

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

**Financial Statements For The Year Ended 31 December 2017**

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

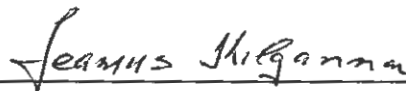
In preparing those accounts, the Board is required to:

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

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013.

The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature :



Seamus Kilgannon

Chairperson

Date

17/12/18

## 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 16 March 2015. The Code of Governance was adopted by MSLETB at its meeting of 23 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. The Audit Committee met 4 times in 2017. The Finance Committee met 2 times in 2017.

#### Responsibility for the System of Internal Control

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

#### Key Control Procedures

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

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

The system of internal 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 and 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 and AG.

An internal audit service is provided by the Internal Audit Unit (IAU) -- Education and Training Boards. The most recent internal audit conducted in 2017 covered the area of Procurement and Payment of Goods and Services by Mayo, Sligo and Leitrim ETB Training Centre for year ended 31 December 2016. During 2017, there was one internal audit report finalised covering:

Adequacy and effectiveness of internal controls in the areas of Teacher Allocation and Cooperation Hours. (carried out in November 2016 - reported on in August 2017). The Opinion Report issued by internal audit noted that Mayo, Sligo and Leitrim ETB has an adequate system of internal control pertaining to Teacher Allocation and Cooperation Hours.

The Audit Committee expressed its concern about the inadequate level of IAU-ETB audits of Mayo, Sligo and Leitrim ETB and the consequential lack of audit reports and findings which inform the Audit Committee in the performance of their duties.

## Mayo Sligo and Leitrim Education and Training Board

### Statement on Internal Control

#### 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 control was undertaken by the Board in respect of 2017, 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 and AG in its management letters.

The Audit Committee has received Internal Audit Reports issued over the past 5 years. All recommendations are reviewed by Management to ensure all recommendations have either been implemented or are in the process of implementation.

A Risk Management Policy was adopted by the Board in 2015, with a Risk Register compiled in 2016. Actions in respect of addressing identified risks were carried out throughout 2017 and IPB facilitated a workshop on 22 November 2017 to review the Risk Register and to review Compliance with the Code of Practice for the Governance of ETBs (CL 0018/2015). A presentation to the Audit Committee took place on 12 December 2017 on the top identified risks for the organisation.

MSLETB is fully committed to complying with EU and national procurement regulations and guidelines. However, given the nature of the organisation, with decentralised purchasing in 19 schools and 21 centres throughout Mayo, Sligo and Leitrim, full compliance has and will remain a challenge for MSLETB. There are instances where goods and services have been procured locally in line with MSLETB procurement policy but the cumulative value across all sites exceeds the national tendering threshold. Goods and services in five categories, to the value of €520,000, procured in 2017 were not procured fully in accordance with National Procurement Guidelines. This represents approximately 3% of non-pay expenditure. Significant effort has been made by MSLETB in 2017 and 2018 to ensure compliance. Throughout 2017 and 2018 competitions were run / national frameworks activated / contracts put in place in respect of two of these categories to the value of €166,000. For another category, contracts are currently being progressed with the Office of Government Procurement to the value of €66,000. Competitions for the remaining categories of goods and services are being advanced in 2018 - 2019.

MSLETB did not meet its obligation to provide annual pension statements to employees in 2017. This will continue to be a major challenge for MSLETB until we have an IT system capable of generating pension statements and until all of our historical manual records are collated and inputted onto this system. There are plans for a national shared services for the single public service pension scheme which operates in MSLETB since 2013. With regard to MSLETB's other pensions schemes, we have been advised that pensions are not part of the scope for the current payroll shared services package which will be rolled out to ETBs in the next two years, but pensions will be one of the continuous improvement projects associated with this package going forward. No timeframe has been outlined for this project. Pensions are a high risk area for ETB's and this has been raised with the Department of Education and Skills by Education and Training Boards Ireland (ETBI).

#### Accounting Records

The system for recording financial transactions used by the majority of the former VECs is an out-dated single entry system that is not fit for purpose. MSLETB require a new fit for purpose integrated accounting and management information system. This is a matter of concern for both the executive and the Audit Committee of MSLETB. Pending approval for a new system MSLETB continues to work with the Department of Education and Skills and the Project Management Office with regard to Finance Shared Services. Both the Finance Committee and the Audit Committee have conveyed their ongoing concerns that the lack of an appropriate contemporary financial reporting system remains a significant risk which is impacting on many areas of work including the preparation and submission of the annual financial statements in a timely and effective manner.

The Statement on Internal Control was reviewed and approved by the Board of Mayo, Sligo and Leitrim Education and Training Board at their meeting on 17 April 2018.

Signature : Seamus Kilgannon Date 17/12/18  
Seamus Kilgannon Chairperson



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

### **Report for presentation to the Houses of the Oireachtas** **Mayo, Sligo and Leitrim Education and Training Board**

#### **Opinion on financial statements**

I have audited the financial statements of Mayo, Sligo and Leitrim Education and Training Board for the year ending 31 December 2017 as required under the provisions of 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 2017 and the state of affairs of the Board at 31 December 2017; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

#### **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 Mayo, Sligo and Leitrim 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 and the statement on internal control. 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 there was a material level of non-compliance with national procurement rules in respect of goods and services procured in 2017, and the steps planned to deal with this.

#### ***Adequacy of internal audit***

The statement on internal control discloses that the Audit Committee has expressed its concern about the adequacy of the internal audit resources available to the Board and to the Committee.



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

### *ICT environment*

The statement on internal control draws attention to the significant organisational challenges and potential control weaknesses of having an out-dated financial management system that is not fit for purpose. The Board expects this to be addressed by the introduction of a financial management shared service across the education and training board sector.

### *Governance issues*

The statement on internal control also discloses that

- the Finance Committee met only twice during the year
- there was no review by the Board of the effectiveness of the system of internal control in respect of 2017.

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

**20 December 2018**

## Appendix to the report

### Responsibilities of Board Members

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

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

### Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Mayo, Sligo and Leitrim Education and Training Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude whether the financial statements properly present the income and expenditure of the Board and whether the statement of balances, as represented by the statement of current assets and current liabilities presents the state of affairs of the Board.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### Information other than the financial statements

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

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

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are 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 there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

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



## Mayo Sligo and Leitrim Education and Training Board

Financial Statements - Year Ended 31 December 2017

### Activities and Pay Costs

#### 1 Main Activity

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

Service	Number of Locations	Number of Participants *	Number of Beneficiaries **
Primary Level	-	-	-
Second Level and Post Leaving Cert.	19	5,499	-
Further Education	19	-	11,560
Training	2	-	2,580
Part-time / Night Classes	5	1,067	-

\* A participant is a person who attends a structured program either full or part time provided by MSLETB.

\*\* A beneficiary is a person who avails of a service provided by MSLETB.

#### 2 Other Services

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

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

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

#### 3 Pay Costs

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

Pay range*	No. Employees	Cost in 2017 €
0 - 59,999	1350	24,905,499
60,000 - 69,999	173	11,171,155
70,000 - 79,999	115	8,446,213
80,000 - 89,999	18	1,528,504
90,000 - 99,999	18	1,727,877
100,000 - 109,999	1	102,458
110,000 - 119,999	5	572,068
120,000 - 129,999	1	120,280
<b>Total:</b>	<b>1681</b>	<b>48,574,054</b>

\* Pay ranges include employers' PRSI.

The ETB did not make pension contributions in respect of employees in 2017

The ETB made Pension Related Deductions from employees amounting to €1,796,064 which were remitted to the Department of Education and Skills

## 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 2017

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

Mayo, Sligo and Leitrim Education and Training Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013.

Community National Schools came under the Patronage of the ETB with the commencement of the 2017/2018 academic year.

#### 2. Significant Accounting Policies

##### (a) Basis of Presentation

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

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

##### (b) Basis of Preparation

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

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

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

##### (c) Tangible Fixed Assets

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

##### (d) Stocks

All consumable stocks are expensed as purchased.

##### (e) Superannuation

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

Staff employed since 2013 are included in the Single Public Service Pension Scheme.

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 on behalf of the ETB.

##### (f) Lease Rentals

All lease rentals are expensed as incurred.

##### (g) Reclassifications

A review of the classification of assets and liabilities was carried out which resulted in reclassifications which has restated some of the 2016 amounts on the Statement of Current Assets and Current Liabilities. There has been no overall net effect to the Net Current Assets/Liabilities or Revenue Surplus/Deficit.

## Mayo Sligo and Leitrim Education and Training Board

### Operating Statement For The Year Ended 31 December 2017

	Note	Year ended 31/12/2017 €	Year ended 31/12/2016 €
<b>RECEIPTS</b>			
Post Primary Schools and Head Office Grants	1	39,454,907	37,906,879
Primary School Grants	2	-	-
Further Education and Training Grants	3	31,895,124	30,228,597
Student Support Services Grants	4	-	2,000
Youth Services Grants	5	832,968	403,089
Agencies and Self-Financing Projects	6	5,716,067	5,079,548
Capital Grants	7	1,200,178	1,535,028
		79,099,244	75,155,141
<b>PAYMENTS</b>			
Post Primary Schools and Head Office	8	40,294,711	37,629,330
Primary School	9	-	-
Further Education and Training	10	30,894,367	30,493,292
Student Support Services	11	32,178	98,905
Youth Services	12	811,132	421,927
Agencies and Self-Financing Projects	6	4,982,169	5,353,825
Capital	7	1,075,295	2,040,507
		78,089,852	76,037,786
<b>Cash Surplus / (Deficit) For Year</b>		1,009,392	(882,645)
<b>Movement in Other Net Current Assets</b>	23	(887,268)	940,969
<b>Accrual Revenue Surplus / (Deficit) For Year</b>		122,124	58,324
<b>Revenue Surplus / (Deficit) at 01/01/2017</b>		(136,828)	(195,152)
<b>Revenue Surplus / (Deficit) at 31/12/2017</b>		(14,704)	(136,828)

Signed / Dated

*Seamus Kilgannon*  
17/12/18

Chairperson Seamus Kilgannon

*Tom Grady*  
17/12/2018

Acting Chief Executive Tom Grady

The notes on pages 11 to 29 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 2017

	Note	31/12/2017	31/12/2016
		€	€
<b>Current Assets</b>			
Recurrent State Grants	15	594,099	131,822
Capital State Grants	16	318,073	446,088
Other Recurrent Income	17	227,177	414,174
Third Party Debtors	18	392,918	358,402
Bank Balance		9,549,236	8,539,844
		<u>11,081,503</u>	<u>9,890,330</u>
<b>Current Liabilities</b>			
Recurrent State Grants	19	3,187,558	3,257,480
Capital State Grants	20	787,976	928,880
Other Recurrent Income	21	4,337,397	3,536,724
Pay and Expense Liabilities	22	2,783,276	2,304,074
		<u>11,096,207</u>	<u>10,027,158</u>
<b>Net Current Assets / (Liabilities)</b>		<u>(14,704)</u>	<u>(136,828)</u>

Represented By

<b>Revenue Surplus / (Deficit)</b>	<u>(14,704)</u>	<u>(136,828)</u>
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Analysis of Revenue Surplus / (Deficit)

Programme	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)
	31/12/2017	in 2017	31/12/2016
	€	€	€
Schools and Head Office	(14,704)	122,124	(136,828)
	<u>(14,704)</u>	<u>122,124</u>	<u>(136,828)</u>

Signed / Dated

  
Chairperson Seamus Kilgannon 17/12/18

  
Acting Chief Executive Tom Grady

17/12/2018

The notes on pages 11 to 29 form part of these financial statements

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

Notes to The Financial Statements - Year Ended 31 December 2017

		<b>Year Ended</b>	<b>Year Ended</b>
		<b>31/12/2017</b>	<b>31/12/2016</b>
<b>1 Schools and Head Office Receipts</b>			
	<b>Sponsoring Department / Funder</b>	<b>€</b>	<b>€</b>
<b>PAY</b>			
Post Primary Schools and Head Office Net Cash Grant	Education and Skills	33,650,608	32,086,730
Retained Superannuation Contributions	Education and Skills	2,009,346	1,974,289
		<hr/>	<hr/>
		35,659,954	34,061,019
<b>NON PAY</b>			
Post Primary Schools and Head Office Net Cash Grant	Education and Skills	1,990,178	2,309,781
Tuition Fees	Parents / Students	474,577	481,116
Insurance Dividend	Irish Public Bodies	96,018	63,851
Bank Interest	Bank	946	2,808
Rent	Other	7,341	8,851
Repeat Leaving Certificate Fees	Parents / Students	-	-
Annual Local Contribution	County Councils	-	-
Other	Other	877	-
		<hr/>	<hr/>
		2,569,937	2,866,407
 <b>ASSOCIATED PROGRAMMES</b>			
School Services Support Fund	Education and Skills	547,202	529,916
Book Grant	Education and Skills	133,659	128,610
Deis Grant and Home School Liaison	Education and Skills	115,743	109,327
Transition Year	Education and Skills Parents & Students	91,033	85,950
Junior Certificate School Programme	Education and Skills	40,025	40,600
Leaving Cert Applied (Per Capita)	Education and Skills	14,345	14,345
Foreign Language Assistant	Education and Skills	2,844	-
Traveller Capitation	Education and Skills	10,251	18,693
Physics, Chemistry, and Science	Education and Skills	3,211	3,419
Special Class Grant	Education and Skills	1,910	2,559
Transport Escort	Education and Skills	30,890	27,821
Inservice Courses	Education and Skills	5,114	13,051
Special Needs Equipment	Education and Skills	11,756	5,162
ICT Infrastructure	Education and Skills	174,560	-
Junior Certificate Administration Grant	Education and Skills	2,514	-
Specialised Equipment	Education and Skills	39,959	-
		<hr/>	<hr/>
		1,225,016	979,453
		<hr/>	<hr/>
		<b>39,454,907</b>	<b>37,906,879</b>
		<hr/>	<hr/>
<b>2 Primary School Receipts</b>			
Capitation Grant	Education and Skills	-	-
Ancillary Service Grant	Education and Skills	-	-
Book Scheme Grant	Education and Skills	-	-
Deis Grant	Education and Skills	-	-
School Transport Grant	Education and Skills	-	-
Miscellaneous Grants	Education and Skills	-	-
		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>

Mayo Siigo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

		Year Ended 31/12/2017	Year Ended 31/12/2016
<b>3 FURTHER EDUCATION AND TRAINING RECEIPTS</b>	<b>Sponsoring Department / Funder</b>	<b>€</b>	<b>€</b>
<b>Further Education</b>			
VTOS	SOLAS, Parents/Students	3,574,281	3,668,554
Youthreach	SOLAS	2,679,104	2,652,916
Adult Literacy, Community Education, ESOL, ITABE and DEIS			
Family Literacy	SOLAS, NALA, Parents / Students	2,037,781	1,878,461
Back to Education Initiative	SOLAS, Parents/Students	1,587,416	1,545,189
Adult Education Guidance Service	SOLAS	410,395	370,321
Youthreach Special Needs Initiative	SOLAS	94,151	106,652
Adult Refugee Programme	SOLAS	160,000	-
Arts Education	SOLAS	-	25,000
QQI Locally Devised Assessment	SOLAS	110,437	152,886
PLC Capitation and Non Pay	SOLAS, Parents/Students	366,382	350,586
PLC Govt Levy	SOLAS, Parents/Students	37,665	-
Guidance/Counselling/Psychological Services	SOLAS	33,638	15,137
QQI External Authenticators	SOLAS	25,993	12,500
Continuing Professional Development YR and VTOS	SOLAS	78,427	16,666
Quality Framework	SOLAS	14,693	3,417
Senior Traveller Centres	SOLAS	-	68,333
Innovation Fund	SOLAS	-	30,000
ETBI Enhancement Fund	SOLAS	11,400	-
FE Premises Repairs and Maintenance	SOLAS	315,688	-
FE Central Services Initiatives	SOLAS	15,000	-
Legacy Adult Refugee Programme	SOLAS	76,674	-
Legacy Traveller Training Centres	SOLAS	335,613	-
		<b>11,964,738</b>	<b>10,896,618</b>
<b>Training</b>			
Specialist Training Providers (STP)	SOLAS	3,371,643	4,055,171
Local Training Initiatives	SOLAS	2,250,311	2,490,157
Bridging Foundation and Skills Training	SOLAS	3,514,264	3,640,895
Training Centre Staff and Operations	SOLAS	3,707,955	3,215,528
Community Training Centres	SOLAS	1,713,520	1,643,614
Traineeships	SOLAS	1,605,003	1,976,104
Apprenticeship	SOLAS	3,611,896	2,129,336
Evening Courses	SOLAS	155,794	166,947
On-Line/Blended Learning/Library	SOLAS	-	13,135
Other / Miscellaneous	Parents/Students	-	1,092
		<b>19,930,386</b>	<b>19,331,979</b>
<b>Total</b>		<b>31,895,124</b>	<b>30,228,597</b>
<b>4 STUDENT SUPPORT SERVICES RECEIPTS</b>			
Grants and Scholarships	Education and Skills	-	2,000
		<b>-</b>	<b>2,000</b>
<b>5 YOUTH SERVICES RECEIPTS</b>			
Youth Work Act	Children and Youth Affairs	132,705	140,299
Youth Club Grant	Children and Youth Affairs	64,425	58,568
Youth Work Capital	Youth Work Ireland / Children and Youth Affairs	23,617	7,644
Youth Special Projects - Disadvantaged Youth	Children and Youth Affairs	29,520	28,114
Youth Employability Initiative	Children and Youth Affairs	20,300	20,301
Mental Health Project	Health	-	9,450
Youth Club Equipment	Children and Youth Affairs	423,688	-
Regional Drugs Task Force Awareness Programme	Health	138,713	138,713
		<b>832,968</b>	<b>403,089</b>

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

### 6 AGENCIES and SELF-FINANCING PROJECTS

Item	Project	Sponsoring Department / Funder	Year Ended 31/12/2017				Year Ended 31/12/2016	
			Receipts	Payments		Receipts	Payments	
			€	Pay €	Non Pay €	Total €	€	€
1	School Completion	Children and Youth Affairs / Tusla / Mayo County Council / Leader	311,595	263,315	45,396	308,711	313,134	320,758
2	Examination Supervision	Education and Skills / State Examination Commission	153,186	151,165	1,021	152,186	169,857	165,577
3	Skills for Work	Education and Skills / Dublin and Dun Laoghaire Education and Training Board	337,531	156,854	61,676	218,530	281,514	186,080
4	Skills ETB	Education and Skills / City of Dublin Education and Training Board	20,630	12,000	33,161	45,161	54,494	50,888
5	Cycle to Work Scheme	Staff	26,151	-	25,508	25,508	17,231	17,865
6	Childcare CE Scheme	Leitrim Development Company and Leitrim County Childcare Committee	22,930	-	-	-	11,345	-
7	Activation and Family Support BTEI	Social Protection	-	-	-	-	-	660
8	Networking Grant NCCA		-	-	-	-	-	912
9	Music Education Partnership	Music Generation Network and Partners / Mayo County Council / Sligo County Council / Leitrim County Council / Parents / Students	860,758	564,118	255,724	819,842	768,304	948,478
10	Entreprise Grant	Sligo County Council	-	-	195	195	420	434
11	Girls Active	Parents / Students / Mayo County Council	8,768	860	1,885	2,745	2,000	1,082
12	Leargas Ballinode	Leargas	-	-	-	-	400	2,100
13	Local Sports Partnership	Sligo Sports and Recreation Partnership Ltd	700,000	336,080	240,052	576,132	670,000	685,916
14	NWHB Corbolla Parents and Friends	Parents / Students	3,800	-	-	-	3,810	-
15	Sailing / Sport	Sligo County Council and Parents / Students	23,433	19,950	3,378	23,328	17,747	23,961
16	School Meals	Social Protection / Others	378,828	-	373,531	373,531	341,843	330,747
17	Students with Disabilities	Higher Education Authority	41,192	26,363	5,575	31,938	20,107	32,886
18	CETA	Mayo, Sligo and Leitrim Education and Training Board	-	-	-	-	-	3,021
19	Erasmus	Leargas	120,666	1,280	37,044	38,324	22,334	4,214
20	Mind Yourself Conference	Mayo Mental Health Assoc, Parents/Students	3,000	-	1,677	1,677	4,300	3,734
21	Seconed Teacher Salary	Mayo Sports Partnership	75,439	67,901	-	67,901	74,014	64,382
22	Adult Refugee Programme	City of Dublin Education and Training Board	-	-	7	7	-	17,878
23	Childcare Equality and Diversity	Mayo County Council Childcare Committee	-	-	-	-	-	969
24	Outdoor Pursuits Course	SOLAS	-	-	-	-	-	101,543
25	Student Bequest Moyne College	Donor	-	-	7,185	7,185	-	1,198
26	Comhairle na nOg	Foroige	-	-	-	-	41,000	20,000
			<b>3,087,907</b>	<b>1,599,886</b>	<b>1,093,015</b>	<b>2,692,901</b>	<b>2,813,854</b>	<b>2,985,283</b>

## Mayo Sligo and Leitrim Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2017

#### 6 AGENCIES and SELF-FINANCING PROJECTS

Item	Project	Sponsoring Department / Funder	Year Ended 31/12/2017				Year Ended 31/12/2016	
			Receipts	Payments		Receipts	Payments	
				Pay	Non Pay			Total
			€	€	€	€	€	
1	School Activities	Parents/ Students, Staff and Other	1,595,100	783	1,524,404	1,525,187	1,340,002	1,547,215
2	Outdoor Education Centre - Achill	Education and Skills/Third Party	342,356	261,010	108,395	369,405	339,864	354,245
3	Retirement Function	Staff, Others	-	-	-	-	3,711	3,670
4	Book Loan Scheme	Parents/ Students	146,428	-	91,491	91,491	151,384	158,105
5	PLC Locally Raised Funds	Parents/ Students	392,396	-	181,032	181,032	330,128	234,962
6	School Canteens	Parents/ Students	7,380	-	3,027	3,027	3,892	29
7	Easkey Tuck Shop	Parents/ Students	12,740	-	10,841	10,841	10,773	9,482
8	Grange Canteen	Parents/ Students	10,075	3,202	7,407	10,609	5,825	3,952
9	Homework Club	Parents/ Students	11,155	9,594	-	9,594	13,690	7,337
10	Insurance Claims	Irish Public Bodies	26,290	-	27,745	27,745	13,104	13,971
11	Mock Examinations	Parents/ Students	35,652	858	18,844	19,702	18,685	24,400
12	NCC Canteen	Parents/ Students	7,230	5,620	2,952	8,572	6,092	4,961
13	Nifty Foroige WWGS Corran College	Parents/ Students	-	98	635	733	950	-
14	School Tours	Parents/ Students	41,058	-	29,672	29,672	27,594	4,532
15	Other Sources Consolidated Account	Various	-	-	-	-	-	1,681
16	Employee Oonation	Staff	300	-	300	300	-	-
17	Student Bequest Coola	Donor	-	-	284	284	-	-
18	Student Bequest Grange	Donor	-	-	1,074	1,074	-	-
			<b>2,628,160</b>	<b>281,165</b>	<b>2,008,103</b>	<b>2,289,268</b>	<b>2,265,694</b>	<b>2,368,542</b>
<b>AGENCIES and SELF-FINANCING PROJECTS</b>			<b>5,716,067</b>	<b>1,881,051</b>	<b>3,101,118</b>	<b>4,982,169</b>	<b>5,079,548</b>	<b>5,353,825</b>

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

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



Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

7 CAPITAL		Year Ended 31/12/2017	Year Ended 31/12/2016	
		€	€	
<b>Receipts</b>				
Education and Skills		873,043	1,063,450	
SOLAS		268,635	453,934	
Other		58,500	17,644	
		<b>1,200,178</b>	<b>1,535,028</b>	
<b>Payments</b>				
Item	Location	Expenditure Type		
	<b>Mayo</b>			
1	Davitt College Castlebar	Extension Phase II	37,219	463,820
2	Moyne College Ballina	Summer Works 2015 Windows	-	60,728
3	St Josephs Charlestown	Furniture & Equipment 2016	-	40,570
4	St Tiernans Crossmolina	Temporary Accommodation 2016	23,263	39,317
5	St Josephs Charlestown	Emergency Works 2016 Boiler Replacement	-	38,233
6	St Josephs Charlestown	Emergency Works 2016 Electrical Works	7,713	19,193
7	Further Education Castlebar (Kingsbridge)	Purchase of Building and Fit Out	-	18,553
8	St Josephs Charlestown	Emergency Works 2016 Sewerage / Drainage	-	10,824
9	St Patricks College, Lacken Cross Killala	Summer Works 2014 Toilets	101	9,833
10	Moyne College Ballina	Emergency Works 2016 Electrical Work	-	5,529
11	St Tiernans Crossmolina	Furniture and Equipment 2016	-	4,074
12	Moyne College Ballina	Summer Works 2014	28,712	3,379
13	Colaiste Chomain Rossport	Digital Equipment for Techspace Project	-	1,645
14	Colaiste Pobail Acla	Summer Works 2016 Upgrade Toilets	-	615
15	Colaiste Chomain Rossport	All Weather Pitch	55,482	-
16	Colaiste Chomain Rossport	Summer Works 2015 Windows	1,907	-
17	Colaiste Pobail Acla	Emergency Works 2015	23,966	-
18	Colaiste Pobail Acla	Refurbish Home Economics Room and Flat Roof	256,083	-
19	Colaiste Pobail Acla	Replacement Water Tank	5,412	-
20	Davitt College Castlebar	PE Hall	22,893	-
21	Moyne College Ballina	Replacement Furniture 2017	9,865	-
22	Moyne College Ballina	Student Lockers	3,255	-
23	St Brendans College Belmullet	Asbestos Removal	3,512	-
24	St Brendans College Belmullet	CNC Laser	15,683	-
25	St Brendans College Belmullet	Extension	80,643	-
26	St Brendans College Belmullet	Replacement Furniture 2017	7,125	-
27	St Brendans College Belmullet	Summer Works 2014	10,465	-
28	St Josephs Charlestown	Engineering Room	94,817	-
29	St Josephs Charlestown	Furniture 2017	3,995	-
Subtotal			692,111	716,313

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

Notes to The Financial Statements - Year Ended 31 December 2017

		Year Ended 31/12/2017	Year Ended 31/12/2016
<b>7 CAPITAL</b>			
	Subtotal	692,111	716,313
<b>Item</b>	<b>Location</b>	<b>Expenditure Type</b>	
	<b>Sligo</b>		
	1 Coola Post Primary School Riverstown	Extension	25,045
	2 Colaiste lascaigh Easkey	Summer Works Scheme 2015	11,229
	3 Coola Post Primary School Riverstown	Furniture and Equipment	9,069
	4 Colaiste lascaigh Easkey	Emergency Works 2015	5,628
	5 Grange Post Primary School	Emergency Works 2015	2,983
	6 Ballinode College Sligo	Special Centre for Disabled Children	2,287
	7 Grange Post Primary School	Furniture and Equipment	725
	8 Corran College Ballymote	Summer Works Scheme 2014	545
	9 Ballinode College Sligo	Metalwork	202
	10 Coola Post Primary School Riverstown	Summer Works	124
	11 Colaiste lascaigh Easkey	Furniture 2017	-
	12 Colaiste lascaigh Easkey	Additional Accommodation	-
	13 Coola Post Primary School Riverstown	Phase 3 Extension	-
	14 Grange Post Primary School	Complex Rent	-
	15 Grange Post Primary School	Summer Works 2017	-
<b>Item</b>	<b>Location</b>	<b>Expenditure Type</b>	
	<b>Leitrim</b>		
	16 Drumshanbo Vocational School	ASD unit	690,443
	17 Mohill Community College	Football Pitch	32,180
	18 Lough Allen College Drumkeerin	Classroom Extension and Fire Upgrade	22,702
	19 Lough Allen College Drumkeerin	Art Equipment	15,259
	20 Drumshanbo Vocational School	SES 2014 Window Replacements	10,737
	21 Lough Allen College Drumkeerin	Design & Graphics	8,243
	22 Carrigallen Vocational School	SWS 2014 Mechanical and Electrical	7,146
	23 Mohill Community College	Design and Graphics	4,600
	24 Drumshanbo Vocational School	Design and Graphics	4,540
	25 Drumshanbo Vocational School	Music / Drama	3,695
	26 Carrigallen Vocational School	Furniture and Equipment	2,442
	27 Lough Allen College Drumkeerin	Summer Works	2,362
	28 Lough Allen College Drumkeerin	Equipment and furniture	1,970
	29 Lough Allen College Drumkeerin	Music / Drama	1,500
	30 Drumshanbo Vocational School	Metalwork Room	517
	31 Carrigallen Vocational School	Science Lab Equipment	468
	32 Leitrim Administrative Office Carrick - on - Shannon	Refurbishment	322
	33 Lough Allen College Drumkeerin	PE Equipment	247
	34 Lough Allen College Drumkeerin	Summer Works Scheme Roof Repairs	237
	35 Carrigallen Vocational School	Furniture 2017	-
	36 Carrigallen Vocational School	Special Needs Equipment 2016	-
	37 Lough Allen College Drumkeerin	Replacement Water Tank	-
	38 Lough Allen College Drumkeerin	Foul Water System	-
	<b>Other</b>		
	39 Training Centre	Capital	456,747
		<b>1,075,295</b>	<b>2,040,507</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

8 Post Primary Schools and Head Office Payments	Year Ended 31/12/2017			Year Ended 31/12/2016
	Pay	Non Pay	Total	Total
	€	€	€	€
<b>PAY</b>				
Instruction	32,259,702	-	32,259,702	30,325,684
Administration	2,868,093	-	2,868,093	2,548,942
Maintenance	1,116,014	-	1,116,014	1,135,774
	<u>36,243,809</u>	<u>-</u>	<u>36,243,809</u>	<u>34,010,400</u>
<b>NON PAY</b>				
Administration	-	1,306,720	1,306,720	1,241,197
Maintenance	-	1,008,269	1,008,269	1,041,153
Instruction	-	304,795	304,795	392,123
	<u>-</u>	<u>2,619,784</u>	<u>2,619,784</u>	<u>2,674,473</u>
<b>ASSOCIATED PROGRAMMES</b>				
School Services Support Fund	117,612	570,515	688,127	538,796
Book Grant	552	161,019	161,571	156,069
Deis Grant and Home School Liaison	13,991	187,547	201,538	86,433
Transition Year	261	99,925	100,186	64,782
Junior Certificate School Programme	-	37,816	37,816	26,941
Leaving Cert Applied (Per Capita)	-	9,467	9,467	9,237
Foreign Language Assistant	-	2,844	2,844	-
Traveller Capitation	-	5,601	5,601	5,741
Physics, Chemistry, and Science	-	1,212	1,212	650
Special Class Grant	2,261	4,370	6,631	8,061
Transport Escort	29,804	-	29,804	16,735
Inservice Courses	2,805	5,960	8,765	5,579
Exam Appeal Refunds	-	-	-	-
DEIS Disadvantage Funding	-	-	-	750
School Development Planning Initiative	-	1,253	1,253	895
Assistive Technology Grant	-	7,862	7,862	5,636
Engineering / Technology Grant	-	760	760	2,874
Woodwork Health & Safety	-	1,628	1,628	994
ICT Grant	-	12,735	12,735	12,632
PE Equipment (Special Needs)	-	1,676	1,676	1,152
ICT Infrastructure	363	112,508	112,871	-
Leaving Cert Technology	-	10,139	10,139	500
Specialised Equipment	-	28,632	28,632	-
	<u>167,649</u>	<u>1,263,469</u>	<u>1,431,118</u>	<u>944,457</u>
	<u>36,411,458</u>	<u>3,883,253</u>	<u>40,294,711</u>	<u>37,629,330</u>

**Post Primary Schools and Head Office Payments**

These relate to the provision of second level and PLC programmes provided in 19 locations, catering for 5,499 participants as well as night classes in 5 locations, catering for 1,067 participants.

9 Primary School Payments	Year Ended 31/12/2017			Year Ended 31/12/2016
	Pay	Non Pay	Total	Total
	€	€	€	€
Capitation Grant	-	-	-	-
Ancillary Service Grant	-	-	-	-
Book Scheme Grant	-	-	-	-
Deis Grant	-	-	-	-
School Transport Grant	-	-	-	-
Miscellaneous Grants	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Primary School Payments**

MSLETB does not have any schools providing primary school programme.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

10 Further Education and Training Payments

	Year Ended 31/12/2017				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2016
	€	€	€	€	€
<b>Further Education</b>					
VTOS	1,666,108	234,036	1,691,742	3,591,886	3,757,045
Youthreach	1,834,287	379,612	518,166	2,732,065	2,560,771
Adult Literacy, Community Education, ESOL, ITABE and DEIS Family Literacy	1,866,202	560,954	-	2,427,156	2,060,530
Back to Education Initiative	1,390,603	267,967	-	1,678,570	1,672,611
Adult Education Guidance Service	349,019	77,129	-	426,148	376,562
Youthreach Special Needs Initiative	81,233	10,090	-	91,323	-
Arts Education	-	28,739	-	28,739	25,680
QOI Locally Devised Assessment	129,357	-	-	129,357	120,663
PLC Capitation	53,417	203,139	-	256,556	-
PLC Expenditure	-	-	-	-	97,393
Guidance/Counselling/Psychological Services	24,814	5,000	-	29,814	39,396
QOI External Authenticators	-	-	-	-	2,551
Continuing Professional Development YR and VTOS	181	21,029	-	21,210	11,514
Quality Framework	3,658	7,924	-	11,582	10,227
Special Initiatives Disadvantaged Adults	-	-	-	-	104,464
Senior Traveller Centres	55,759	-	-	55,759	81,031
Innovation Fund	-	12,300	-	12,300	2,280
FE Premises Repairs and Maintenance	-	208,331	-	208,331	-
	7,454,638	2,036,250	2,209,908	11,700,796	10,942,718
<b>Training</b>					
Specialist Training Providers (STP)	-	2,068,493	1,345,621	3,414,114	3,779,101
Local Training Initiatives	-	266,812	1,908,717	2,195,529	2,487,921
Bridging Foundation and Skills Training	-	1,652,692	1,692,801	3,345,493	4,062,683
Community Training Centres	-	1,063,089	568,897	1,631,986	1,640,394
Traineeships	70,173	652,996	753,885	1,477,054	1,865,784
Apprenticeship	-	648,152	2,747,967	3,396,119	2,190,344
Operating Costs	2,305,607	1,236,314	-	3,542,121	3,501,306
Evening Courses	163,450	27,705	-	191,155	23,041
Other	-	-	-	-	-
	2,539,430	7,636,253	9,017,888	19,193,571	19,550,574
<b>Total</b>	<b>9,994,068</b>	<b>9,672,503</b>	<b>11,227,796</b>	<b>30,894,367</b>	<b>30,493,292</b>

Further Education and Training Payments

These relate to the provision of Further Education programmes in 19 locations, catering for 11,560 beneficiaries, as well as training in 2 locations, catering for 2,580 beneficiaries.

11 STUDENT SUPPORT SERVICES PAYMENTS

Grants and Scholarships	922	31,256	-	32,178	98,905
PLC Grants	-	-	-	-	-
	<b>922</b>	<b>31,256</b>	<b>-</b>	<b>32,178</b>	<b>98,905</b>

12 YOUTH SERVICES PAYMENTS

Youth Work Act	83,364	38,947	-	122,311	170,172
Youth Club Grant	-	62,487	-	62,487	56,950
Youth Work Capital	-	22,436	-	22,436	7,644
Youth Special Projects Disadvantaged Youth	-	29,520	-	29,520	46,444
Youth Employability Initiative	-	15,330	-	15,330	-
Youth Mental Health	-	(400)	-	(400)	486
Youth Peace 3	-	-	-	-	1,518
Youth Club Equipment	-	420,735	-	420,735	-
Regional Drugs Task Force Awareness Programme	-	138,713	-	138,713	138,713
	<b>83,364</b>	<b>727,768</b>	<b>-</b>	<b>811,132</b>	<b>421,927</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

13 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office	Primary Schools	Further Education and Training	Programme				Capital	Total Year Ended 31/12/2017	Total Year Ended 31/12/2016
				Student Support Services	Youth Services	Agencies and Self-financing				
	€	€	€	€	€	€	€	€	€	
<b>State funding received</b>										
Education and Skills	38,799,001	-	-	-	-	132,930	873,043	39,804,974	38,464,792	
SOLAS	-	-	31,728,382	-	-	-	268,635	31,997,017	30,635,792	
Tusla	-	-	-	-	-	311,595	-	311,595	313,784	
State Examinations Commission	-	-	-	-	-	153,186	-	153,186	169,857	
Children and Youth Affairs	-	-	-	-	694,255	-	-	694,255	254,826	
Dublin and Dun Laoghaire Education and Training Board	-	-	-	-	-	337,531	-	337,531	281,514	
City of Dublin Education and Training Board	-	-	-	-	-	20,630	-	20,630	54,494	
Employment Affairs and Social Protection	-	-	-	-	-	378,528	-	378,528	340,538	
Léargas	-	-	-	-	-	120,666	-	120,666	22,734	
Health	-	-	-	-	-	138,713	-	138,713	138,713	
Higher Education Authority	-	-	-	-	-	41,192	-	41,192	20,107	
Foroige	-	-	-	-	-	-	-	-	41,000	
Leitrim Development Company	-	-	-	-	-	21,880	-	21,880	11,675	
Arts, Heritage, Regional, Rural and Gaeltacht Affairs	-	-	-	-	-	-	-	-	1,645	
Music Generation Network and Partners	-	-	-	-	-	463,326	-	463,326	441,343	
County Councils Music Generation & Sailing Sport	-	-	-	-	-	117,619	-	117,619	99,628	
Sports Partnership	-	-	-	-	-	775,439	-	775,439	744,014	
	<b>38,799,001</b>	<b>-</b>	<b>31,728,382</b>	<b>-</b>	<b>694,255</b>	<b>3,013,235</b>	<b>1,141,678</b>	<b>75,376,551</b>	<b>72,036,456</b>	
<b>Non-State funding applied to State-funded schemes</b>										
Parents/Students - tuition and repeat exam fees	525,647	-	-	-	-	-	-	525,647	481,117	
Parents/Students - OEC Receipts	-	-	-	-	-	209,426	-	209,426	213,399	
Parents/Students Further Education and Training	-	-	71,597	-	-	-	-	71,597	57,485	
Parents/Students - Sailing / Sport	-	-	-	-	-	26,701	-	26,701	13,747	
Professional Development Service for Teachers	25,205	-	-	-	-	-	-	25,205	27,520	
Bank - interest	946	-	-	-	-	-	-	946	3,808	
Irish Public Bodies - dividends	96,018	-	-	-	-	-	-	96,018	76,955	
County Councils	-	-	400	-	-	-	58,500	58,900	17,316	
Parents/Students - Music Generation	-	-	-	-	-	285,313	-	285,313	231,634	
Other	8,090	-	94,745	-	-	1,350	-	104,185	8,142	
	<b>655,906</b>	<b>-</b>	<b>166,742</b>	<b>-</b>	<b>-</b>	<b>522,790</b>	<b>58,500</b>	<b>1,403,938</b>	<b>1,131,123</b>	
<b>Other Non-State funding</b>										
Parents/Students	-	-	-	-	-	2,248,784	-	2,248,784	1,934,064	
Other	-	-	-	-	-	16,799	-	16,799	24,345	
Staff	-	-	-	-	-	26,882	-	26,882	29,153	
Irish Public Bodies	-	-	-	-	-	26,290	-	26,290	-	
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,318,755</b>	<b>-</b>	<b>2,318,755</b>	<b>1,987,562</b>	
<b>Total</b>	<b>39,454,907</b>	<b>-</b>	<b>31,895,124</b>	<b>-</b>	<b>694,255</b>	<b>5,854,780</b>	<b>1,200,178</b>	<b>79,099,244</b>	<b>75,155,141</b>	

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

14 State Funding

Primary Grantor Department/Office	2017 Final Grant awarded	2017							31/12/2017 Amount due from/ (deferred income) grantor <sup>f</sup>
		01/01/2017 Amount due from/ (deferred income) grantor <sup>a</sup> €	Prior Year Corrections <sup>f</sup>	Receipts direct from Grantor €	Receipts from other sources <sup>b,c</sup> €	Total receipts €	Cash expenditure <sup>d</sup> €	Change in debtors and accruals €	
<b>Education and Skills</b>									
Post Primary Schools and Head Office	Pay <sup>e</sup> 35,659,954 Non-Pay 2,669,937 Associated Programmes 1,148,868	(495,878) (274,420) (1,460,567)	396,778 (145,465) (6,133)	(33,650,608) (1,990,178) (1,148,868)	(2,009,346) (579,759) (76,148)	(35,659,954) (2,569,937) (1,225,016)	36,243,809 2,619,784 1,431,118	(118,004) 74,327 60,395	366,751 (173,587) (1,200,203)
Capital	Student Support - Outdoor Education Centres 132,930	(482,792) (116,828) 201,346	- - (245,180)	(1,141,678) - (132,930)	(58,500) - (209,426)	(1,200,178) - (342,356)	1,075,295 32,178 369,405	137,772 - 20,135	(469,903) (84,650) 3,350
<b>Total Education and Skills*</b>	<b>40,793,326</b>	<b>(2,629,139)</b>	<b>-</b>	<b>(38,064,262)</b>	<b>(2,933,179)</b>	<b>(40,997,441)</b>	<b>41,771,589</b>	<b>174,625</b>	<b>122,124</b>
<b>Other Funders</b>									
SOLAS	Further Education and Training 31,728,382	(575,442)	-	(31,728,382)	(166,742)	(31,895,124)	30,894,367	219,241	(1,356,958)
Children and Youth Affairs & Health	Youth Affairs & Regional Drugs Task Force Awareness Programme 311,595	(126,805)	-	(832,968)	-	(832,968)	811,132	3,829	(144,812)
Children and Youth Affairs/Tusla	Agency - School Completion Programme 378,528	(179,877)	-	(311,595)	-	(311,595)	308,711	4,851	(177,910)
Employment Affairs and Social Protection	Agency - School Meals Dublin and Dunlaoghaire Education and Training Board 337,531	6,805	-	(378,528)	(300)	(378,828)	373,531	38,945	40,453
City of Dublin Education and Training Board	Agency - Skills for Work Skills ETB 20,630	(712,745)	-	(337,531)	-	(337,531)	218,530	7,492	(824,254)
State Examinations Commission	Examination Supervision 153,186	(69,921)	-	(20,630)	-	(20,630)	45,161	16	(45,374)
County Councils & Music Generation	Music Education Partnership and Sports Partnership Erasmus 120,666	(1,646)	-	(153,186)	-	(153,186)	152,186	-	(2,646)
Leargas	Students with Disabilities 41,192	(180,454)	-	(1,356,385)	(312,013)	(1,668,398)	1,489,948	41,934	(316,970)
Higher Education Authority	Childcare CE Scheme 21,880	(18,120)	-	(120,666)	-	(120,666)	38,324	38,069	(62,393)
Leitrim Development Company		(15,758)	-	(41,192)	-	(41,192)	31,938	4,390	(20,622)
		(34,009)	-	(21,880)	(1,050)	(22,930)	-	-	(56,939)
<b>Total Other</b>	<b>35,302,943</b>	<b>(1,907,972)</b>	<b>-</b>	<b>(35,302,943)</b>	<b>(480,105)</b>	<b>(35,783,048)</b>	<b>34,363,828</b>	<b>358,767</b>	<b>(2,968,425)</b>
<b>Total</b>	<b>76,096,269</b>	<b>(4,537,111)</b>	<b>-</b>	<b>(73,367,205)</b>	<b>(3,413,284)</b>	<b>(76,780,489)</b>	<b>76,135,417</b>	<b>533,392</b>	<b>122,124</b>

Notes

- a Opening balances Balances are reported on an accruals basis. Some balances have been restated from 2016 to account for adjustments agreed with the Department of Education and Skills.
- b Receipts from other sources Post-Primary Schools and Head Office Pay and Non-Pay grants are funded by the Department of Education and Skills having regard to anticipated income from other sources. In the case of Non-Pay, a shortfall in income that leads to excess expenditure gives rise to a deficit. Excess income is due to the Department and is not considered part of the current year grant funding - in 2017, income exceed the anticipated receipts by €79,759.
- c Receipts from other sources Post-Primary Schools and Head Office Pay Grant awarded was expected to be funded by direct receipts from the grantor of €33,650,608 and retained superannuation deductions of €2,005,566. In the event, receipts relating to superannuation deductions retained by MSLTEB were €2,009,346 (€3,780 more than anticipated) and are included in receipts from the Department of Education and Skills in Note 13 - Analysis of Receipts by Funder
- d Cash expenditure Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay, and in certain Further education programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. In 2017, non-pay expenditure was €24,174 greater than the limit and the further education limits were not exceeded.
- e Total Education and Skills The difference between the total amount paid directly by State Departments/offices of €73,367,205 above and the total in Note 13 - Funding - of €75,376,551 is represented by the Superannuation retained of €2,009,346.
- f Prior Year Corrections An ongoing / continuing review of the balances on assets and liabilities has resulted in the need to reclassify spending between different programmes.

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

	31/12/2017	31/12/2016
	€	€
<b>15 Current Assets - Recurrent State Grants</b>		
Amount due from Education and Skills		
Pay Grant Underfunding	366,751	-
Superannuation Receipts Shortfall	-	-
Associated Grant Underfunding	217,794	122,268
Third Level Grant Underfunding	-	-
Amount due from SOLAS	-	-
Amount due from Children and Youth Affairs	9,554	9,554
	<b>594,099</b>	<b>131,822</b>
<b>16 Current Assets - Capital State Grants</b>		
Amount due from Education and Skills	318,073	446,088
	<b>318,073</b>	<b>446,088</b>
<b>17 Current Assets - Other Recurrent Income</b>		
Amount due from Other Programme Funders (State)	143,546	143,734
Amount due from Other Programme Funders (Non State)	83,631	270,440
	<b>227,177</b>	<b>414,174</b>
<b>18 Current Assets - Third Party Debtors</b>		
Bank Interest	-	833
School Meals	-	14,312
Sports Partnership	-	6,168
Expenses to be Recouped	68,410	46,000
Community Training Centres	112,000	96,000
Local Training Initiatives	72,549	55,130
Specialist Training Providers	139,959	139,959
	<b>392,918</b>	<b>358,402</b>

## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

	31/12/2017	31/12/2016
	€	€
<b>19 Current Liabilities - Recurrent State Grants</b>		
Amount due to Education and Skills		
Pay Grant Overfunding	-	495,878
Associated Grants Unspent	1,417,997	1,584,481
Local Receipts / Receivables Excess	173,587	274,420
Scholarship Grants Unspent	84,650	116,828
Amount due to Solas	1,356,958	665,451
Amount due to Tusla	-	-
Amount due to Youth Affairs	154,366	120,422
	<b>3,187,558</b>	<b>3,257,480</b>
<b>20 Current Liabilities - Capital State Grants</b>		
Amount held for Education and Skills	787,976	928,880
	<b>787,976</b>	<b>928,880</b>
<b>21 Current Liabilities - Other Recurrent Income</b>		
Amount held for Students	2,470,437	2,106,616
Amount held for Other Programme Funders (State)	1,606,851	1,171,378
Amount held for Other Programme Funders (Non State)	260,109	258,730
	<b>4,337,397</b>	<b>3,536,724</b>
<b>22 Pay and Expense Liabilities</b>		
Pay Liabilities	414,085	493,438
Expense Liabilities	2,369,191	1,810,636
	<b>2,783,276</b>	<b>2,304,074</b>



## Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

### 23 Movement in Other Net Current Assets

	Balance as at 31/12/2017	Balance as at 31/12/2016	Movement in Period
	€	€	€
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	594,099	131,822	462,277
Increase/(Decrease) in Capital State Grants Receivable	318,073	446,088	(128,015)
Increase/(Decrease) in Other Recurrent Income Receivable	227,177	414,174	(186,997)
Increase/(Decrease) in Third Party Debtors	392,918	358,402	34,516
	<u>1,532,267</u>	<u>1,350,486</u>	<u>181,781</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	3,187,558	3,257,480	69,922
(Increase)/Decrease in Capital State Grant Liabilities	787,976	928,880	140,904
(Increase)/Decrease in Other Recurrent Income Liabilities	4,337,397	3,536,724	(800,673)
(Increase)/Decrease in Pay and Expense Liabilities	2,783,276	2,304,074	(479,202)
	<u>11,096,207</u>	<u>10,027,158</u>	<u>(1,069,049)</u>
 Net Movement			 <u><u>(887,268)</u></u>

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

Notes to The Financial Statements - Year Ended 31 December 2017

**24 Remuneration**

	2017	2016
	€	€
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	48,574,054	45,878,409
Termination benefits	-	-
	<u>48,574,054</u>	<u>45,878,409</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	48,574,054	45,878,409
	<u>48,574,054</u>	<u>45,878,409</u>

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

Pay range*	No. Employees	Cost in 2017
		€
0 - 59,999	1350	24,905,499
60,000 - 69,999	173	11,171,155
70,000 - 79,999	115	8,446,213
80,000 - 89,999	18	1,528,504
90,000 - 99,999	18	1,727,877
100,000 - 109,999	1	102,458
110,000 - 119,999	5	572,068
120,000 - 129,999	1	120,280
<b>Total:</b>	<b>1681</b>	<b>48,574,054</b>

\* Pay ranges include employers' PRSI.

**(c) Termination Benefits**

2017	2016
€	€

There were no termination benefit settlements during the year.

-	-
<u>-</u>	<u>-</u>

**(d) Key Management Personnel**

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

	2017	2016
	€	€
Salary	384,218	274,109
Allowances	-	19,160
Termination Benefits	-	-
	<u>384,218</u>	<u>293,269</u>

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

	2017	2016
	€	€
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Basic Salary	117,729	115,756
Other	-	-
	<u>117,729</u>	<u>115,756</u>

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

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

Notes to The Financial Statements - Year Ended 31 December 2017

**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 31 December 2017 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	Other	Total	No. Board Meetings Attended
	€	€	€	€	€	
Christy Hyland	1,226	9,945	527	350	12,048	7
Malachy Molloy	3,255	4,685	617	430	8,987	5
Mary Bohan	679	3,676	1,229	670	6,254	7
Paddy O'Rourke	1,587	604	1,416	685	4,292	7
Seamus Kilgannon	868	1,568	368	349	3,153	7
Tom Connolly	897	-	475	327	1,699	5
Donna Sheridan	565	-	489	-	1,054	6
Enda Stenson	635	-	383	-	1,018	4
Margaret Gormley	555	165	-	-	720	7
Annie May Reape	104	-	394	216	714	3
Tereasa McGuire	287	129	-	121	537	5
Joseph Queenan	370	113	-	-	483	4
John Caulfield	473	-	-	-	473	5
Therese Ruane	377	-	-	-	377	4
Enda Cawley	345	-	-	-	345	6
Sinead Dore	279	-	-	-	279	5
John Gardiner	165	-	-	-	165	4
Paul Ainsworth	106	-	-	-	106	-
Kieran O'Dowd	103	-	-	-	103	3
Susan Finan	90	-	-	-	90	5
Evelyn Cafferty	-	-	-	-	-	- Resigned April 2017
<b>Total</b>	<b>12,966</b>	<b>20,885</b>	<b>5,898</b>	<b>3,148</b>	<b>42,897</b>	

Seamus Kilgannon is the Chairperson of Mayo, Sligo and Leitrim Education and Training Board.

Mary Bohan is the Mayo, Sligo and Leitrim Education and Training Board representative on the board of Education and Training Boards Ireland

**26 Chief Executive's Travel Expenses**

	2017	2016
	€	€
Domestic Travel	7,882	8,338
Foreign Travel (No Trips)	-	-
	<b>7,882</b>	<b>8,338</b>

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

### **Notes to The Financial Statements - Year Ended 31 December 2017**

#### **27 Capital Commitments**

At the end of 2017, the ETB had total capital commitments of €199,810 consisting of :

The partial replacement of a roof at Drumshanbo Vocational School, Drumshanbo, Co. Leitrim - €94,010

The provision of temporary accommodation of a double prefabricated structure in Grange Post-Primary School, Grange, Sligo - €60,507

The upgrade of toilets at Grange Post-Primary School, Grange, Co. Sligo - €45,293

All commitments will be Exchequer funded.

#### **28 Contingencies**

At the date of approval of these financial statements, legal proceedings in respect of events that occurred before 31 December 2017 have been initiated against Mayo, Sligo and Leitrim Education and Training Board.

The costs of these proceedings to Mayo, Sligo and Leitrim Education and Training Board are unknown as the case has yet to be heard by the High Court, but it is expected that all costs will be reimbursed by MSLETB's insurers.

#### **29 Pension Related Deductions**

€ 1,796,064 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

#### **30 Annual Contribution to Education and Training Boards Ireland.**

Mayo, Sligo and Leitrim ETB made a contribution of €42,700 to ETBI in 2017.

#### **31 Provision of National Service**

Mayo, Sligo and Leitrim ETB did not coordinate / provide any national services for or on behalf of other ETB's during the period.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

32 Mayo, Sligo and Leitrim ETB provides educational services from the properties listed below:

1) Properties in use by MSLETB

Category	Location	Status	Annual Rent	Lease expiry
<b>Administrative Offices</b>				
Head office, Mayo	Newtown, Castlebar, Co. Mayo, F23 DV78	Owned	n/a	n/a
Sligo office	Quay Street, Sligo, F91 XH96	Owned	n/a	n/a
Leitrim office	Carrick-on-Shannon, Co. Leitrim, N41 W2X7	Owned	n/a	n/a
<b>Schools</b>				
<b>Mayo:</b>				
Coláiste Pobail Acla	Achill, Co. Mayo, F28 CP49	Owned	n/a	n/a
Davitt College	Springfield, Castlebar, Co. Mayo, F23 VY15	Owned	n/a	n/a
Gaelcholáiste Chomáin	Rosspport, Co. Mayo, F26 YR99	Owned	n/a	n/a
Moyne College	Cathedral Road, Ballina, Co. Mayo, F26 W884	Owned	n/a	n/a
St. Brendan's College	Belmullet, Co. Mayo, F26 C782	Owned	n/a	n/a
St. Joseph's Community College	Charlestown, Co. Mayo, F12 WE19	Leased	€10	31/08/2034
St. Patrick's College	Lacken Cross, Killala, Co. Mayo, F26 NW52	Owned	n/a	n/a
St. Tiernan's College	Crossmolina, Co. Mayo, F26 WK25	Owned	n/a	n/a
<b>Sligo:</b>				
Ballinode College	Ballinode, Sligo, F91 DY66	Owned	n/a	n/a
Coláiste Iascaigh	Easkey, Co. Sligo, F26 EC56	Owned	n/a	n/a
Coláiste Iascaigh, Old Courthouse, Easkey	Easkey, Co. Sligo, F26 Y489	Leased	€0	Expired, in negotiations
Coola Post Primary School	Coola, Riverstown, Co. Sligo, F52 XE71	Owned	n/a	n/a
Corran College	Ballymote, Co. Sligo, F56 DP86	Owned	n/a	n/a
Grange Post Primary School	Grange, Co. Sligo, F91 F722	Owned	n/a	n/a
<b>Leitrim:</b>				
Carrigallen Vocational School	Carrigallen, Co. Leitrim, H12 TD72	Owned	n/a	n/a
Drumshanbo Vocational School	Drumshanbo, Co. Leitrim, N41 D623	Owned	n/a	n/a
Lough Allen College	Drumkeerin, Co. Leitrim, N41 XT98	Owned	n/a	n/a
Mohill Community College	Mohill, Co. Leitrim, N41 YT72	Owned	n/a	n/a
<b>Colleges of Further Education:</b>				
Castlebar College of Further Education	Newtown, Castlebar, Co. Mayo, F23 EW84	Owned	n/a	n/a
Sligo College of Further Education	Ballinode, Sligo, F91 DY66	Owned	n/a	n/a
Westport College of Further Education (Carrowbeg)	Newport Road, Westport, Co. Mayo, F28 TP82	Owned	n/a	n/a
North Connacht College	Tubbercurry, Co. Sligo, F91 X883	Owned	n/a	n/a
<b>Further Education and Training Centres:</b>				
<b>Mayo:</b>				
Ballina Training Centre	Carrowcushlaun West, Ballina, Co. Mayo, F26 P278	Leased	€80,000	31/05/2021
Claremorris Part-time Further Education Centre	Chapel Lane, Claremorris, Co. Mayo, F12 F5W7	Leased	€24,000	Expired, in negotiations
Outdoor Education Centre	Achill, Co. Mayo, F28 H7F2	Owned	n/a	n/a
VTOS	Swinford, Co. Mayo, F12 DC93	Owned	n/a	n/a
VTOS/Youthreach <sup>a</sup>	Cathedral Road, Ballina, Co. Mayo, F26 FEF4	Owned	n/a	n/a
VTOS/Youthreach/Further education	Ballinrobe, Co. Mayo, F31 FK54	Owned	n/a	n/a
Youthreach	Kiltimagh, Co. Mayo, F12 CK33	Owned	n/a	n/a
Further Education / VTOS	Belmullet, Co. Mayo, F26 D8H2	Leased	€25,000	30/09/2019
Further Education Centre	Ballina, Co. Mayo, F26 E264	Leased	€25,430	31/12/2023
Further Education Centre	Ballyhaunis, Co. Mayo, F35 A064	Leased	€6,824	31/08/2018
Further Education Centre	Lucan Street, Castlebar, Co Mayo F23 FW70	Owned	n/a	n/a
<b>Sligo:</b>				
Adult Education Centre, Sligo	Castle Street, Sligo, F91 DK33	Leased	€40,632	31/05/2019
Ballinode College / Sligo College of Further Education	Clarion Village, Ballinode, Sligo, F91 A2FP	Leased	€17,600	Expired, in negotiations
Sligo Training Centre	Ballytivnan, Sligo, F91 N284	Owned	n/a	n/a
Youthreach	Cleveragh Ind. Est., Sligo, F91 FY68	Leased	€34,000	31/12/2039
<b>Leitrim:</b>				
PLC - Mayflower, Drumshanbo <sup>b</sup>	Drumshanbo, Co. Leitrim, N41 Y8P6	Leased	€12,000	Expired, in negotiations
Adult Education - Bee Park Centre, Manorhamilton <sup>b</sup>	Manorhamilton, Co. Leitrim, F91 HCD9	Leased	€3,600	Expired, in negotiations
Adult Education - Presentation House, Carrick-on-Shannon	Carrick-on-Shannon, Co. Leitrim, N41 A2H5	Leased	€16,500	Expired, in negotiations

During the year ended 31 December 2017, two employees of the ETB provided accommodation for specialised courses ran on their premises. In the first case, the amount paid for these services was €16,000. In the second case, the amount paid for these services was €8,000.

<sup>a</sup> The property at Cathedral Road, Ballina is leased to Mayo IRD and no rent has been received in respect of this lease. However, MSLETB also use part of this building.

<sup>b</sup> Rental agreements were put in place during 2016/2017.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

32 MSLETB provides educational services from the properties listed below:

2) Properties and land not currently in use:

Category	Location	Status	Annual Rent	Lease expiry
St. Patrick's College	Ballycastle, Co. Mayo, F26 W544	Owned	n/a	n/a
Gurteen Post Primary School	Gurteen, Co. Sligo, F56 D654	Owned	n/a	n/a
Mohill (old) Vocational School	Cloone Road, Mohill, Co. Leitrim, N41 K316	Owned	n/a	n/a
Newport site (6.25 acres purchased in 2001 for €194,500)	Newport, Co. Mayo	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		Annual rent	Lease expiry
Old Vocational School, Ballina, Co. Mayo, F26 K3K0 <sup>a</sup>	I.R.D. North Mayo - West Sligo CLG	Owned	€0	10/03/2021
Old Vocational School, Charlestown, Co. Mayo, F12 E2D1 <sup>a</sup>	Various community groups	Owned	€0	Expired, in negotiations
Drumkeerin Vocational School, Drumkeerin, Co. Leitrim, N41 PX93	Drumkeerin Community Centre	Owned	n/a	n/a
Ballinacarrow Community Centre, Co. Sligo, F56 CY96	Ballinacarrow Community Centre Committee	Owned	€100	2036
Beltra Hall, Beltra, Co. Sligo, F91 VX97	Various community groups	Owned	€1,000	n/a
Benwiskin Centre, Ballinrillick, Co. Sligo, F91 A389	Benwiskin Centre	Owned	€800	2036
Corballa School, Co. Sligo, F26 C9D7	North West Parents and Friends	Owned	€3,800	2017
Ballinamore Vocational School, Co. Leitrim, N41 EW90	Ballinamore Childcare CLG	Owned	€285	Expired, in negotiations
Marion College, Mohill, Co. Leitrim, N41 CY58	Leitrim Development Company	Owned	€193	Expired, in negotiations
Kinlough Technical School, Co. Leitrim, F91 P7YE (Kinlough Community Childcare CLG) / F91 AR26 (Kinlough Library)	Kinlough Community Childcare CLG / Leitrim County Council	Owned	€446	Expired, in negotiations
Tubbercurry site, Co. Sligo <sup>b</sup>	Tubbercurry Development Group	Owned	€1,850	2037
Lisnalgur site, Co. Sligo (9.25 hectares purchased in 2007 for €6.25 million)	Farmer	Owned	€2,378	n/a

<sup>a</sup> No rent was received in 2017. 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> 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 2017

### **33 Approval of the Financial Statements**

The Financial Statements for the year ended 31/12/2017 were approved by the Board of Mayo, Sligo and Leitrim Education and Training Board on 17/4/2018.