-	781	781	-
		<u>302,850</u>	<u>740,291</u>	<u>1,043,141</u>	<u>1,366,703</u>
				<u><b>36,452,201</b></u>	<u><b>51,584,887</b></u>

### Schools and Head Office Payments

These relate to the provision of second level programmes provided in 19 locations catering for 5,465 participants, as well as night classes in 7 locations, catering for 1,099 participants.

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

	Year Ended 31/12/2015				18 Months Ended 31/12/2014
	Pay €	Non Pay €	Allowances €	Total €	Total €
<b>8 FURTHER EDUCATION AND TRAINING PAYMENTS</b>					
<b>Further Education</b>					
VTOS	1,611,507	247,562	2,149,066	4,008,135	5,913,419
Youthreach	1,807,273	238,454	606,323	2,652,050	3,974,684
Adult Literacy, Community Education, ESOL, ITABE and DEIS Family Literacy	1,401,492	392,348	-	1,793,840	2,843,393
Back to Education Initiative	1,177,483	236,342	-	1,413,825	2,133,363
Adult Education Guidance Service	320,072	57,813	-	377,885	530,791
Arts Education	-	23,200	-	23,200	21,900
QQI Locally Devised Assessment	139,677	-	-	139,677	290,394
PLC Expenditure	30,961	106,252	-	137,213	149,267
Guidance/Counselling/Psychological Services	18,957	-	-	18,957	35,595
QQI External Authenticators	1,454	602	-	2,056	37,800
Continuing Professional Development YR and VTOS	361	9,071	-	9,432	12,772
Quality Framework (Fetac External Authentication)	924	1,004	-	1,928	1,779
Special Initiatives Disadvantaged Adults	77,598	15,259	-	92,857	-
Senior Traveller Centres	80,682	-	-	80,682	52,933
	<b>6,668,441</b>	<b>1,327,907</b>	<b>2,755,389</b>	<b>10,751,737</b>	<b>15,998,090</b>
<b>Training</b>					
Specialist Training Providers (STP)	-	2,433,416	1,500,956	3,934,372	1,760,416
Local Training Initiatives	-	1,393,091	1,574,962	2,968,053	1,397,122
Bridging Foundation and Skills Training	-	1,437,522	2,044,286	3,481,808	1,894,153
Community Training Centres	-	1,014,007	631,823	1,645,830	807,757
Traineeships	-	744,703	848,491	1,593,194	766,940
Apprenticeship	-	52,090	1,247,400	1,299,490	341,196
Operating Costs	2,341,328	908,001	-	3,249,329	1,479,138
Evening Courses	-	37,038	-	37,038	90,573
On-Line/Blended Learning/Library	-	-	-	-	14,371
	<b>2,341,328</b>	<b>8,019,868</b>	<b>7,847,918</b>	<b>18,209,114</b>	<b>8,551,666</b>
<b>Total</b>	<b>9,009,769</b>	<b>9,347,775</b>	<b>10,603,307</b>	<b>28,960,851</b>	<b>24,549,756</b>
<b>9 STUDENT SUPPORT SERVICES PAYMENTS</b>					
Grants and Scholarships	-	761,315	-	761,315	1,832,842
PLC Grants	-	-	-	-	21,070
	-	<b>761,315</b>	-	<b>761,315</b>	<b>1,853,912</b>
<b>10 YOUTH SERVICES PAYMENTS</b>					
Youth Work Act	135,981	24,493	-	160,474	259,286
Youth Club Grant	-	77,777	-	77,777	121,993
Youth Work Capital	-	10,086	-	10,086	18,702
Youth Special Projects Disadvantaged Youth	-	35,428	-	35,428	52,592
Youth Mental Health	-	7,000	-	7,000	18,408
Youth Peace III	-	2,150	-	2,150	15,853
Administration Grant - Dormant Accounts	-	-	-	-	2,000
Voluntary Youth Council	-	-	-	-	9,491
	<b>135,981</b>	<b>156,934</b>	-	<b>292,915</b>	<b>498,325</b>

### Further Education and Training Payments

These relate to the provision of Further Education and PLC programmes in 19 locations, catering for 7,805 participants, as well as training in two locations, catering for 2,960 participants.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

11 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme						TOTAL Year Ended 31/12/2015	TOTAL 18 Months Ended 31/12/2014
	Schools & Head Office	Further Education and Training	Student Support Services	Youth Services	Agencies and Self-financing	Capital		
	€	€	€	€	€	€	€	€
Education and Skills	35,826,723	-	465,402	-	120,000	3,205,988	39,618,113	61,476,361
SOLAS	-	27,789,785	-	-	-	65,490	27,855,275	21,192,201
Tusla	-	409	-	2,000	310,412	-	312,821	657,799
Department of Health	-	-	-	-	138,714	-	138,714	270,669
Health Service Executive	-	5,479	-	-	2,000	-	7,479	38,176
Children and Youth Affairs	-	-	-	241,131	-	-	241,131	405,933
State Examinations Commission	154,953	-	-	-	-	-	154,953	283,203
Social Protection	-	-	-	-	340,251	-	340,251	410,832
Tourism, Transport and Sport	-	-	-	-	-	90,000	90,000	-
Professional Development Service for Teachers	18,085	-	-	-	-	-	18,085	44,856
POBAL	-	2,550	-	-	-	-	2,550	-
Dublin and Dunlaoghaire ETB	-	-	-	-	325,741	-	325,741	470,391
Parents/Students	446,857	92,848	-	-	2,565,933	-	3,105,638	3,385,019
Staff	-	-	-	-	34,868	-	34,868	35,443
Léargas	-	-	-	-	7,397	-	7,397	22,000
Aontas	-	-	-	-	600	-	600	-
Leitrim County Council	317	-	-	-	-	-	317	-
Mayo County Council	-	5,000	-	-	60,720	-	65,720	851,280
Bank	11,779	-	-	-	250	-	12,029	66,078
Irish Public Bodies	56,592	-	-	-	57,084	-	113,676	177,325
Foroige	200	-	-	-	-	-	200	43,792
Higher Education Authority	-	-	-	-	11,655	-	11,655	140,947
Music Generation Network and Partners	-	-	-	-	450,701	-	450,701	716,070
Service Users								
Mayo Sports Partnership	-	-	-	-	71,953	-	71,953	309,485
City of Dublin ETB	-	-	-	-	17,277	-	17,277	99,721
Mayo County Childcare	-	-	-	-	5,000	-	5,000	118,484
Sligo County Council	-	-	-	-	555,210	-	555,210	-
Deaf Communication Infrastructure Development	-	-	-	-	2,666	-	2,666	20,066
Leitrim Development Company	990	-	-	-	19,940	-	20,930	6,210
Leader	-	-	-	-	8,925	-	8,925	-
Sligo County Childcare	-	-	-	1,000	1,200	-	2,200	-
Mayo Mental Health Association	-	-	-	-	-	-	-	2,000
Sligo Leader Partnership	-	-	-	500	-	-	500	-
Shell	-	-	-	-	-	-	-	45,000
Other	10,871	24,869	-	1,000	2,500	4,829	44,069	61,741
<b>Total</b>	<b>36,527,367</b>	<b>27,920,940</b>	<b>465,402</b>	<b>245,631</b>	<b>5,110,997</b>	<b>3,366,307</b>	<b>73,636,644</b>	<b>91,351,082</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

**12 State Funding**

**(a) State Funding Summary**

Main State Grants	Opening Balance	Received	Taken to Revenue	Closing Balance
	€	€	€	€
School and Head Office - Pay	720,181	32,899,531	32,936,275	683,437
School and Head Office - Non Pay	102,888	2,055,539	1,961,286	197,141
Associated Programmes	1,452,211	1,070,797	1,043,141	1,479,867
Capital	883,094	3,361,478	3,122,481	1,122,091
Further Education and Training	3,410,855	28,574,939	29,642,551	2,343,243
	<b>6,569,229</b>	<b>67,962,284</b>	<b>68,705,734</b>	<b>5,825,779</b>

**(b) Recurrent State Grants**

When issued, Recurrent State Grants are essentially a deposit in respect of the actual grant for the year. The actual grant is determined at year end when the actual expenditure for the year is known. This gives rise to the Recurrent State Grant asset or liability at year end.

**(c) State Capital Grants**

These are issued in respect of projects specifically approved by the Department of Education and Skills. The ETB will ensure that the State's investment in the related asset is protected and will not be used as security for any other activity without prior consultation with the Department and sanction of the Department of Public Expenditure and Reform.

**(d) Use of Grants**

The ETB confirms that all grants have been used only for the purposes for which they were issued.

**(e) Tax Compliance**

The ETB confirms that it is compliant with all relevant tax regulations.

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

	31/12/2015	31/12/2014
	€	€
<b>13 Current Assets - Recurrent State Grants</b>		
Amount due from Education and Skills	1,763,895	916,865
Amount due from SOLAS	291,229	77,723
	<b>2,055,124</b>	<b>994,588</b>
<b>14 Current Assets - Capital State Grants</b>		
Amount due from Education and Skills	461,841	186,000
	<b>461,841</b>	<b>186,000</b>
<b>15 Current Assets - Other Recurrent Income</b>		
Amount due from Children and Youth Affairs		-
Amount due from Other Programme Funders	248,905	262,821
Amount due from SOLAS	2,110,414	844,376
	<b>2,359,319</b>	<b>1,107,197</b>
<b>16 Current Assets - Third Party Debtors</b>		
Exam Supervision	1,154	1,358
Foreign Language Assistant	4,666	-
Skills VEC	11,482	-
CE Expenses	-	19,993
PLC Student Maintenance	-	11,832
Cycle to Work	-	478
Activation & Family Support Literacy	-	4,725
Bank Interest	2,063	626
	<b>19,365</b>	<b>39,012</b>

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

		<b>31/12/2015</b>	<b>31/12/2014</b>
		€	€
17	<b>Current Liabilities - Recurrent State Grants</b>		
	Amount due to Dept. of Education and Skills	4,097,218	3,475,028
	Amount due to Solas	1,170,547	2,156,602
		<u><b>5,267,765</b></u>	<u><b>5,631,630</b></u>
18	<b>Current Liabilities - Capital State Grants</b>		
	Amount held for Dept. Of Education and Skills	1,329,678	1,055,098
		<u><b>1,329,678</b></u>	<u><b>1,055,098</b></u>
19	<b>Current Liabilities - Other Recurrent Income</b>		
	Amount held for Students	2,173,914	1,727,193
	Amount held for Other Programme Funders	3,916,148	2,608,717
		<u><b>6,090,062</b></u>	<u><b>4,335,910</b></u>
20	<b>Pay and Expense Liabilities</b>		
	Pay Liabilities	444,720	368,704
	Expense Liabilities	1,381,065	1,254,978
		<u><b>1,825,785</b></u>	<u><b>1,623,682</b></u>



## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

### 21 Movement in Other Net Current Assets

Current Assets	Balance as at 31/12/2015 €	Balance as at 31/12/2014 €	Movement in Period €
Increase/(Decrease) in Recurrent State Grants Receivable	2,055,124	994,588	1,060,536
Increase/(Decrease) in Capital State Grants Receivable	461,841	186,000	275,841
Increase/(Decrease) in Other Recurrent Income Receivable	2,359,319	1,107,197	1,252,122
Increase/(Decrease) in Third Party Debtors	19,365	39,012	(19,647)
	<b>4,895,649</b>	<b>2,326,797</b>	<b>2,568,852</b>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	5,267,765	5,631,630	363,865
(Increase)/Decrease in Capital State Grant Liabilities	1,329,678	1,055,098	(274,580)
(Increase)/Decrease in Other Recurrent Income Liabilities	6,090,062	4,335,910	(1,754,152)
(Increase)/Decrease in Pay and Expense Liabilities	1,825,785	1,623,682	(202,103)
	<b>14,513,290</b>	<b>12,646,320</b>	<b>(1,866,970)</b>
Net Movement			<b>701,882</b>

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

### 22 Amalgamation of Vocational Education Committees

Mayo, Sligo and Leitrim Education and Training Board was established on 1 July 2013.

On that date the operations, staff, fixed assets, current assets, current liabilities, surpluses and deficits of the former County Mayo VEC, County Sligo VEC and County Leitrim VEC transferred to the Mayo, Sligo and Leitrim Education and Training Board.

Details of the Current Assets, Current Liabilities, Surpluses/Deficits transferred are set out hereunder.

	Mayo	Sligo	Leitrim	TOTAL
	€	€	€	€
<b>Current Assets</b>				
Recurrent State Grants	345,324	76,581	232,900	654,805
Capital State Grants	10,405	-	17,187	27,592
Other Recurrent Income	53,120	-	19,509	72,629
Third Party Debtors	12,439	-	-	12,439
Bank Balance	4,203,609	1,886,440	646,828	6,736,877
	<u>4,624,897</u>	<u>1,963,021</u>	<u>916,424</u>	<u>7,504,342</u>
<b>Current Liabilities</b>				
Recurrent State Grants	2,665,032	1,173,971	334,031	4,173,034
Capital State Grants	412,318	8,805	114,075	535,198
Other Recurrent Grants	1,314,784	556,267	207,731	2,078,782
Pay and Expense liabilities	372,120	65,023	100,521	537,664
	<u>4,764,254</u>	<u>1,804,066</u>	<u>756,358</u>	<u>7,324,678</u>
<b>Net Current Assets/(Liabilities)</b>	<u><b>(139,357)</b></u>	<u><b>158,955</b></u>	<u><b>160,066</b></u>	<u><b>179,664</b></u>
Represented by:				
<b>Revenue Surplus/(Deficit)</b>	<u><b>(139,357)</b></u>	<u><b>158,955</b></u>	<u><b>160,066</b></u>	<u><b>179,664</b></u>
<b>Analysis of Revenue Surplus/(Deficit)</b>	<b>Surplus (Deficit)</b>	<b>Surplus (Deficit)</b>	<b>Surplus (Deficit)</b>	<b>Surplus (Deficit)</b>
	<b>01/07/2013</b>	<b>01/07/2013</b>	<b>01/07/2013</b>	<b>01/07/2013</b>
<b>Programme</b>				
Schools and Head Office	(139,357)	158,955	160,066	179,664
	<u><b>(139,357)</b></u>	<u><b>158,955</b></u>	<u><b>160,066</b></u>	<u><b>179,664</b></u>

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2015

- 23** On 1 July 2014, Sligo and Ballina Training Centres, 45 staff, associated programmes, operations and systems, and associated assets and liabilities transferred to Mayo Sligo and Leitrim Education and Training Board. As these functions are continuing, all of the assets and liabilities (including reserves) transferred at book value and, as such, no adjustments were made to the carrying values of these assets and liabilities. No gain or loss arose on the transfer of assets and liabilities from SOLAS to Mayo Sligo and Leitrim Education and Training Board.

<b>Transfer from SOLAS to MSLETB on 1 July 2014</b>		
	€	€
<b>Non Current Assets</b>		
Land and Buildings	5,451,326	
Furniture	<u>78,041</u>	5,529,367
<b>Current Assets</b>		
Stocks	5,097	
Debtors	333,388	
Prepayments	36,901	
Petty Cash	216	
Cash at bank	<u>1,059,792</u>	
	1,435,394	
<b>Creditors</b>		
Amounts falling due within one year	<u>653,602</u>	
<b>Net Current Assets</b>		<u>781,792</u>
<b>Net Assets Transferred to MSLETB</b>		<u>6,311,159</u>
<b>Financed By</b>		
Capital Reserve		<u>6,311,159</u>

An amount of €781,792 was paid on 29 September 2014 by MSLETB to SOLAS in discharge of the liability for the net assets acquired on 1 July 2014 - therefore, net cash retained by MSLETB was €278,000.

### **24 Chief Executive's Pay**

During 2015, there were two Chief Executives' (CE) in MSLETB and the salary payments to the CEs totalled €122,387 (including €2,589 employers PRSI). These payments were in accordance with paycales approved by the Department of Education and Skills.

The CE appointed on 1 July 2014 retired on 31 August 2015. His gross salary cost in 2015 was €82,972 (including €1,759 employers PRSI).

A new CE was appointed on 1 September 2015. His salary cost in 2015 was €39,415 (including €830 employers PRSI).

The former CE was and the current CE is a member of an unfunded defined benefit public sector pension scheme and the pension entitlements do not extend beyond the standard entitlements available under the scheme.

On 1 July 2013, The CE of Mayo VEC transferred to the Department of Education and Skills in a non-ETB role and continues to be paid a CE salary by MSLETB, which is funded by the Department of Education and Skills. She is a member of an unfunded defined benefit public sector pension scheme and the pension entitlements do not extend beyond the standard entitlements available under the scheme.

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2015

### 25 Board members' expenses

Expenses are paid to Board members for travel to Board-related meetings. The aggregate expenses paid to each member in the year ended the 31st December 2015 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	Other	Total	No. Board Meetings Attended
	€	€	€	€	€	
Therese Ruane	438	-	-	-	438	6
Teresa McGuire	472	512	-	168	1,152	7
Christy Hyland	1,185	4,138	-	-	5,323	7
Tom Connolly	1,201	-	-	256	1,457	7
Paul Ainsworth	277	-	-	-	277	4
John Caulfield	49	880	-	-	929	6
Lisa Chambers	155	-	-	-	155	4
Donna Sheridan	499	-	-	-	499	7
Margaret Gormley	960	523	-	-	1,483	7
Seamus Kilgannon	1,850	140	534	139	2,663	8
Joseph Queenan	838	-	-	-	838	7
Mary Bohan	1,891	3,822	1,048	323	7,084	7
Evelyn Cafferty	173	-	-	-	173	3
Paddy O'Rourke	1,286	-	-	41	1,327	7
Enda Stenson	828	-	174	-	1,002	7
Sinead Dore	854	-	-	-	854	8
Enda Cawley	1,000	-	658	-	1,658	8
Susan Finan	531	-	-	-	531	5
Malachy Molloy	1,395	813	217	149	2,574	8
Kieran O'Dowd	184	-	-	-	184	1
John Gardiner	553	-	-	-	553	6

#### Amounts paid in 2015 to members who attended meetings in 2014

Paraic Cosgrove	84				84
Clodagh Geraghty	367				367
Mary Kelly	19				19
Patrick Kilbane	273		812		1,085
Nonnie McGee	24				24
Jarlath Munnely	34				34
Paddy O'Hora	8				8
Eddie Staunton	117				117
Teresa O'Rourke	28				28
Una O'Gara	119				119
Mary Barrett	24				24
Matt Lyons	152				152
David Cawley	129				129
Paul Conmy	152				152
Dara Mulvey	304				304
Hubert Keaney	92				92
Martin Baker	12				12
Damian Brennan	28				28
Francis Gilmartin	301				301
Ken Maguire	113				113
<b>Total</b>	<b>18,999</b>	<b>10,828</b>	<b>3,443</b>	<b>1,076</b>	<b>34,346</b>

There were 8 Board Meetings in the period 01/01/2015 to 31/12/2015.

## **Mayo Sligo and Leitrim Education and Training Board**

Notes to The Financial Statements - Year Ended 31 December 2015

### **26 Capital Commitments**

At the end of 2015, the ETB had committed and contracted to build an extension to Davitt College, Castlebar, Co Mayo, at a cost of €473,327, an extension to Drumshanbo Vocational School, Drumshanbo, Co Leitrim, at a cost of €771,853 and a number of smaller projects amounting to about €350,000 - totalling €1.6 million - all of which will be Exchequer funded.

### **27 Contingencies**

At the date of approval of these financial statements, legal proceedings in respect of events that occurred before 31 December 2015 have been initiated against Mayo, Sligo and Leitrim Education and Training Board.

These proceedings may have a net cost to Mayo, Sligo and Leitrim ETB of €100,000.

28 Property Register

2) Properties and land not currently in use:

Category	Location	Status	Annual Rent	Lease expiry
St. Patrick's College	Ballycastle, Co. Mayo	Owned	n/a	n/a
Gurteen Post Primary School	Gurteen, Co. Sligo	Owned	n/a	n/a
Drumkeerin Vocational School	Drumkeerin, Co Leitrim	Owned	n/a	n/a
Mohill (old) Vocational School	Cloone Road, Mohill, Co. Leitrim	Owned	n/a	n/a
Newport site (6.25 acres purchased in 2001 for £194,500)	Newport, Sligo	Owned	n/a	n/a
Lahardane site (1 rood (0.25 acre) purchased in 1965 for £150)	Lahardane, Co. Mayo	Owned	n/a	n/a

3) Properties leased to 3rd parties

The following properties are leased to 3rd parties.

Property/land	Occupied by	Status	Annual rent	Lease expiry
Old Vocational School, Ballina, County Mayo <sup>a</sup>	Mayo IRD	Owned	€0	10/03/2021
Old Vocational School, Charlestown, County Mayo <sup>a</sup>	Various community groups	Owned	€0	Ongoing
Old courthouse, Easkey, Co. Sligo	Ballinacarrow Community Centre Committee	Owned	€100	2036
Riverside, Sligo <sup>b</sup>	Sligo Sport and Recreation Partnership	Leased	€0	Ongoing
Beltra Hall, Beltra, Co. Sligo	Various community groups	Owned	€ 1,000	n/a
Benwiskin Centre, Ballinrillick, County Sligo	Benwiskin Centre	Owned	€800	2036
Corballa School, County Sligo	North West Parents and Friends	Owned	€3,800	2017
Ballinamore Vocational School, County Leitrim	Ballinamore Childcare CLG	Owned	€ 285	Ongoing license
Marion College, Mohill, County Leitrim	Leitrim Development Company	Owned	€ 193	Ongoing license
Kinlough Technical School, County Leitrim	Leitrim County Council / Kinlough Community Playgroup	Owned	€ 446	Ongoing license
Tubbercurry site, County Sligo <sup>c</sup>	Tubbercurry Development Group	Owned	€1,850	2037
Lisnalgur site (9.25 hectares purchased in 2007 for €6.25 million)	Farmer	Owned	€2,378	n/a

<sup>a</sup> No rent was received in 2015. Both properties are the subject of dispute, being pursued by legal representatives with a view to having the properties returned to MSLETB usage.

<sup>b</sup> The Riverside building is leased by MSLETB from Sligo County Council - for which MSLETB is not required to pay rent. No lease agreement is in place between MSLETB and Sligo County Council. MSLETB has sub-let the building to the Sligo Sport and Recreation Partnership (SSRP). There is no lease in place between MSLETB and SSRP and the rental charge is nil.

<sup>c</sup> Two separate sections of this land leased to two different community groups (for playground and sports pitch).

## **Mayo Sligo and Leitrim Education and Training Board**

Notes to The Financial Statements - Year Ended 31 December 2015

### **29 Approval of the Financial Statements**

The Financial Statements for the year ended 31/12/2015 were approved by the Board of MSLETB on 18 December 2017.