

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

**Financial Statements For The Year Ended 31 December 2019**

## 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: John Caulfield

Chairperson: John Caulfield

Date: 15-12-20

## Mayo Sligo and Leitrim Education and Training Board

### Statement on The System of Internal Control

Mayo Sligo and Leitrim Education and Training Board (ETB) 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 assets, Liabilities and functions of the former County Vocational Education Committees of Mayo, Sligo and Leitrim.

The Code of Governance for ETBs is set out in Circular Letter 02/2019, which was issued by the Department of Education and Skills to all ETBs in January 2019. The Code of Governance 02/2019 was adopted by MSLETB at its meeting on 19 February 2019. Prior to the adoption of The Code of Governance 02/2019 MSLETB operated under the Code of Governance 08/2015.

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

#### Responsibility for the System of Internal Control

As Chairperson of MSLETB, 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.

A new board was constituted for MSLETB on 31/7/2019 and at its meeting of 12/11/2019 the board completed the appointment of the new Finance and Audit and Risk Committees.

#### 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) expenditures are reported on a monthly basis to MSLETB Directors. In addition there are three 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 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 and reports to the board whether the Chief Executive is, in the internal auditor's opinion, operating adequate and appropriate systems of control.

An Internal Audit function is provided by the Internal Audit Unit – Education and Training Boards.

The audit findings are based on the IAU-ETBs terms of reference and the Internal audit unit provides an overall audit opinion on the area audited.

The overall opinion is based on the findings identified during the audit and the range of possible opinions are as follows:

- Comprehensive – system of internal control is adequate and operates effectively
- Adequate – system of internal control is generally adequate and operates effectively
- Inadequate – system of internal control is inadequate and does not operate effectively

The following internal audit reviews have been carried out since the 01 January 2019.

#### • Procurement

This report was finalised in December 2019 and the Opinion Report issued by internal audit noted that Mayo, Sligo and Leitrim ETB has an adequate system of internal control pertaining to procurement. The report included 15 recommendations, 5 High, 7 Medium and 3 Low. 1 has been implemented with the other 14 in progress or scheduled to be progressed in 2020. Mandatory procurement training for all budget holders is scheduled for early December 2020.

#### • School Bank Accounts

This report was finalised in June 2020 and the Opinion Report issued by internal audit noted that Mayo, Sligo and Leitrim ETB has an inadequate system of internal control pertaining to school bank accounts. The report included 21 recommendations, 9 High, 9 Medium and 3 Low.

Schools in Mayo and Leitrim operate bank accounts which are managed locally. There are no bank accounts in the Sligo schools. The IAU Report identified weaknesses in the areas of procedures and guidelines, training, segregation of duties and responsibilities in addition to the requirement for additional monitoring and review. To address these matters MSLETB has prepared detailed Financial Management Guidelines for School and Centres and will be providing appropriate training and support for staff in schools and centres commencing Q1 2021. In addition MSLETB has reviewed the supervision, controls and recording systems in place in tuck shops and canteens and is implementing improvements set out in the Financial Management Guidelines for Schools and Centres. Additionally the Executive Management Team have made the decision to close all school bank accounts from 1 January 2021.

The Audit Committee had 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 but this situation has improved during 2019.

## Mayo Sligo and Leitrim Education and Training Board

### Statement on The System of Internal Control

#### Breaches of System of Internal Control

##### 1. Non-compliance with procurement guidelines

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 22 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. The amount of non-compliant procurement in 2019 was €1,553,000. The breakdown of this figure is as follows Buildings €233,000, School Transport €28,000, Course Consumables €191,000, School Catering €281,000, Class Materials €30,000, Contract Cleaning €77,000, Engineering Supplies €56,000, Exams papers €70,000, Information Technology €174,000, Office Equipment €77,000, Telephones €26,000, Printing Services €30,000 School Books €75,000, School Furniture €42,000, Security €29,000, Stationery €50,000 and School Tours €84,000. Significant effort has been made by MSLETB in 2019 and 2020 to ensure compliance. In late 2018 and 2019, following competitive procurement processes, new contracts were put in place in respect of one category of expenditure with annual expenditure totalling approximately €75,000. In the case of another category of expenditure totalling to approximately €70,000 there are only 2 suppliers in the marketplace both of which are utilised by MSLETB. In the case of 2 suppliers where contracts expired during 2019 MSLETB has gone back to tender for one of these totalling approximately €26,000 and a new contract is about to be put in place with another supplier with spend totalling approximately €120,000. MSLETB will continue to progress tendering processes for the remaining non-compliant expenditure during 2020. In addition, MSLETB has commenced the establishment of a contracts database for all contracts in excess of €25,000. This will assist in monitoring compliance with procurement rules. The MSLETB Corporate Procurement Plan and MAPP (multi-annual procurement plan) has been done and this will in 2020 assist us to further identify other areas of non-compliance informing further procurement projects. These areas will be addressed on a phased basis as resources allow. Given the nature of the organisation and the extent of spending under various categories and headings, full compliance, will remain a challenge.

##### 2. Inadequate IT systems and 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.

##### 3. Risk management

A formal risk management policy and risk management procedures for MSLETB was formulated and adopted by the Board in 2015 with a risk register compiled in 2016. It applies centrally and to all the services under the control of MSLETB. It is the intention of MSLETB to operate an integrated process for the management of risk and to incorporate risk management into the planning and evaluation processes in each of its centres and services. Actions in respect of addressing identified risks were carried out throughout 2019. There are 3 risk registers one for each Directorate of MSLETB and are all up to date as of Q4 2020 and have been reviewed by the Executive Management Team. The Audit and Risk Committee reviewed the high risk items from these registers at their meeting of 8th December 2020. The Executive Management Team plan to complete the Corporate Risk Register in the coming weeks.

##### 4. Single Public Service Pension Scheme

MSL ETB has started issuing Benefit Statements to full time employees of MSL ETB. MSL ETB have worked closely with our payroll software provider, to enable us to issue the benefit statements, however we have encountered a lot of difficulties in preparing statements for our part time employees, which on detailed review of our employees are the majority of our statements outstanding. The main issue regarding the issuing of the Benefit Statements to MSL ETB part time employees is the accuracy of the statements.

MSL ETB is engaging with our payroll software supplier to try and move the process on, we are hoping that the software provider will be available to try and assist MSL ETB to find an overall solution for the issue.

MSL ETB has provided the Pension Authority with updates regarding the progress the organisation has made in relation to issuing Pension Benefit Statements. MSL ETB will continue to be in regular contact with the Pension Authority until the issue has been fully resolved.

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). At this stage MSLETB would be around 10% compliant with issuing benefit statements. It should be noted that the Department of Education and Skills had previously provided additional funding for the issuing of Benefit Statements, however the Department informed MSLETB that they have ceased this additional funding for all ETB's. It is MSLETB's understanding that ETBI have written to the Department seeking reinstatement of the funding.

##### 5. Protected Disclosures

There were no protected disclosures in 2019.

##### 6. Fraud

During 2019 a case of suspected fraud was identified in the bank account of one of the MSLETB schools. An investigation team was established and investigations were conducted with relevant parties. A report on this case was submitted to the CE recommending the next course of action. The matter has been reported to An Garda Síochána who have commenced investigations. During 2018 irregularities arose in relation to the operation of a tuck shop in one of the ETB's schools. An investigation committee is being established with respect to this matter.

## Mayo Sligo and Leitrim Education and Training Board

### Statement on The System of Internal Control

#### Finance Committee Review

The Finance committee reviewed the Financial statements of MSLETB on the 23 March 2020 and recommended their adoption by the Board and submission of these to the Comptroller and Auditor General for audit.

#### Annual Review of Controls

MSLETB is committed to operating an efficient, effective and economic internal control system. A review of the effectiveness of the system of internal control in respect of 2019 was undertaken by the Audit and Risk Committee on the 20 March 2020.

On 20 March 2020 the Audit Committee reviewed the minutes of MSLETB Board and Finance Committee meetings and found no inconsistencies from the internal controls review by management.

The Statement on Internal Control was reviewed and approved by the Board of MSLETB at its meeting on 24 March 2020 and will be updated to reflect work that has progressed since 24 March 2020.

Chairperson  
John Caulfield



Date: 15-12-20





## **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 the financial statements**

I have audited the financial statements of Mayo, Sligo and Leitrim Education and Training Board for the year ended 31 December 2019 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities, and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2019 and the state of affairs of the Board at 31 December 2019, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

#### ***Basis of opinion***

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of 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, the statement on the system of internal control and a schedule of activities and pay costs. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

#### ***Non-compliance with procurement rules***

The statement on internal control discloses that in 2019 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

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

**23 December 2020**

## Appendix to the report

### Responsibilities of Board Members

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

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

### Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of 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 I identify material matters relating to the manner in which public business has been conducted.

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

I also report by exception if, in my opinion,

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



## Mayo Sligo and Leitrim Education and Training Board

### Financial Statements - Year Ended 31 December 2019

#### 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 & Post Leaving Certificate	19	5,420	-
Further Education and Training (FET)****	22	-	13,852
Part-time / Night Classes****	5	-	800

\* refers to locations owned or leased by the ETB.

\*\* For primary and second level this is based on the academic year enrolment.  
For FET and part-time / night classes this is based on the individual enrolments in the calendar year.

\*\*\* Beneficiaries refers to the total number of places taken up in the year. This is calculated by adding enrolments as on 1 January and all subsequent enrolments throughout the year.

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

#### 2 Other Services

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

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

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

#### 3 Pay Costs

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

Pay range	No. Employees	Cost in 2019* €
0 - 59,999	1,253	24,888,249
60,000 - 69,999	179	11,654,014
70,000 - 79,999	142	10,624,895
80,000 - 89,999	42	3,502,549
90,000 - 99,999	18	1,712,099
100,000 - 110,000	12	1,247,810
110,000 - 119,999	5	582,858
120,000 - 129,999	-	-
130,000 - 139,999	-	-
140,000 - 149,999	1	149,281
<b>Total:</b>	<b>1,652</b>	<b>54,361,755</b>

\* Costs in 2019 includes employers' PRSI.

The ETB did not make pension contributions in respect of employees in 2019. Since 2013 all new entrants are obliged to join the Single Public Pension Scheme.

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018- 2020) and the Public Service Pay and Pensions Act 2017. ASC has replaced the pension-related deduction (PRD) which ceased at the end of 2018. While PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pensionable remuneration.

The amount collected in 2019 was €1,791,543 which was remitted to the Department of Education and Skills.

## Mayo Sligo and Leitrim Education and Training Board

### Financial Statements - Year Ended 31 December 2019

#### Establishment of the Education and Training Board and the Accounting Policies

##### 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 benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure and Reform.

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

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid by the National Shared Services Office on behalf of the ETB. ETB's are responsible for the administration of their pensions. Pension funds are provided by the Department of Education and Skills.

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

###### (f) Lease Rentals

All lease rentals are expensed as incurred.

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

**Operating Statement For The Year Ended 31 December 2019**

	Note	Year ended 31/12/2019 €	Year ended 31/12/2018 €
<b>RECEIPTS</b>			
Post Primary Schools & Head Office Grants	1	44,418,447	43,215,188
Further Education and Training Grants	2	33,523,384	32,051,991
Student Support Services Grants	3	-	-
Youth Services Grants	4	852,210	620,467
Agencies & Self-Financing Projects	5	5,944,121	5,493,537
Capital	6	3,312,703	1,878,852
		<u>88,050,865</u>	<u>83,260,035</u>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	7	44,704,079	42,950,101
Further Education and Training	8	36,220,542	32,611,539
Student Support Services	9	4,583	12,482
Youth Services	10	831,891	588,147
Agencies & Self-Financing Projects	5	5,935,312	5,376,297
Capital	6	3,772,100	1,198,476
		<u>91,468,507</u>	<u>82,737,042</u>
<b>Cash surplus/(deficit) for year</b>		(3,417,642)	522,993
<b>Movement in other net current assets</b>	21	<u>3,500,224</u>	1,477,100
<b>Accrual revenue surplus/(deficit) for Year</b>		82,582	2,000,093
<b>Revenue surplus/(deficit) at 1 January</b>		1,985,389	(14,704)
<b>Revenue surplus/(deficit) at 31 December</b>	12	<u>2,067,971</u>	<u>1,985,389</u>

Signed:

John Caulfield

Chairperson John Caulfield

Date: 15-12-20

Signed:

Tom Grady

Acting Chief Executive Tom Grady

Date: 15/12/20

The notes on pages 10 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 2019

	Note	31/12/2019 €	31/12/2018 €
<b>Current Assets</b>			
Recurrent State Grants	13	1,072,880	407,996
Capital State Grants	14	505,894	356,355
Other Recurrent Income	15	45,479	42,440
Third Party Debtors	16	309,216	327,787
Bank Balance		6,654,587	10,072,229
		<u>8,588,056</u>	<u>11,206,807</u>
<b>Current Liabilities</b>			
Recurrent State Grants	17	1,700,044	2,757,441
Capital State Grants	18	1,191,887	1,183,828
Other Recurrent Income	19	1,160,238	934,529
Pay & Expense Liabilities	20	2,467,916	4,345,620
		<u>6,520,085</u>	<u>9,221,418</u>
<b>Net Current Assets / (Liabilities)</b>		<u><u>2,067,971</u></u>	<u><u>1,985,389</u></u>
<b>Represented by</b>			
Revenue surplus/(deficit) at 31 December	12	<u><u>2,067,971</u></u>	<u><u>1,985,389</u></u>

Analysis of revenue surplus/(deficit)	Retained Surplus / (Deficit)		Revenue Surplus / (Deficit)	
	31/12/2019 €		For 2019 €	31/12/2018 €
Programme				
Schools & Head Office	321,359		491,296	(169,937)
Further Education Programme(s)	-		(134)	134
Agency Programmes	26,120		(128,807)	154,927
Self-financing Programmes	1,720,492		(279,773)	2,000,265
	<u>2,067,971</u>		<u>82,582</u>	<u>1,985,389</u>
	12			

Signed:



Chairperson John Caulfield

Date: 15-12-20

Signed:



Acting Chief Executive Tom Grady

Date: 15/12/20

The notes on pages 10 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 2019

		Year Ended 31/12/2019	Year Ended 31/12/2018
1 Post Primary Schools & Head Office Receipts	Sponsoring Department/Funder	€	€
<b>Pay</b>			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	38,139,700	36,859,344
Retained Superannuation Contributions	Education and Skills	2,073,371	2,084,852
		<u>40,213,071</u>	<u>38,923,996</u>
<b>Non-Pay</b>			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	2,209,810	2,150,970
Tuition Fees	Parents/students	495,406	509,356
Insurance Dividend	Irish Public Bodies	17,634	47,430
IPB Capital Reserve	Irish Public Bodies	85,133	306,477
Rent	Other	5,653	4,805
		<u>2,813,636</u>	<u>3,019,038</u>
<b>Associated Programmes</b>			
School Services Support Fund	Education and Skills	568,461	555,059
Book Grant	Education and Skills	134,574	133,344
Dels Grant & Home School Liaison	Education and Skills	117,906	118,170
Transition Year	Education and Skills, Parents / Students	106,717	112,080
Junior Certificate School Programme	Education and Skills	41,472	48,226
Leaving Cert Applied (Per Capita)	Education and Skills	14,949	14,043
Foreign Language Assistant	Education and Skills	8,526	4,590
Traveller Capitation	Education and Skills	13,065	20,301
Physics, Chemistry, and Science	Education and Skills	3,380	4,706
Special Class Grant	Education and Skills	4,202	3,829
Transport Escort	Education and Skills	33,299	38,911
Inservice Courses	Education and Skills	3,415	3,389
Special Needs Equipment	Education and Skills	7,152	7,741
ICT Infrastructure	Education and Skills	267,451	172,315
Junior Certificate Administration Grant	Education and Skills	-	2,852
Gaeltacht School Recognition Scheme	Education and Skills	64,130	32,798
ETB Elections	Education and Skills	3,041	-
		<u>1,391,740</u>	<u>1,272,164</u>
<b>Total</b>		<u><u>44,418,447</u></u>	<u><u>43,215,188</u></u>



Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

		Year Ended 31/12/2019	Year Ended 31/12/2018
		€	€
<b>2 Further Education and Training Receipts</b>	<b>Sponsoring Department/Funder</b>		
<b>Further Education and Training</b>			
VTOS	SOLAS	4,222,068	3,612,461
Youthreach	SOLAS	3,156,733	3,199,808
Adult Literacy, Community Education (incl Arts), ESOL, ITABE and DEIS Family Literacy	SOLAS	2,537,314	2,237,900
Back to Education Initiative	SOLAS	1,810,031	1,530,452
Adult Education Guidance Service	SOLAS	444,498	490,305
Youthreach Special Needs Initiative	SOLAS	73,428	99,240
Adult Refugee Programme	SOLAS	(18,454)	240,290
Arts Education	SOLAS	-	30,000
QQI Locally Devised Assessment	SOLAS	188,167	60,920
PLC Capitation and Government Levy	SOLAS, Parents/Students	192,330	172,670
PLC Non Pay	SOLAS	(471,049)	103,020
Guidance/Counselling/Psychological Services	SOLAS	19,485	36,999
QQI Authentication / Certification / QA	SOLAS	159,979	121,745
Continuing Professional Development	SOLAS	31,085	35,608
Quality Framework	SOLAS	(7,899)	6,127
Innovation Fund	SOLAS	3,279	32,300
ETBI Enhancement Fund	SOLAS	3,215	11,272
FE Premises Repairs and Maintenance	SOLAS	805,874	397,567
FE Central Services Initiatives	SOLAS	-	(15,000)
Legacy Adult Refugee Programme	SOLAS	(20,000)	20,000
Legacy Traveller Training Centres	SOLAS	313,748	223,623
Blackspot Support	SOLAS	122,000	-
Blackspot Support Support	SOLAS	115,000	-
Skills for Work	SOLAS	(306,373)	353,128
Specialist Training Providers (STP)	SOLAS	2,658,301	3,514,259
Local Training Initiatives	SOLAS	2,200,014	2,055,183
Bridging Foundation and Skills Training	SOLAS	1,639,951	2,695,436
Training Centre Staff and Operations	SOLAS	4,489,006	3,789,578
Community Training Centres	SOLAS	2,204,603	1,679,028
Traineeships	SOLAS	1,046,994	1,896,217
Apprenticeship & Apprenticeship 2016+	SOLAS	5,358,539	3,507,733
Evening Courses	SOLAS	12,258	42,861
On-Line/Blended Learning/Library	SOLAS	-	(128,739)
Explore Programme	Education and Skills	37,361	-
Library Project	SOLAS	(2,416)	-
Skills to Advance - Route 2	SOLAS	178,000	-
Technology Enhanced Learning	SOLAS	245,000	-
Childcare	SOLAS	(18,686)	-
Other	SOLAS	100,000	-
<b>Total</b>		<b>33,523,384</b>	<b>32,051,991</b>
<b>3 Student Support Service Receipts</b>			
Grants and Scholarships	Education and Skills	-	-
		-	-
<b>4 Youth Service Receipts</b>			
Youth Work Act	Children and Youth Affairs	155,713	154,389
Youth Club Grant	Children and Youth Affairs	155,804	72,891
Youth Work Capital	Youth Work Ireland / Children and Youth Affairs	43,475	92,540
Youth Special Projects - Disadvantaged Youth	Children and Youth Affairs	317,692	163,495
Youth Employability Initiative	Children and Youth Affairs	42,259	-
Regional Drugs Task Force Awareness Programme	Health	137,267	137,152
		<b>852,210</b>	<b>620,467</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

5 Agencies and Self-Financing Projects

			Year Ended 31/12/2019			Year Ended 31/12/2018		
AGENCIES								
Item	Project	Sponsoring Department/Funder	Receipts			Payments		
			€	Pay €	Non Pay €	Total €	€	€
1	School Completion	Tusla	333,595	271,982	45,724	317,706	311,594	296,548
2	Examination Supervision	State Examinations Commission	141,438	139,346	635	139,981	166,719	163,217
3	Skills for Work	Dublin and Dun Laoghaire Education and Training Board	-	-	-	-	30,599	-
4	Skills ETB	City of Dublin Education and Training Board	-	1,223	3,696	4,919	-	9,246
5	Cycle to Work Scheme	Staff	24,244	-	24,244	24,244	25,580	25,580
6	Childcare CE Scheme	Leitrim Development Company and Leitrim County Childcare Committee	-	-	-	-	7,250	141
7	Music Education Partnership	Music Generation Network and Partners / Mayo County Council / Sligo County Council / Leitrim County Council / Parents / Students	1,056,730	645,105	212,275	857,380	945,877	914,760
8	Enterprise Grant	Sligo County Council	-	-	85	85	460	944
9	Girls Active	Parents / Students / Mayo County Council / Sligo County Council	10,506	1,718	3,983	5,701	7,635	8,900
10	Leargas Ballinode	Leargas	-	-	(400)	(400)	-	800
11	Local Sports Partnership	Sligo Sports and Recreation Partnership Ltd	800,000	376,978	370,780	747,758	600,000	745,640
12	NWHB Corbolla Parents and Friends	Parents / Students	3,800	-	-	-	3,800	-
13	Sailing / Sport	Sligo County Council and Parents / Students	23,562	17,495	3,033	20,528	23,141	19,751
14	School Meals	Social Protection	404,339	-	413,526	413,526	405,816	395,100
15	Students with Disabilities	Higher Education Authority	45,034	34,460	6,256	40,716	57,976	49,566
16	CETA	Mayo, Sligo and Leitrim Education and Training Board	-	-	-	-	-	-
17	Erasmus	Leargas	258,634	-	212,284	212,284	224,169	126,050
18	Mind Yourself Conference	Mayo Mental Health Association, Parents/Students	7,454	-	6,385	6,385	1,000	3,485
19	Secoded Teacher Salary	Mayo Sports Partnership	36,230	26,609	-	26,609	78,282	70,454
20	Student Bequest Moyne College	Donor	-	-	-	-	-	(1)
21	Comhairle na nOg	Foroige	19,848	-	9,924	9,924	39,814	19,969
22	Healthy Ireland Action	Mayo County Council	1,036	-	-	-	9,324	10,330
23	School Excellence Fund	Education and Skills	-	-	5,768	5,768	8,000	2,974
24	Worldskills	Others	48,000	-	96,000	96,000	48,000	-
			<b>3,214,450</b>	<b>1,514,916</b>	<b>1,414,198</b>	<b>2,929,114</b>	<b>2,995,036</b>	<b>2,863,454</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

5 Agencies and Self-Financing Projects

		Year Ended 31/12/2019				Year Ended 31/12/2018		
SELF-FINANCING		Receipts		Payments		Receipts	Payments	
Item	Project	Sponsoring Department/Funder	€	Pay €	Non Pay €	Total €	€	€
1	School Activities	Parents/ Students / Other	1,548,780	-	1,509,128	1,509,128	1,554,425	1,556,855
2	Outdoor Education Centre - Achill	Education and Skills/Third Party	400,690	281,307	206,048	487,355	313,458	290,462
3	Book Loan Scheme	Parents/ Students	188,447	2,791	250,776	253,567	187,120	206,378
4	PLC Locally Raised Funds	Parents/ Students	335,720	14,188	492,582	506,770	315,484	358,313
5	Easkey Tuck Shop	Parents/ Students	10,533	-	11,975	11,975	10,011	10,814
6	Grange Canteen	Parents/ Students	8,880	3,683	5,752	9,435	9,350	9,422
7	Homework Club	Parents/ Students	18,756	15,873	(355)	15,518	9,691	14,895
8	Insurance Claims	Irish Public Bodies	26,742	-	15,925	15,925	6,820	5,286
9	Mock Examinations	Parents/ Students	58,122	1,887	51,876	53,763	27,396	23,446
10	NCC Canteen	Parents/ Students	5,857	2,376	3,129	5,505	7,217	5,414
11	School Tours	Parents/ Students	83,369	-	68,690	68,690	23,815	22,149
12	Student Bequest Grange	Donor	-	-	423	423	-	-
13	Ballinode Canteen	Parents/ Students	8,040	-	23,500	23,500	14,924	-
14	Belmullet Tuck Shop	Parents/ Students	28,880	-	32,983	32,983	10,205	3,450
15	Corran College Tuck Shop	Parents/ Students	6,855	-	6,574	6,574	8,585	5,959
16	Research Bursary Ballinode	Irish Research Council	-	5,087	-	5,087	-	-
			<u>2,729,671</u>	<u>327,192</u>	<u>2,679,006</u>	<u>3,006,198</u>	<u>2,498,501</u>	<u>2,512,843</u>
<b>Total</b>			<u>5,944,121</u>	<u>1,842,108</u>	<u>4,093,204</u>	<u>5,935,312</u>	<u>5,493,537</u>	<u>5,376,297</u>

\* 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 2019

		Year Ended 31/12/2019	Year Ended 31/12/2018
		€	€
<b>6 Capital</b>			
<b>Receipts</b>			
Education & Skills		2,495,302	1,234,135
SOLAS		792,401	433,892
Tourism & Sport		5,000	69,825
Rural and Community Development		20,000	-
Other		-	141,000
		<b>3,312,703</b>	<b>1,878,852</b>
<b>Payments</b>			
<b>Facility</b>	<b>Expenditure Type</b>		
St Tiernan's Crossmolina Training Centre	Additional Accommodation 2018	1,648,275	-
	Capital (Solas)	817,387	226,531
Coola Post Primary School Riverstown	Additional Accommodation Phase III	363,126	119,728
Colaiste Iascaigh Easkey	Additional Accommodation 2017	187,124	-
Ballinrobe & Kiltimagh Youthreach	Installation of Lifts (Solas)	155,602	-
Coola Post Primary School Riverstown	Astro Turf Pitch	-	179,952
Coola Post Primary School Riverstown	Prefab Rental 2019 & 2018	-	116,920
Colaiste Pobail Acla	Summer Works Scheme 2017 Toilets	-	163,538
Various	Others - 49 in number	600,586	391,807
		<b>3,772,100</b>	<b>1,198,476</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

7 Post Primary Schools & Head Office Payments	Year Ended 31/12/2019			Year Ended 31/12/2018
	Pay €	Non Pay €	Total €	Total €
<b>PAY</b>				
Instruction	35,695,664	-	35,695,664	34,345,546
Administration	3,456,240	-	3,456,240	2,974,360
Maintenance	1,196,328	-	1,196,328	1,172,263
	<u>40,348,232</u>	<u>-</u>	<u>40,348,232</u>	<u>38,492,169</u>
<b>NON PAY</b>				
Instruction	-	242,487	242,487	254,717
Administration	-	1,843,366	1,843,366	1,722,286
Maintenance	-	676,181	676,181	957,465
	<u>-</u>	<u>2,762,034</u>	<u>2,762,034</u>	<u>2,934,468</u>
<b>ASSOCIATED PROGRAMMES</b>				
School Services Support Fund	54,523	742,860	797,383	743,420
Book Grant	208	148,567	148,775	136,870
Deis Grant and Home School Liaison	9,963	198,099	208,062	118,133
Transition Year	805	142,795	143,600	127,972
Junior Certificate School Programme	452	36,999	37,451	46,535
Leaving Cert Applied (Per Capita)	-	27,750	27,750	12,340
Foreign Language Assistant	-	8,530	8,530	3,672
Traveller Capitation	-	31,515	31,515	23,977
Physics, Chemistry, and Science	-	2,505	2,505	2,530
Special Class Grant	-	4,733	4,733	-
Transport Escort	34,922	-	34,922	34,671
In-service Courses	-	3,755	3,755	3,785
School Development Planning Initiative	-	190	190	(37)
Assistive Technology Grant	-	10,762	10,762	8,179
Engineering / Technology Grant	-	4,309	4,309	1,096
Woodwork Health & Safety	-	953	953	9,759
ICT Grant	-	6,342	6,342	4,594
ICT Infrastructure	-	87,072	87,072	212,151
Leaving Cert Technology	-	845	845	2,084
Specialised Equipment	-	1,043	1,043	24,515
Gaeltacht School Recognition Scheme	-	29,780	29,780	7,089
Junior Certificate Administration Grant	354	-	354	129
ETB Elections	141	3,041	3,182	-
	<u>101,368</u>	<u>1,492,445</u>	<u>1,593,813</u>	<u>1,523,464</u>
	<u>40,449,600</u>	<u>4,254,479</u>	<u>44,704,079</u>	<u>42,950,101</u>

**Post Primary Schools & Head Office Payments**

These relate to the provision of second level and PLC programmes provided in 19 locations, catering for 5,420 participants as well as night classes in 5 locations, catering for 800 beneficiaries.



Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

8 Further Education and Training Payments	Year Ended 31/12/2019				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2018
	€	€	€	€	€
<b>Further Education and Training</b>					
VTOS	1,807,046	539,893	1,906,451	4,253,390	3,859,157
Youthreach	2,104,114	457,308	695,579	3,257,001	3,116,900
Adult Literacy, Community Education, ESOL, ITABE and DEIS					
Family Literacy	1,713,331	1,182,739	-	2,896,070	2,215,857
Arts Education	-	28,273	-	28,273	25,169
Back to Education Initiative	1,306,191	769,031	-	2,075,222	1,720,189
Adult Education Guidance Service	370,967	121,426	-	492,393	479,860
Youthreach Special Needs Initiative	64,525	24,250	-	88,775	96,822
QQI Locally Devised Assessment	157,007	12,180	-	169,187	146,447
PLC Capitation & Government Levy	18,654	177,055	-	195,709	343,390
Guidance/Counselling/Psychological Services	20,190	21,816	-	42,006	32,917
QQI Authentication / Certification / QA	121,504	-	-	121,504	116,882
Continuing Professional Development	24,930	38,041	-	62,971	60,282
Quality Framework	-	5,016	-	5,016	10,210
Legacy Traveller Training Centres	236,026	-	-	236,026	238,460
Innovation Fund	5,132	17,928	-	23,060	-
FE Premises Repairs and Maintenance	-	708,258	-	708,258	426,720
Adult Refugee Programme (Resettlement)	34,256	6,120	-	40,376	174,016
ETBI Enhancement Fund	-	-	-	-	14,615
Blackspot Support Support	59,567	-	-	59,567	-
Skills for Work	156,325	691,248	-	847,573	229,665
Specialist Training Providers (STP)	-	1,787,585	1,152,239	2,939,824	3,404,064
Local Training Initiatives	-	323,456	1,645,075	1,968,531	2,222,366
Bridging Foundation and Skills Training	-	1,858,950	844,020	2,702,970	2,234,171
Community Training Centres	-	1,288,958	627,640	1,916,598	1,888,003
Traineeships	-	989,084	639,253	1,628,337	1,450,049
Apprenticeship & Apprenticeship 2016+	494,385	823,043	4,006,271	5,323,699	4,068,662
Operating Costs	2,612,429	1,190,558	-	3,802,987	3,822,243
Evening Courses	198,350	51,128	-	249,478	214,423
Technology Enhanced Learning	40,000	11,501	-	51,501	-
Skills to Advance - Route 2	-	34,240	-	34,240	-
<b>Total</b>	<b>11,544,929</b>	<b>13,159,085</b>	<b>11,516,528</b>	<b>36,220,542</b>	<b>32,611,539</b>

**Further Education and Training Payments**

These relate to the provision of Further Education programmes in 20 locations, catering for 11,836 beneficiaries, as well as training in 2 locations, catering for 2,016 beneficiaries.

**9 Student Support Services**

Grants and Scholarships	-	4,583	-	4,583	12,482
	-	<b>4,583</b>	-	<b>4,583</b>	<b>12,482</b>

**10 Youth Services**

Youth Work Act	140,115	20,749	-	160,864	136,935
Youth Club Grant	-	153,556	-	153,556	70,070
Youth Work Capital	-	34,780	-	34,780	65,641
Youth Special Projects - Disadvantaged Youth	-	284,874	-	284,874	158,505
Youth Employability Initiative	-	59,300	-	59,300	-
Regional Drugs Task Force Awareness Programme	-	138,517	-	138,517	156,996
	<b>140,115</b>	<b>691,776</b>	-	<b>831,891</b>	<b>588,147</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

11 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office	Primary Schools	Further Education and Training	Programme			Capital	Total Year Ended 31/12/2019	Total Year Ended 31/12/2018
				Student Support Services	Youth Services	Agencies and Self-financing			
	€	€	€	€	€	€	€	€	
<b>State funding received</b>									
Department of Education and Skills	43,724,382	-	37,361	-	-	132,930	2,495,302	46,389,975	43,622,864
SOLAS	-	-	33,276,254	-	-	-	792,401	34,068,655	32,189,229
Tusla	-	-	-	-	-	333,595	-	333,595	311,595
State Examinations Commission	-	-	-	-	-	141,438	-	141,438	166,719
Department of Children and Youth Affairs	-	-	-	-	713,619	-	-	713,619	483,315
Dublin and Duniaoghaire ETB	-	-	-	-	-	-	-	-	30,599
Department of Social Protection	-	-	-	-	-	404,339	-	404,339	405,816
Léargas	-	-	-	-	-	257,884	-	257,884	224,169
Department of Health	-	-	-	-	137,267	-	-	137,267	137,152
Higher Education Authority	-	-	-	-	-	45,034	-	45,034	57,976
Foroige	-	-	-	-	-	19,848	-	19,848	40,084
Leitrim Development Company	-	-	-	-	-	-	-	-	7,250
Music Generation Network and Partners	-	-	-	-	-	551,847	-	551,847	502,991
County Councils Music Generation	-	-	-	-	-	144,388	-	144,388	118,900
Sports Partnership & Sailing Sport & Girls Active	-	-	-	-	-	846,480	-	846,480	683,282
Department of Tourism and Sport	-	-	-	-	-	-	5,000	5,000	69,825
Health Ireland Action - County Council	-	-	-	-	-	1,036	-	1,036	9,324
Department of Rural and Community Development	-	-	-	-	-	-	20,000	20,000	-
	<b>43,724,382</b>	<b>-</b>	<b>33,313,615</b>	<b>-</b>	<b>850,886</b>	<b>2,878,819</b>	<b>3,312,703</b>	<b>84,080,405</b>	<b>79,061,090</b>
<b>Non-State funding applied to State-funded schemes</b>									
Parents/Students	560,133	-	-	-	-	750	-	560,883	577,071
Parents/Students - OEC Receipts	-	-	-	-	-	267,760	-	267,760	180,528
Parents/Students Further Education and Training	-	-	102,670	-	-	-	-	102,670	156,830
Parents/Students - Sailing / Sport & Girls Active	-	-	-	-	-	23,816	-	23,816	25,776
Professional Development Service for Teachers	25,512	-	-	-	-	-	-	25,512	31,606
Parents/Students - Music Generation	-	-	-	-	-	358,715	-	358,715	-
Irish Public Bodies - Dividends/ Capital Reserve	102,767	-	-	-	-	-	-	102,767	353,907
County Councils	-	-	400	-	1,324	-	-	1,724	323,986
Other	5,653	-	106,699	-	-	1,780	-	114,132	285,829
	<b>694,065</b>	<b>-</b>	<b>209,769</b>	<b>-</b>	<b>1,324</b>	<b>652,821</b>	<b>-</b>	<b>1,557,979</b>	<b>1,935,333</b>
<b>Other Non-State funding</b>									
Parents/Students	-	-	-	-	-	2,298,521	-	2,298,521	2,166,988
Other	-	-	-	-	-	62,974	-	62,974	64,224
Staff	-	-	-	-	-	24,244	-	24,244	25,580
Irish Public Bodies - Insurance Settlements	-	-	-	-	-	26,742	-	26,742	6,820
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,412,481</b>	<b>-</b>	<b>2,412,481</b>	<b>2,263,612</b>
<b>Total</b>	<b>44,418,447</b>	<b>-</b>	<b>33,523,384</b>	<b>-</b>	<b>852,210</b>	<b>5,944,121</b>	<b>3,312,703</b>	<b>88,050,865</b>	<b>83,260,035</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

12 Source and Use of funds  
Primary Grantor  
Department/Office

Project/ Programme

	2019	01/01/2019*		Receipts direct from Grantor <sup>c</sup>	Receipts from other sources	Total receipts per Operating Statement	Fund Transfers between Programmes	Local Funding Transfers	Cash expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2019 <sup>d</sup>	31/12/2019
		Grant Issued	Amount due from / (due to) Grantor									
	€	€	€	€	€	€	€	€	€	€	€	€
Department of Education and Skills												
Post Primary Schools and Head Office	Pay <sup>b</sup>	40,344,794	326,524	(38,139,700)	(2,073,371)	(40,213,071)	(49,452)	-	40,348,232	(21,856)	-	392,277
	Non-Pay <sup>b</sup>	2,767,451	-	(2,209,810)	(603,827)	(2,813,537)	(476,620)	46,185	2,762,034	(9,251)	491,297	-
	Local Funding Surpluses	-	(348,920)	-	-	-	-	(45,185)	-	-	-	(395,105)
	Associated Programmes	1,301,501	(1,071,631)	(1,301,501)	(90,239)	(1,391,740)	(36,184)	-	1,593,813	(102,140)	-	(1,007,882)
		2,500,471	(845,974)	(2,495,302)	-	(2,495,302)	-	-	2,749,105	(73,344)	-	(665,515)
Capital		-	(168,955)	-	-	-	164,372	-	4,583	-	-	-
Student Support	Explore Programme	37,361	-	(37,361)	-	(37,361)	-	-	-	-	-	(37,361)
Further Education	Outdoor Education Centre	132,930	-	(132,930)	(267,760)	(400,690)	-	-	487,355	794	(67,459)	-
Agency and Self-financing		-	-	-	-	-	-	-	-	-	-	-
<b>Total Department of Education and Skills</b>		<b>47,084,508</b>	<b>(2,106,956)</b>	<b>(44,316,604)</b>	<b>(3,035,197)</b>	<b>(47,351,801)</b>	<b>(397,872)</b>	<b>-</b>	<b>47,945,122</b>	<b>(205,897)</b>	<b>403,838</b>	<b>(1,713,566)</b>
Other Funders												
SOLAS	Further Education and Training	33,276,254	(909,821)	(33,276,254)	(209,769)	(33,486,023)	-	-	36,220,542	(1,209,517)	(134)	615,047
SOLAS	Capital	792,401	18,501	(792,401)	-	(792,401)	-	-	997,995	244,574	-	(20,479)
Children and Youth Affairs/Youth Work Ireland/Health	Youth Affairs	851,910	(178,643)	(851,910)	(300)	(852,210)	-	-	831,891	4,802	-	(194,160)
Health Service Executive /Tusla	Agency - School Completion Programme	333,595	(193,352)	(333,595)	-	(333,595)	-	-	317,706	(1,284)	-	(210,625)
Employment Affairs and Social Protection	Agency - School Meals	404,339	42,440	(404,339)	-	(404,339)	-	-	413,526	(11,978)	-	39,648
Agency and Self-financing	School Excellence Fund	-	(3,705)	-	-	-	-	-	5,768	(1,321)	-	742
City of Dublin Education and Training Board	Skills ETB	-	-	-	-	-	(4,919)	-	4,919	-	-	-
State Examinations Commission	Examination Supervision	141,438	-	(141,438)	-	(141,438)	1,457	-	139,981	-	-	-
Leargas	Agency - Leargas Trips	257,884	(186,195)	(257,884)	(750)	(258,634)	-	-	212,284	(11,796)	-	(244,341)
County Councils & Music Generation	Music Education Partnership and Sports Partnership & Girls Active & Sailing Sport	1,542,715	(271,242)	(1,542,715)	(384,311)	(1,927,026)	82,220	-	1,637,448	(8,365)	-	(486,969)
Higher Education Authority	Students with Disabilities	45,034	(26,147)	(45,034)	-	(45,034)	-	-	40,716	(187)	-	(30,652)
Leitrim Development Company	Childcare CE Scheme	-	(84,048)	-	-	-	-	-	-	-	-	(64,048)
Foelge	Comhairle na nOg	19,848	(50,606)	(19,848)	-	(19,848)	-	-	9,924	-	-	(60,530)
City of Dublin Education and Training Board	Adult Refugee Programme	-	-	-	-	-	-	-	-	-	-	-
Healthy Ireland Action	County Council	1,036	-	(1,036)	-	(1,036)	1,036	-	-	-	-	-
Rural and Community Development	Leader Grant for Critical Interventions	-	(1,467)	-	-	-	-	-	-	-	-	(1,467)
Sligo County Council	Enterprise Grant	-	(152)	-	-	-	-	-	85	-	-	(67)
Leargas	Leargas Ballinode	-	(3,765)	-	-	-	-	-	(400)	-	-	(4,165)
Tourism and Sport	Capital	-	-	(5,000)	-	(5,000)	-	-	5,000	-	-	-
Rural and Community Development	Capital	-	-	(20,000)	-	(20,000)	-	-	20,000	-	-	-
<b>Total State</b>		<b>37,666,464</b>	<b>(1,828,202)</b>	<b>(37,691,454)</b>	<b>(595,130)</b>	<b>(38,286,584)</b>	<b>79,734</b>	<b>-</b>	<b>40,957,395</b>	<b>(1,484,224)</b>	<b>(134)</b>	<b>(961,965)</b>
<b>Total Non State</b>	Agency and Self Financing	<b>-</b>	<b>(133,849)</b>	<b>-</b>	<b>(2,412,480)</b>	<b>(2,412,480)</b>	<b>318,078</b>	<b>-</b>	<b>2,666,000</b>	<b>(169,014)</b>	<b>(321,122)</b>	<b>(52,386)</b>
<b>Total State and Non State</b>		<b>37,666,464</b>	<b>(1,962,051)</b>	<b>(37,691,454)</b>	<b>(597,610)</b>	<b>(40,700,064)</b>	<b>117,812</b>	<b>-</b>	<b>43,623,395</b>	<b>(1,653,238)</b>	<b>(455)</b>	<b>(1,014,351)</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

12 Source and Use of funds

Reconciliation of Amount due From/ (Due to) Grantor to  
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities

		<u>31/12/2019</u>	<u>31/12/2018</u>
		€	€
Amount due from/ (due to) Grantor at 31 December		(2,427,918)	(4,069,007)
Bank Balance	(Page 9)	6,654,587	10,072,229
Third Party Debtors	(Note 16)	309,216	327,787
Pay & Expenses Liabilities	(Note 20)	(2,467,916)	(4,345,620)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		<u>2,067,971</u>	<u>1,985,389</u>

Notes

a Opening balances	Balances are reported on an accruals basis.
b Pay	<i>Department of Education and Skills:</i> Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €38,139,700 and anticipated receipts from Retained Superannuation Contributions of €2,029,844. Actual receipts of Retained Superannuation Contributions were €2,073,371, which is €43,527 more than anticipated. This excess of €43,527 will be included in receipts by the Department of Education and Skills in the 2020 Pay Grant.
c Non Pay	<i>Department of Education and Skills:</i> Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €2,209,810 and in addition an amount of €135,619 from Department Higher Education Grants which is reflected under Fund Transfers between Programmes and forecasted locally raised receipts of €515,198. In 2019 actual locally raised receipts were €518,693 resulting in a surplus of receipts of €3,495 over the amount forecasted. Surplus receipts are due to the Department of Education and Skills and are not considered part of the current year funding.
d Surplus/(Deficit) for 2019	Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay 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. MSLETB had a Revenue Surplus of €82,582 for the year ended 31/12/2019 (Per Operating Statement page 8) and an Accumulated Revenue Surplus as at 31/12/2019 of €2,067,971 (Per Operating Statement page 8 and Statement of Current Assets and Current Liabilities page 9). Included in this net surplus is a deficit on Agency and Self Financing Programmes of €321,122 arising from the release of dormant surplus balances accumulated in prior years on insurance claims and a number of other programmes which are no longer active.
e Total State funding	The difference between the total amount received from grantors of €82,008,058 on page 18 and the total in Note 11 - Funding of €84,081,429 is represented by Retained Superannuation Contributions of €2,073,371.

## Mayo Sligo and Leitrim Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2019

	31/12/2019	31/12/2018
	€	€
<b>13 Current Assets - Recurrent State Grants</b>		
Amount due from Education and Skills		
Pay Grant Underfunding	436,917	329,637
Associated Grant Underfunding	14,231	68,360
Amount due from SOLAS	615,047	-
Amount due from Children and Youth Affairs	6,685	9,999
	<b>1,072,880</b>	<b>407,996</b>
	<b>1,072,880</b>	<b>407,996</b>
 <b>14 Current Assets - Capital State Grants</b>		
Amount due from Education and Skills	505,894	337,854
Amount due for SOLAS	-	18,501
	<b>505,894</b>	<b>356,355</b>
	<b>505,894</b>	<b>356,355</b>
 <b>15 Current Assets - Other Recurrent Income</b>		
Amount due from Other Programme Funders (State)	40,391	42,440
Amount due from Other Programme Funders (Non State)	5,088	-
	<b>45,479</b>	<b>42,440</b>
	<b>45,479</b>	<b>42,440</b>
 <b>16 Current Assets - Third Party Debtors</b>		
Expenses to be Recouped	12,093	5,326
Advance to Community Training Centres	100,000	102,000
Advance to Local Training Initiatives	72,400	80,502
Advance to Specialist Training Providers	124,723	139,959
	<b>309,216</b>	<b>327,787</b>
	<b>309,216</b>	<b>327,787</b>



## Mayo Sligo and Leitrim Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2019

	31/12/2019	31/12/2018
	€	€
<b>17 Current Liabilities - Recurrent State Grants</b>		
Amount due to Education and Skills		
Associated Grants Unspent	1,022,093	1,139,991
Local Receipts / Receivables Excess	395,105	348,920
Superannuation Receipts Excess	44,640	1,113
Scholarship Grants Unspent	-	168,955
Further Education Explore Programme Unspent	37,361	-
Amount due to SOLAS	-	909,820
Amount due to Children and Youth Affairs	200,845	188,642
	<b>1,700,044</b>	<b>2,757,441</b>
<b>18 Current Liabilities - Capital State Grants</b>		
Amount held for Education and Skills	1,171,408	1,183,828
Amount due to SOLAS	20,479	-
	<b>1,191,887</b>	<b>1,183,828</b>
<b>19 Current Liabilities - Other Recurrent Income</b>		
Amount held for TUSLA	210,525	193,352
Amount held for Other Programme Funders (State)	892,238	607,328
Amount held for Other Programme Funders (Non State)	57,475	133,849
	<b>1,160,238</b>	<b>934,529</b>
<b>20 Pay and Expense Liabilities</b>		
Pay Liabilities	787,299	729,574
Expense Liabilities	1,680,617	3,616,046
	<b>2,467,916</b>	<b>4,345,620</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

21 Movement in Other Net Current Assets

	Balance as at 31/12/2019 €	Balance as at 31/12/2018 €	Movement In Year €
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	1,072,880	407,996	664,884
Increase/(Decrease) in Capital State Grants Receivable	505,894	356,355	149,539
Increase/(Decrease) in Other Recurrent Income Receivable	45,479	42,440	3,039
Increase/(Decrease) in Third Party Debtors	309,216	327,787	(18,571)
	<u>1,933,469</u>	<u>1,134,578</u>	<u>798,891</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	1,700,044	2,757,441	1,057,397
(Increase)/Decrease in Capital State Grant Liabilities	1,191,887	1,183,828	(8,059)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,160,238	934,529	(225,709)
(Increase)/Decrease in Pay and Expense Liabilities	2,467,916	4,345,620	1,877,704
	<u>6,520,085</u>	<u>9,221,418</u>	<u>2,701,333</u>
			<u><u>3,500,224</u></u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

22 Remuneration

	2019 €	2018 €
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	54,361,755	51,515,458
	<u>54,361,755</u>	<u>51,515,458</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) including Employer's PRSI	54,361,755	51,515,458
	<u>54,361,755</u>	<u>51,515,458</u>

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

Pay range	No. Employees	Cost in 2019* €
0 - 59,999	1,253	24,888,249
60,000 - 69,999	179	11,654,014
70,000 - 79,999	142	10,624,895
80,000 - 89,999	42	3,502,549
90,000 - 99,999	18	1,712,099
100,000 - 110,000	12	1,247,810
110,000 - 119,999	5	582,858
120,000 - 129,999	-	-
130,000 - 139,999	-	-
140,000 - 149,999	1	149,281
<b>Total:</b>	<b>1,652</b>	<b>54,361,755</b>

\* Cost in 2019 includes employers' PRSI.

**(c) Termination Benefits**

There were no termination benefit settlements during the year.

**(d) Key Management Personnel**

Key management personnel in MSLETB consist of the Chief Executive and the Directors of Schools, Further Education, and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

	2019 €	2018 €
Salary	409,858	399,689
Allowances	-	-
Termination Benefits	-	-
	<u>409,858</u>	<u>399,689</u>

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

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

	2019 €	2018 €
Basic Salary (01/01/2018 to 31/05/2018)**	-	52,624
Basic Salary (01/06/2018 to 31/12/2018)**	105,651	60,483
Other	-	-
	<u>105,651</u>	<u>113,107</u>

\*\*The Chief Executive retired on the 31/05/2018. An Acting Chief Executive was appointed on the 01/06/2018.

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 2019

23 Specific Costs	2019 €	2018 €
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	31,635	4,126
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	18,155	560
Audit Fee (Annual external audit)	81,000	212,000
	130,790	216,686
Audit Fees paid in 2018 relate to years 2013/2014, 2015 and 2016		
<b>(b) Legal Costs and Settlements</b>		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	-	-
Included in these legal costs is an amount of €0 in relation to ongoing matters involving Other State Bodies.		
Legal costs of €46,560 and settlements of €53,042 were paid by the ETB's insurers on behalf of MSLETB.	99,602	25,698
<b>(c) Travel and Subsistence</b>		
Travel and subsistence costs comprise:		
<b>Domestic</b>		
- expenses paid to Board Members	44,958	39,125
- expenses paid for Board Members	-	-
- expenses paid to employees	537,667	473,391
	582,625	512,516
<b>International</b>		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	4,101	1,760
	4,101	1,760
<b>Total</b>	586,726	514,276
<b>(d) Hospitality</b>		
Hospitality costs incurred were:		
Staff Hospitality	4,139	5,444
Other	813	1,586
	4,952	7,030

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

24 Board members' expenses

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

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total €	No. Board Meetings Attended \ Held
Christy Hyland	545	7,957	422	405	35	9,364	7/9
Malachy Moily	260	8,553	-	90	177	9,080	7/9
Mary Bohan	910	5,844	1,431	104	694	8,983	8/9
Seamus Kilgannon	457	4,371	382	1,242	451	6,903	7/9
Gerard Murphy	456	-	-	388	1,783	2,627	8/9
Paddy O'Rourke	686	-	310	1,183	248	2,425	9/9
Tom Connolly	383	-	270	54	314	1,021	8/9
Donna Sheridan	241	308	-	142	-	689	9/9
Richard Finn *	146	-	266	-	103	515	5/9
Teresa Whelan	86	-	355	54	-	495	1/9
Tereasa McGuire	197	128	-	38	84	447	3/9
Enda Stenson	336	-	-	-	-	336	5/9
John Caulfield	211	-	-	10	84	305	7/9
Enda Cawley	187	-	-	57	57	301	3/9
Rosaleen O'Grady *	193	-	-	-	83	276	4/9
Sean Carey *	259	-	-	-	-	259	3/9
Chris McManus *	174	-	-	7	-	181	5/9
Nicole McGowan *	179	-	-	-	-	179	5/9
Susan Finan	178	-	-	-	-	178	7/9
Sinead Dore	108	-	-	-	-	108	3/9
Joseph Queenan	72	-	-	13	-	85	2/9
Pat Forde *	74	-	-	-	-	74	3/9
Annie May Reape	49	-	-	15	-	64	1/9
Kieran O'Dowd	32	-	-	-	-	32	1/9
Margaret Gormley	31	-	-	-	-	31	1/9
<b>Total</b>	<b>6,450</b>	<b>27,159</b>	<b>3,436</b>	<b>3,802</b>	<b>4,111</b>	<b>44,958</b>	

A new Board was constituted from 3 September 2019. Some members sat on both Boards. \* denotes new appointments to the Board in 2019.

Mary Bohan is the Mayo, Sligo and Leitrim Education and Training Board Chairperson.

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

Gerard Murphy is the Mayo, Sligo and Leitrim Education and Training Board representative on the National Parents Council.

25 Chief Executive's Travel Expenses

		2019 €	2018 €
Domestic Travel	Mr. Tom Grady (Acting Chief Executive effective 01/06/2018)	13,226	7,836
Domestic Travel	Mr. Shaun Purcell (retired effective 31/05/2018)	-	5,784
Foreign Travel (No trips)		-	-
		<b>13,226</b>	<b>13,620</b>



## Mayo Sligo and Leitrim Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2019

#### 26 Capital Commitments

At the date of approval of the financial statements, MSLETB had capital commitments of €2.6M:  
Additional Accommodation at Coola Post Primary, Riverstown, Co. Sligo at a cost of €1.3M  
Additional Accommodation at Colaiste Iascaigh, Easkey, Co.Sligo at a cost of €0.4M.  
Additional Accommodation at St. Tiernan's College, Crossmolina, Co. Mayo at a cost of €0.3M.  
Catering Kitchen at Sligo Training Centre, Ballytivnan, Sligo, Co Sligo at a cost of €0.3M  
and a number of smaller projects amounting to €0.3M.

All of the above capital expenditure 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 2019 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.

#### 28 Additional Superannuation Contribution

€ 1,791,543 was deducted from staff by way of additional superannuation contribution and paid over to the Department of Education and Skills.

#### 29 Write - Offs

In 2019 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes.  
MSLETB had a cumulative deceased pensioner write off of €0 in 2019.

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

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

#### 31 Provision of National Service

For 2019 MSLETB coordinated the administration of the income and costs associated with the Worldskills programme on behalf of all ETB's. The cost of this programme amounted to €48,000 and was paid over by MSLETB to the Worldskills programme.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

32 MSLETB provides educational services and activities from the properties listed below:

1) Properties in use  
Category

Location

Status

Annual Rent  
Per agreement

Lease expiry

OWNED

Administrative Offices

MSLETB Head office	Newtown, Castlebar, Co. Mayo F23 DV78	Owned	N/A	N/A
MSLETB Sligo office	Quay Street, Sligo F91 XH96	Owned	N/A	N/A
MSLETB Leitrim office	St Georges Terrace, Carrick on Shannon, Co Leitrim N41 W2X7	Owned	N/A	N/A

Schools

Coláiste Poball Acla	Achill, Co. Mayo. F28 CP49	Owned	N/A	N/A
Davitt College, Castlebar	Springfield, Castlebar, Co. Mayo. F23 VY15	Owned	N/A	N/A
Gaeilcholáiste Chomáin	Ros Dumhach, Ballina, Co. Mayo F28 YR99	Owned	N/A	N/A
Moyno College, Ballina	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. Patrick's College	Lacken Cross, Killala, Co. Mayo F26 NW52	Owned	N/A	N/A
St. Tiernan's College	Mullenmore Road, Crossmolina, Co. Mayo. F26 WK25	Owned	N/A	N/A
Ballinoda College	Ballinoda, Sligo F91 DY86	Owned	N/A	N/A
Coláiste Iascaigh	Easkey, Co. Sligo F26 EC56	Owned	N/A	N/A
Coola Post Primary School	Coola, Via Soovey, Co. Sligo F52 XE71	Owned	N/A	N/A
Corran College	Ballymole, Co. Sligo. F58 DP86	Owned	N/A	N/A
Grange Post Primary	Grange, Co. Sligo. F91 F722	Owned	N/A	N/A
Carrigallen Vocational School	Carrigallen Mohill Road Co Leitrim H12 TD72	Owned	N/A	N/A
Drumshanbo Vocational School	Drumshanbo, Co Leitrim N41 D823	Owned	N/A	N/A
Lough Allen College	Drumkeeran, Co Leitrim N41 XT98	Owned	N/A	N/A
Mohill Community College	Mohill, Co Leitrim N41 YT72	Owned	N/A	N/A

Centres

Castlebar College of Further Education, PLC (located beside Head Office)	Newtown, Castlebar, Co. Mayo F23 EW84	Owned	N/A	N/A
Westport College of Further Education	Westport, Co. Mayo F28 TP82	Owned	N/A	N/A
North Connaught College, College of Further Education	Tubbercurry, Co. Sligo F91X883	Owned	N/A	N/A
Further Education and Training Centre, Lucan Street/Rushe Street, Castlebar	(The Kingsbridge), Castlebar, Co. Mayo F23 FW70	Owned	N/A	N/A
Outdoor Education Centre & VTOS Achill	Cashel, Bunacurry, Achill, Co. Mayo F28 H7F2	Owned	N/A	N/A
Further Education Centre (VTOS / Youthreach) Cathedral Road	Cathedral Road, Ballina, Co. Mayo F26 FEF4	Owned	N/A	N/A
Further Education Centre (VTOS / Youthreach) Youthreach	Neale Road, Ballinrobe, Co. Mayo. F31 FK54	Owned	N/A	N/A
Sligo Training Centre	Balla Road, Kiltimagh, Co. Mayo. F12 CK33	Owned	N/A	N/A
Further Education Centre (VTOS)	Manorhamilton Road, Ballytman, Sligo F91 N284	Owned	N/A	N/A
Further Education Centre (VTOS)	Dublin Road, Swinford, Co. Mayo F12 DC93	Owned	N/A	N/A

LEASED

Schools

St. Joseph's Community College	Lowpark, Charlestown, Co. Mayo F12 WE19	Leased	€10	01/09/2034
Old Courthouse (owned by Sligo Co. Co.)	Easkey, Co. Sligo F26 EC56	Leased	€0	In negotiations

Centres

Ballina MSLETB Training Centre (FÁS)	Riverside, Ridge Pool Rd, Carrowcushlaun West, Ballina, Co. Mayo F28 P278	Leased	€80,000	31/05/2021
Ballina Engineering Training Centre (FAS)	Ballina Training Centre, Weir Ct, Carrowcushlaun West, Ballina, Co. Mayo F28HX46	Leased	€10,000	31/05/2021
Further Education Centre	Chapel Street, Belmullet, Co. Mayo F26 D8H2	Leased	€25,000	23/03/2020
Further Education Centre	The Enterprise Centre, Clare Road, Ballyhaunis, Co. Mayo. F35 A064	Leased	€7,200	31/08/2020
Newman Centre	Ballina (grounds at back of cathedral) The Newman Institute, Cathedral Grounds, Ballina, Co Mayo F26YV61	Leased	€16,955	N/A
Further Education Centre (Abbey Street)	Abbey Street, Ballina, Co. Mayo F26 E264	Leased	€24,530	28/02/2023
Further Education Centre	Units 1 & 2, Chapel Lane, Claremorris, Co. Mayo F12 X586	Leased	€32,000	23/09/2028
Castle House	Unit 2, 1st Floor, No. 9, Castle House, Sligo F 91 DK33	Leased	€33,580	Lease with solicitors for review
Youthreach Centre	Unit 10, Cleveragh Industrial Park, Sligo. F91 FY88	Leased	€ 36,000	31/12/2039
Mayflower	Drumshanbo Co Leitrim N41 Y8P6	Leased	€ 12,000	Indefinite
Bee Park Centre	Manorhamilton, Co Leitrim F91 HCD9	Rented	€3,600	Lease in negotiations
Drumshanbo Enterprise Centre	Drumshanbo, Co. Leitrim N41 C8X6	Leased	€ 30,000	31/08/2023
Market Yard	Market Yard Centre, St. George's Terrace, Carrick-on-Shannon, Co. Leitrim N41 TR82	Leased	€ 54,000	09/09/2028
Ballinoda College / Sligo College of Further Education	Clarton Village, Ballinoda, Sligo, F91 A2FP	Leased	€ 17,600	31/08/2022
Teagasc	Ashlown Food Research Centre, Ashlown, Co Dublin	Leased	€ 30,000	31/03/2021

Easkey	Easkey, Co. Sligo F26 EC56	Awaiting correspondence from Solicitor's for Sligo County Council re execution of a new Lease.
Newman Centre	Ballina (grounds at back of cathedral) The Newman Institute, Cathedral Grounds, Ballina, Co Mayo F26YV61	This is a month to month arrangement with no formal lease in situ. We hope to be terminating this arrangement in the near future.
Castle House	Unit 2, 1st Floor, No. 9, Castle House, Sligo F 91 DK33	Lease expired in June 2019. Works required to upgrade building are complete. Approval in principle received from Department of Education & Skills for 10 year lease. Lease agreement expected to be signed in Q1 2021.
Bee Park Centre	Manorhamilton, Co Leitrim F91 HCD9	This property was rented in the past without a formal lease. Negotiations are taking place to establish a formal lease arrangement, expected to be completed Q1 / Q2 2021.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2019

32 MSLETB provides educational services and activities from the properties listed below:

2) Properties not currently in use

Category	Location	Status	Annual Rent	Lease expiry
Old St. Patrick's College (not in use)	Ballycastle, Co. Mayo, F26 W544	Owned	N/A	N/A
Gurteen Vocational School	Gurteen, Co. Sligo, F56 D854	Owned	N/A	N/A
Site (1 rood (0.25 acre) purchased in 1985 for £150)	Lahardane, Co Mayo	Owned	N/A	N/A
Site	Tubbercurry, Co Sligo	Owned	N/A	N/A
Further Education Centre, Mohill Old Vocational School	Cloone Road, Mohill, Co. Leitrim N41 K316	Owned	N/A	N/A

3) Properties used by 3rd parties

Category	Occupied by	Status	Annual Rent	Lease expiry
Old Vocational School, Cathedral Road, Ballina, Co. Mayo F26 K3K0	Moy Valley Resources IRD	Leased	No Charge	28/02/2021
Barrack Hill, Newport, Co. Mayo.	Burrischoole Community Partnership Limited	Leased	€10	28/06/2038
Old Vocational School, Charlestown, Co. Mayo F12 E2D1	Charlestown Community Enterprise Centre	Leased	No Charge	01/03/2021
Ballinacarrow Community Centre, Ballinacarrow, Co. Sligo, F56 CY98	Ballinacarrow Community Centre	Title being investigated	€120	N/A
Beltra Hall, Beltra, Co. Sligo.	Various short term community arrangements: ICA, Local drama group, farmers market	Leased	€1,100	N/A
Benwiskin Centre, Ballinfrillick, Co. Sligo F91 A389	Ballinfrillick Environmental Group Limited	Leased	€800	21/11/2036
South Sligo Community Park, Mountain Road, Tubbercurry, Co. Sligo	South Sligo Community Park Limited	Leased	€1,500	30/09/2037
Lisnalogh, Sligo	Grazing Agreement with Farmer	Grazing Agreement	€2,853	31/12/2019
Corbally Old School, Corbally, Co. Sligo	North West Parents and Friends Association for Persons with Intellectual Disability	Leased	€3,800	28/02/2022
Old Vocational School, Aughadark Ballinamore Co Leitrim N41 EW90	Ballinamore Childcare Company Limited	Licensed	€192	No defined term - automatic renewal unless terminated in accordance with Licence
Merlan College Mohill (adjacent to Mohill Community School) Co Leitrim N41 CY58	Leitrim Development Company Limited	Licensed	€192	No defined term - automatic renewal unless terminated in accordance with Licence
Old Vocational School, Manorhamilton Road, Drumkeeran, Co Leitrim N41 PX83	Rowanberry Enterprises Company Limited by Guarantee	Licensed	€10	No defined term - automatic renewal unless terminated in accordance with Licence
Kinlough Old Vocational, Bundoran Road, Kinlough, Co. Leitrim F91 P7YE (childcare) / F91 AR26 (library)	Kinlough Highscope Preschool Committee	Licensed	€ 258	No defined term - automatic renewal unless terminated in accordance with Licence
Further Education Centre (VTOS)	Mayo County Council	Licensed	€100	Indefinite

Old Vocational School, Cathedral Road, Ballina, Co. Mayo F26 K3K0	Moy Valley Resources IRD	Negotiations ongoing with tenant, legal advisors to advise on next steps.		
Old Vocational School, Charlestown, Co. Mayo F12 E2D1	Charlestown Community Enterprise Centre	Director of FET meeting with current tenants to discuss possible further education uses for this property.		
Ballinacarrow Community Centre, Ballinacarrow, Co. Sligo, F56 CY98	Ballinacarrow Community Centre	Title being investigated by legal advisors - question over registered owner.		
Beltra Hall, Beltra, Co. Sligo.	Various short term community arrangements: ICA, Local drama group, farmers market	Property used periodically by various community groups, no formal arrangements in place.		
Further Education Centre (VTOS)	Mayo County Council	Licensed walkway to the famine memorial		

## Mayo Silgo and Leltrim Education and Training Board

### Notes to The Financial Statements - Year Ended 31 December 2019

#### 33 Charity Note

MSLETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20929.

#### 34 Connected Persons

During the year ended 31 December 2019, an employee of the ETB provided accommodation for a specialised course ran on their premises. The amount paid for these services was €9,961. This arrangement ended during 2019.

#### 35 Events after the year end

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

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

- Additional unplanned expenditure on ICT equipment and software support to enable the continuation of learning for students and the safety of its employees by remote working.
- Additional costs to deliver training as it is expected that extra training allowances to participants in further education and training programmes will continue until courses are completed which may lead to some additional costs over the summer months.
- Additional costs for temporary accommodation in 4 schools / centres to facilitate social distancing.
- Anticipated reductions in income. MSLETB anticipates a reduction in self-generated income as some programmes are on hold and the Outdoor Education Centre cancelled all bookings for the remainder of 2020. For Music Generation fee income was reduced whilst at the same time tutors continued to be paid. To minimise this reduction tuition was moved on-line where possible. PLC fee income is also likely to be reduced as more participants become eligible for free fees.

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

- substitution costs,
- consumables and costs incurred for contract management services and
- savings associated with the delivery of apprenticeships as most craft apprentices are released to their employers and there are no further intakes currently (It should be noted that this delay is likely however to lead to greater costs from 2021).

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

- From the commencement of this crisis MSLETB engaged a business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee are reviewing the updated MSLETB's risk register to take account of the specific risks arising and MSLETB will develop and ensure implementation of additional control measures as required.
- The Department of Education and Skills has put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. MSLETB is participating in these structures to ensure a joined-up approach across the education sector.

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

#### 36 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2019 were approved by the Board of MSLETB on 24/03/2020.