

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

**Financial Statements For The Year Ended 31 December 2020**

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

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31 December 2020**

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

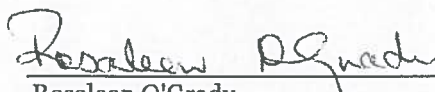
In preparing those accounts, the Board is required to:

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

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013. The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chairperson

Signature:

  
Rosaleen O'Grady

Date:

24.05.2022

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

### **Statement on Internal Control**

Mayo Sligo and Leitrim Education and Training Board came into being on 1st 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 Vocational Education Committees of County Mayo, County Sligo and County Leitrim. With effect from 1st July 2014, MSLETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centres.

The Code of Governance for ETBs is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by MSLETB at its February 2019 meeting.

A new Board was constituted for MSLETB in July 2019, and at its meeting of 12th November 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

#### **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, effective and economic system of internal controls is maintained and operated. The system can only provide reasonable, and not give absolute assurance, that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

#### **Key Control Procedures**

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

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent MSLETB 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 the ETB.

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 two reviews carried out during the year - in July and January. The FET reviews are reported to MSLETB management and to SOLAS, which funds and monitors overall delivery of FET programmes.

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

### **Statement on Internal Control**

#### **The Boards Oversight Framework includes:**

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

- The Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Work of the Audit and Risk Committee and the Finance Committee.

#### **Audit and Risk Committee**

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met four times in 2020. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Director of OSD, Director of FET, Director of Schools, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2020 and 2021.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 12 March 2021.

#### **Finance Committee**

The Board's oversight of the system of internal control is also informed by the work of Finance Committee who met four times in 2020. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2020
- Recommendation to the Board of AFS 2020
- Monthly Income and Expenditure Accounts



## Mayo Sligo and Leitrim Education and Training Board

### Statement on Internal Control

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2020 and 2021.

The Finance Committee reviewed the Annual Financial Statements 2020 on 19 March 2021 and recommended their adoption to the Board.

#### Internal Audit

An internal audit service is provided by the Internal Audit Unit-Education and Training Boards (IAU-ETB), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

**Comprehensive:** System of internal control is adequate and operates effectively. **Adequate:** System of internal control is generally adequate and operates effectively.

**Inadequate:** System of internal control is inadequate and does not operate effectively.

The following internal audit reviews were carried out in the period from the 01 January 2020 - 31 December 2020;

An audit of 6 previous audits was carried out in the period June to September 2020. The finalised report was received from the IAU-ETB's in May 2021 and presented to the Audit and Risk Committee on 21st May 2021. The overall finding of the Report was that there was an adequate system of controls in place. A total of 19 recommendations were made – 9 high, 9 medium and 1 low. MSLETB has / is working to implement all the recommendations.

An audit of Community Training Centres commenced in December 2020 and is currently in progress. MSLETB will be provided with a draft report from IAU-ETBs when the audit is completed.

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

MSLETB is continuing to work towards meeting all its responsibilities in respect of national and EU procurement regulations. There are instances where goods and services are procured across 40 sites through competitive procurement processes, in line with MSLETB's Procurement Policy, but the aggregate value across all sites exceeds National/EU tendering thresholds. The monitoring of this spend is made more complex by the manual nature of the main finance system, coupled with the use of a second finance system in the Training Centres. Due to the hybrid procurement process it is difficult to manage the awareness of spend outside of each individual site.

Based on analysis of 2020 expenditure in areas where an organisation-wide eTenders process is appropriate, expenditure totalling €1,249,962, exclusive of VAT has been identified as non-compliant as follows:

Recruitment €148,390, Building Construction / Minor Works €136,363, Telecom System €34,999, School Lunches €170,020, Engineering Consumables €55,401, Electrical Consumables €31,436, Mock Exams €67,151, Furniture €73,149, Cleaning Services €91,376, Metal / Welding Equipment & Supplies €130,320, Postage Services €86,805, Office Supplies €29,504, ICT Consultancy €47,110, Fire Alarm Equipment €49,482, Landlines / Broadband €91,554 and Mobile Phones €6,902.

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

### **Statement on Internal Control**

**(i) €148,390 Recruitment**

Recruitment agency costs of €148,390 were paid to a supplier who was previously under a compliant contract, which expired in 2019. During 2020, a full tender process took place, which is currently at the evaluation stage. This amount represent the agency fees and does not include the pay element of the reimbursement to the supplier.

**(ii) €136,363 in Building Construction / Minor Works:**

One supplier was not subject to a tendering process and was paid multiple sums below €50,000 (National procurement threshold for Building Works). The aggregate then brought the total over the 50k threshold. Some of these were Emergency COVID works and were procured in line with Circulars 62/13 and 45/20. This supplier was procured through a competitive process.

**(iii) €34,999 on Telecom System**

The expenditure has grown on this supplier since the first system was introduced in the Training Centres, out across other sites, where there were acute failures in the telecoms systems. ICT have planned and are implementing a full overhaul of all telecoms systems. The initial spend was subject to a three quote process but the aggregate of service agreements, call charges, operation of 1800 phone number, the transfer of the Castlebar Office to Sligo TC and a site survey, have all resulted in the increase in aggregate spend.

**(iv) €170,020 for School Catering**

For the provision of Lunch Clubs and School Meals across three schools. This category of spend has been targeted in 2020 with a competition completed for one school and two training centres.

**(v) €55,401 relates to Engineering Consumables**

Aggregate of two suppliers and multiple purchases all adhering to the MSLETB policy <25k.

**(vi) €31,436 relates to Electrical Consumables**

Aggregate spend of one supplier with multiple purchases all adhering to the MSLETB policy of <25k.

**(vii) €67,151 on Mock Exam Papers**

There are only two providers of this product in the jurisdiction and the expenditure was incurred in a 53/47% split. These are title III services and can be invited to join a panel.

**(viii) €73,149 on Furniture**

Multiple suppliers and multiple projects in both schools and FET resulting in an aggregate spend in this category. All of the projects were purchased locally adhering to the MSLETB policy.

**(ix) €91,376 for Contract Cleaning**

This relates to two providers across 25 centres. There has been a marked increase in the spend on cleaning contracts due to COVID in 2020, particularly where there was an endeavour to return students and staff.

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

### **Statement on Internal Control**

**(x) €130,320 on Metal / Welding Equipment & Supplies**

Welding Equipment Supplier 1 - Aggregate spend of €79,151 individual purchases all under threshold as per MSLETB policy. Metal Supplier 2 Aggregate spend of €51,168 up to 53 purchases all under threshold as per MSLETB policy.

**(xi) €86,805 Postage Services**

This is the aggregate spend on two postage service providers, these are all in contract but were entered into by up to 20 individual sites. The spend on stamps is around €40k via these machines, the rest is rental, support, insurance, ink and labels. As most sites are embedded in contracts a phased approach will need to be taken to rectify this.

**(xii) €29,504 Office Supplies**

MSLETB were using a National Framework Supplier which had gone out of contract in 2019. We had been advised to continue using this supplier by the ETBI until a new contract was put in place. There were no reason given for the delays at the time but this was an issue experienced by all ETBs.

**(xiii) €47,110 relating to IT Consultancy**

In the case of this Supplier, a contract commenced 31/03/2020 and non-compliant spending pre dated this.

**(xiv) €49,482 relating to Fire Alarm Equipment**

This is one supplier providing 3 projects each purchased in line with the MSLETB procurement Policy and under €25k. Schools Summer Works programmes.

**(xv) €91,554 relating to Telecom Landlines and Broadband**

One supplier providing landline (€72,744) on the legacy PBX system. This is scheduled to move to SIP as a service in 2022. The remaining balance is for broadband, also due for full MSLETB competition in 2021.

**(xvi) €6,902 for Mobile Phones**

MSLETB engaged with a new supplier in Feb 2020, but the old contract expired in 2019, these are the phone contract that were entered into in the interim. Of 248 subscribers overall in MSLETB 40 are non-compliant. 10 of these are data hubs issued and due to expire shortly and will not be renewed.

In addition to the updated Procurement Policy in 2020, MSLETB has developed a **Corporate Procurement Plan** for 2020-2021, which sets out actions to address areas of identified non-compliance and other MSLETB procurement needs. MSLETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements. Significant effort has been made by MSLETB in 2020 to ensure compliance.



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

### **Statement on Internal Control**

MSLETB will continue to progress tendering processes for the remaining non-compliant expenditure during 2021. In addition, MSLETB has developed a contracts database for all contracts in excess of €25,000, ex-VAT. This will assist in monitoring compliance with procurement rules. MSLETB issued an updated Procurement Policy in Q4 2020 and delivered targeted training to key personnel.

COVID presented many challenges related to procurement including the urgent nature of emergency supplies, availability and logistics, as well as the absence of frameworks and pre-existing arrangements that were available to utilise. Our total COVID spend was €573,726, across multiple categories including Buildings, equipment, IT Consultancy (Training & Support), Cleaning, PPE, and Waste Disposal. Circa €144,000 was non-compliant but procured in a situation where there was much reduced access to PPE, Cleaning Services, IT and other Supplies due to market pressures at the time. Where available MSLETB procured from existing, contracted suppliers, National Frameworks (NFWs) and HEA suppliers. Building works were undertaken in line with Circulars 62/13 and 45/20 which made provision for COVID related works to be procured using a simplified process.

The MSLETB Corporate Procurement Plan and MAPP (multi-annual procurement plan) has been completed for years 2018 and 2019 and this will assist us in 2021 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.

#### **Fraud**

No incidents were reported under MSLETBs Fraud Policy in 2020.

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 was reported to An Garda Síochána who have completed their investigations. MSLETB has commenced a disciplinary process in this matter which should be concluded in 2022.

In 2018, irregularities arose in relation to the operation of a tuck shop in one of the ETB's schools. During 2020 and 2021 an investigation committee investigated the matter and received legal advice on the correct way to proceed. The Committee will provide a report to the Chief Executive when its work is completed.

#### **Protected disclosures**

MSLETB received no protected disclosures in 2020 under the Protected Disclosure Act 2014.

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

### **Statement on Internal Control**

#### **Risk Management**

MSLETB has a Corporate Risk Management in place across the organisation. Three Risk Registers (Schools, FET, OSD) were updated in Q3 2020 and were presented to the Audit and Risk Committee in December, 2020. Risk Management is being added to the agenda for all Audit and Risk Committee meetings going forward. A Corporate Risk Register is also in development and will be presented to the Committee on completion.

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

##### **Breaches of system of internal control - Single Public Services Pension Scheme**

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. MSLETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2020. The Executive has advised that MSLETB is approximately 3% to 5% compliant with issuing pension statements to staff as at the end of 2020. This is an issue across the ETB sector and is being pursued at national level.

##### **Payroll Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. The migration of MSLETB payroll for all staff is scheduled to take place in October 2021. The ESBS are responsible for the processing of the payroll while MSLETB will still be responsible for the issuing of instructions to shared services of the changes to payrolls and HR function. The Chief Executive has confirmed that he has fulfilled his responsibilities in relation to the requirements of the Memorandum of Understanding that has been signed and is in place between MSLETB and the Department of Education - Education Shared Business Service (ESBS) centre. This document provides the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive will rely on a letter of assurance from the Accounting Officer of the Department of Education and Skills that appropriate controls are exercised in the provision of payroll services by the ESBS to MSLETB.

##### **Finance Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. On the 1 July 2022, MSLETB is due to migrate part of its accounting function to a new financial management system, which is already in use other ETBs. MSLETB will be supported by ESBS to ensure a smooth transition.

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

### **Statement on Internal Control**

#### **Covid-19 Pandemic**

In the effort to respond to the global pandemic, and the Department of Education and Skills national response to protect the health and safety of its staff, students and public, MSLETB has responded by moving all staff to remote working with onsite attendance only for essential operations that cannot be carried out extraneously. Central to the MSLETB's consideration and response to combating the coronavirus are staff and students, including a particular focus on educationally disadvantaged students, the continuation of teaching & learning and enabling the administrative functions to continue remotely.

The effects of the pandemic 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, the impact will continue throughout 2021.

MSLETB has received additional resources in the form of government grants to assist us in continuing in our role. The additional costs incurred were partially offset by savings in the areas of substitution costs, travel and subsistence, consumables and savings associated with the delivery of Further Education and Training provision, including apprenticeships, where classes did not take place as scheduled and there was a drop in learner payments.

#### **Annual Review of Controls**

MSLETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit Committee at its meeting on the 12 March 2021, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2020 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included

The Audit Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation.

A review of internal and external audit reports issued in 2020 and to date in 2021. The Audit Committee did not have the opportunity to meet with representatives from the C&AG and the IAU-ETB in 2020 due to the Covid-19 Pandemic but plan to do so in 2021. The Audit Committee carried out an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.

The Audit Committee presented a report on the review of controls to the Board on 23 March 2021.

A review of Governance and Control activities in 2020 including

- o Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive.

## Mayo Sligo and Leitrim Education and Training Board

### Statement on Internal Control

- o Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board.
- o Reports from the Chief Executive, Director of OSD, Director of FET, Director of Schools, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer to the Audit and Risk Committee.
- o Recommendations made by the C & AG in management letters or other reports.
- o Recommendations made by the Internal Audit Unit.
- o The Risk Register that is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 23 of March 2021.

Signed:

Rosalleen O'Grady

Chairperson Rosaleen O'Grady

Date:

24.05.2022





## **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 2020 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 2020 and the state of affairs of the Board at 31 December 2020, 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 2020 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**

**30 May 2022**



## Appendix to the report

### Responsibilities of the 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 2020

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	22	4,400	-
Further Education and Training (FET)****	28	-	11,175
Part-time / Night Classes****	4	-	510

\* 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 2020*
0-59,999	1,051	23,808,703
60,000-69,999	191	12,549,049
70,000-79,999	155	11,629,200
80,000-89,999	56	4,679,941
90,000-99,999	16	1,506,659
100,000-109,999	15	1,555,507
110,000-119,999	4	464,199
120,000-129,999	2	251,460
130,000-139,999	1	131,299
<b>Total:</b>	<b>1,491</b>	<b>56,576,017</b>

\*Cost in 2020 includes employers' PRSI

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

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC is a permanent contribution in respect of pensionable remuneration.

The ETB deducted Additional Superannuation Contributions from employees amounting to €1,682,909 which were remitted to the Department of Education.

**Mayo Sligo and Leitrim Education and Training Board**  
**Operating Statement For The Year Ended 31 December 2020**

	Note	Year ended 31/12/2020	Year ended 31/12/2019
<b>RECEIPTS</b>		<b>€</b>	<b>€</b>
Post Primary Schools & Head Office Grants	2	42,130,183	44,418,447
Further Education and Training Grants	3	42,620,921	33,523,384
Youth Services Grants	4	1,087,342	852,210
Agencies & Self-Financing Projects	5	4,778,936	5,944,121
Capital	6	4,762,916	3,312,703
		95,980,298	88,050,865
 <b>PAYMENTS</b>			
Post Primary Schools & Head Office	7	41,319,060	44,704,079
Further Education and Training	8	38,143,194	36,220,542
Student Support Services	9	-	4,583
Youth Services	10	1,085,824	831,891
Agencies & Self-Financing Projects	5	4,223,352	5,935,312
Capital	6	3,523,750	3,772,100
		88,295,180	91,468,507
 <b>Cash Surplus/(Deficit) for Year</b>		<b>7,085,118</b>	<b>(3,417,642)</b>
 <b>Movement in Other Net Current Assets</b>	<b>21</b>	<b>(7,031,059)</b>	<b>3,500,224</b>
 <b>Accrual Revenue Surplus/ (Deficit) for Year</b>		<b>54,059</b>	<b>82,582</b>
<b>Revenue (Deficit)/ Surplus at 1 January</b>		<b>2,067,971</b>	<b>1,985,389</b>
<b>Revenue (Deficit)/ Surplus at 31 December</b>	<b>12</b>	<b>2,122,030</b>	<b>2,067,971</b>

Signed: Rosalene O'Grady

Chairperson Rosaleen O'Grady

Date: 24.05.2022

Signed: Tom Grady

Acting Chief Executive Tom Grady

Date: 24<sup>th</sup> May 2022

The notes on pages 9 to 27 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 2020

	Note	31/12/2020	31/12/2019
		€	€
<b>Current Assets</b>			
Recurrent State Grants	13	709,221	1,072,880
Capital State Grants	14	328,744	440,301
Other Recurrent Income	15	41,478	45,479
Third Party Debtors	16	307,284	309,216
Bank Balance		<u>13,739,705</u>	<u>6,654,587</u>
		<u>15,126,432</u>	<u>8,522,463</u>
<b>Current Liabilities</b>			
Recurrent State Grants	17	4,995,205	1,700,044
Capital State Grants	18	1,966,183	1,126,294
Other Recurrent Income	19	1,624,660	1,160,238
Pay & Expense liabilities	20	<u>4,418,354</u>	<u>2,467,916</u>
		<u>13,004,402</u>	<u>6,454,492</u>
<b>Net Current Assets / (Liabilities)</b>		<u>2,122,030</u>	<u>2,067,971</u>
Represented By			
<b>Revenue Surplus / (Deficit)</b>	12	<u>2,122,030</u>	<u>2,067,971</u>

Analysis of Revenue Surplus/ (Deficit)	Programme	Accrual		
		Retained Surplus/ (Deficit) 31/12/2020	Revenue Surplus/ (Deficit) For 2020	Retained Surplus/ (Deficit) 31/12/2019
		€	€	€
	Schools & Head Office	354,863	33,504	321,359
	Agency Programmes	11,597	(14,523)	26,120
	Self-financing Programmes	<u>1,755,570</u>	<u>35,078</u>	<u>1,720,492</u>
	12	<u>2,122,030</u>	<u>54,059</u>	<u>2,067,971</u>

Signed: Rosalleen O'Grady  
Chairperson Rosaleen O'Grady

Date: 24.05.2022

Signed: Tom Grady  
Acting Chief Executive Tom Grady

Date: 24<sup>th</sup> May 2022

The notes on pages 9 to 27 form part of these Financial Statements



**Mayo Sligo and Leitrim Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2020**

**1 Accounting Policies**

**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 2016/2017 academic year.

**Significant Accounting Policies**

**(a) Basis of Presentation**

The financial statements are presented in the form approved by the Minister for Education with the consent of the Minister for Finance and 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 basis as those for the current year.

**(b) Revenue, Expenditure , Asset and Liabilities Recognition**

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 receipts received and expenditure incurred and in accordance with the funding rules.

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

**(c) Tangible fixed assets**

All assets purchased including land and buildings, fixtures and fittings and training equipment are 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 directly by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions. Pension funds are provided by the Department of Education .

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

**(f) Lease Rentals**

All lease rentals are expensed as incurred.



Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

		Year ended 31/12/2020	Year ended 31/12/2019
		€	€
<b>2 Post Primary Schools &amp; Head Office Receipts</b>			
Department of Education			
- Pay		37,217,960	40,213,071
-Non Pay		2,220,633	2,209,810
-Associated Programmes		2,105,021	1,301,501
Department of Education -sub total		41,543,614	43,724,382
Tuition fees - Students		424,785	495,406
Irish Public Bodies		85,133	102,767
Associated Programmes - Students		45,367	64,727
Associated Programmes - Other		23,850	25,512
Rent		7,434	5,653
		<b>42,130,183</b>	<b>44,418,447</b>
<b>3 Further Education and Training Receipts</b>			
SOLAS		42,451,107	33,276,254
Department of Further and Higher Education, Research, Innovation and Science		-	37,361
Students		98,195	102,670
Other		71,619	107,099
		<b>42,620,921</b>	<b>33,523,384</b>
<b>4 Youth Service Receipts</b>			
Youth Work Act	Department of Children, Equality, Disability, Integration and Youth	182,041	155,713
Youth Club Grant	Department of Children, Equality, Disability, Integration and Youth	90,575	155,804
Youth Work Capital	Department of Children, Equality, Disability, Integration and Youth	42,974	43,475
Youth Special Projects - Disadvantaged Youth	Department of Children, Equality, Disability, Integration and Youth	576,950	317,692
Youth Employability Initiative	Department of Children, Equality, Disability, Integration and Youth	-	42,259
Regional Drugs Task Force Awareness Programme	Department of Health	138,026	137,267
Covid Capital / Current	Department of Children, Equality, Disability, Integration and Youth	22,409	-
ICT Investment Capital	Department of Children, Equality, Disability, Integration and Youth	30,367	-
Youth Research	TUSLA	4,000	-
		<b>1,087,342</b>	<b>852,210</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

5 AGENCIES and SELF-FINANCING PROJECTS

			Year Ended 31/12/2020				Year ended 31/12/2019	
Item	PROJECT	Sponsoring Department/ Funder	RECEIPTS €	PAYMENTS			RECEIPTS €	PAYMENTS €
				Pay	Non Pay	Total		
				€	€	€	€	€
1	Music Education Partnership	Music Generation Network and Partners / Mayo County Council / Sligo County Council / Leitrim County Council / Parents / Students	874,132	589,875	106,677	696,552	1,056,730	857,380
2	Local Sports Partnership	Sligo Sports and Recreation Partnership Ltd	700,000	329,973	300,974	630,947	800,000	747,758
3	School Meals	Social Protection	344,498	-	329,597	329,597	404,339	413,526
4	School Completion	Tusla	315,595	249,497	47,397	296,894	333,595	317,706
5	Erasmus	Leargas	312,275	-	170,192	170,192	258,634	212,284
6	Other agency - 14 in Number **	Various	77,036	93,115	34,419	127,534	333,108	361,303
			<b>2,623,536</b>	<b>1,262,460</b>	<b>989,256</b>	<b>2,251,716</b>	<b>3,186,406</b>	<b>2,909,957</b>
<b>SELF-FINANCING PROJECTS</b>								
1	School Activities	Parents/ Students / Other	1,062,822	359	1,185,095	1,185,454	1,548,780	1,509,128
2	Book Loan Scheme	Parents/ Students	354,216	215	221,961	222,176	188,447	253,567
3	PLC Locally Raised Funds	Parents/ Students	290,271	6,588	141,409	147,997	335,720	506,770
4	Outdoor Education Centre - Achill	Department of Education / Third Party	253,908	152,292	60,877	213,169	400,690	487,355
5	Mock Examinations	Parents/ Students	65,347	403	64,337	64,740	58,122	53,763
6	Other self-financing - 13 in Number **	Various	128,836	20,005	118,095	138,100	225,956	214,772
			<b>2,155,400</b>	<b>179,862</b>	<b>1,791,774</b>	<b>1,971,636</b>	<b>2,757,715</b>	<b>3,025,355</b>
<b>Overall</b>			<b>4,778,936</b>	<b>1,442,322</b>	<b>2,781,030</b>	<b>4,223,352</b>	<b>5,944,121</b>	<b>5,935,312</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.

\*\* Where the receipts received from any Agency and Self-financing is less than €50,000 for 2020 it is included as Other Agency or Other Self Financing as appropriate.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

6 Capital

Receipts	Year ended	Year ended
	31/12/2020	31/12/2019
	€	€
Department of Education	3,747,365	2,495,302
SOLAS	1,007,434	792,401
Other	8,117	25,000
	<u>4,762,916</u>	<u>3,312,703</u>

Payments

Facility	Expenditure Type		
Coola Post Primary School Riverstown	Additional Accommodation Phase III	860,319	363,126
Training Centre	Capital (Solas)	681,051	817,387
Colaiste Iascaigh Easkey	Additional Accommodation 2017	482,113	187,124
St Tiernan's Crossmolina	Additional Accommodation 2018	309,704	1,648,275
Carrigallen Vocational School	Covid Minor Works	116,672	-
Colaiste Iascaigh Easkey	Prefabs 2020	115,105	-
Various	Others - 57 in number	958,786	756,188
		<u>3,523,750</u>	<u>3,772,100</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

7 Post Primary Schools & Head Office Payments	PAY	Year Ended 31/12/2020			Year ended
		Pay	Non Pay	Total	31/12/2019
		€	€	€	€
	Instruction	32,434,796		32,434,796	35,695,664
	Administration	3,499,228		3,499,228	3,456,240
	Maintenance	<u>1,196,459</u>		<u>1,196,459</u>	<u>1,196,328</u>
		37,130,483		37,130,483	40,348,232
	<b>NON PAY</b>				
	Instruction		186,353	186,353	242,487
	Administration		1,597,627	1,597,627	1,843,366
	Maintenance		<u>755,493</u>	<u>755,493</u>	<u>676,181</u>
			2,539,473	2,539,473	2,762,034
	<b>ASSOCIATED PROGRAMMES</b>				
	School Services Support Fund	47,979	480,943	528,922	797,383
	ICT Infrastructure	-	246,366	246,366	87,072
	COVID Hand Sanitiser & PPE	-	195,942	195,942	-
	Book Grant	-	120,969	120,969	148,775
	COVID Enhanced Supervision	112,155	-	112,155	-
	Deis Grant and Home School Liaison	7,256	83,539	90,795	208,062
	Transition Year	762	68,653	69,415	143,600
	COVID Cleaning Supports	42,980	14,772	57,752	-
	Transport Escort	44,956	-	44,956	34,922
	Others - 16 in Number	37,288	144,544	181,832	173,999
		<u>293,376</u>	<u>1,355,728</u>	<u>1,649,104</u>	<u>1,593,813</u>
		37,423,859	3,895,201	41,319,060	44,704,079

Post Primary Schools and Head Office Payments

These relate to the provision of second level provided in 22 locations, catering for 4,400 participants as well as night classes in 4 locations, catering for 510 beneficiaries.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

8 Further Education and Training Payments	Year Ended 31/12/2020				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2019
	€	€	€	€	€
Further Education and Training					
PLC Instruction, Capitation and Government Levy	4,613,481	614,388	-	5,227,869	195,709
Apprenticeship & Apprenticeship 2016+	698,958	442,890	3,109,871	4,251,719	5,323,699
VTOS	1,764,355	237,456	1,807,198	3,809,009	4,253,390
Operating Costs	2,604,397	919,020	-	3,523,417	3,802,987
Youthreach	2,186,225	347,792	733,603	3,267,620	3,257,001
Specialist Training Providers (STP)	-	1,723,134	1,089,262	2,812,396	2,939,824
Adult Literacy, Community Education, ESOL, ITABB and DEIS Family Literacy	1,826,073	593,807	-	2,419,880	2,896,070
Back to Education Initiative	1,742,082	380,870	-	2,122,952	2,075,222
Traineeships	55,111	1,160,707	955,187	2,171,005	1,628,337
Community Training Centres	-	1,240,026	733,402	1,973,428	1,916,598
Local Training Initiatives	-	247,901	1,404,839	1,652,740	1,968,531
Bridging Foundation and Skills Training	-	498,754	332,876	831,630	2,702,970
Technology Enhanced Learning	161,282	394,465	-	555,747	51,501
Adult Education Guidance Service	365,356	93,573	-	458,929	492,393
Skills to Advance - Route 2	34,060	297,076	(94)	331,042	34,240
FE Premises Repairs and Maintenance	-	380,026	-	380,026	708,258
Skills for Work	121,104	135,981	-	257,085	847,573
MAED Funding	-	252,546	-	252,546	-
Legacy Traveller Training Centres	161,976	-	-	161,976	236,026
Evening Courses	120,608	14,799	-	135,407	249,478
COVID Cleaning Supports	22,699	108,050	-	130,749	-
COVID Hand Sanitiser & PPE	-	138,765	-	138,765	-
Continuing Professional Development	50,388	69,415	-	119,803	62,971
Certification / Authentication	97,451	15,018	-	112,469	121,504
COVID Minor Works	-	153,874	-	153,874	-
QQI Locally Devised Assessment	108,274	-	-	108,274	169,187
Cooperation Hours	106,086	79	-	106,165	-
FET Admin & Support Staff	39,488	62,877	-	102,365	-
Blackspot Support Support	100,432	-	-	100,432	59,567
Learner Information	52,456	37,470	-	89,926	-
FET Staff T&S	-	81,077	-	81,077	-
Adult Refugee Programme (Resettlement)	60,469	7,065	-	67,534	40,376
Quality	58,800	-	-	58,800	-
Others - 8 in Number	99,461	77,077	-	176,538	187,130
<b>Total</b>	<b>17,251,072</b>	<b>10,725,978</b>	<b>10,166,144</b>	<b>38,143,194</b>	<b>36,220,542</b>

**Further Education and Training Payments**

These relate to the provision of Further Education programmes in 26 locations, catering for 9,836 beneficiaries, as well as training in 2 locations, catering for 1,339 beneficiaries.

**9 STUDENT SUPPORT SERVICES PAYMENTS**

Grants and Scholarships	-	-	-	-	4,583
	-	-	-	-	4,583

**10 YOUTH SERVICES PAYMENTS**

Youth Work Act	155,358	23,794	-	179,152	160,864
Youth Club Grant	-	89,370	-	89,370	153,556
Youth Work Capital	-	51,520	-	51,520	34,780
Youth Special Projects - Disadvantaged Youth	-	580,373	-	580,373	284,874
Youth Employability Initiative	-	-	-	-	59,300
Regional Drugs Task Force Awareness Programme	-	138,026	-	138,026	138,517
COVID Capital / Current	-	14,655	-	14,655	-
ICT Investment Capital	-	32,728	-	32,728	-
	<b>155,358</b>	<b>930,466</b>	<b>-</b>	<b>1,085,824</b>	<b>831,891</b>



Mayo Sligo and Leitrim Education and Training Board

Notes To The Financial Statements - Year Ended 31 December 2020

11 ANALYSIS OF RECEIPTS BY FUNDER

Funder	Post-Primary Schools and Head Office	Further Education and Training	Youth Services	Agencies and Self- financing	Capital	Total	Year Ended 31/12/2020	Total Year Ended 31/12/2019
	€	€	€	€	€	€	€	€
<b>State funding received</b>								
Department of Education	41,543,614	-	-	205,230	3,747,365		45,496,209	46,389,975
SOLAS	-	42,451,107	-	-	1,007,434		43,458,541	34,068,655
Tusla	-	-	4,000	315,595	-		319,595	333,595
State Examinations Commission	-	-	-	36,210	-		36,210	141,438
Department of Children, Equality, Disability, Integration and Youth	-	-	945,316	-	-		945,316	713,619
Department of Social Protection	-	-	-	344,498	-		344,498	404,339
Léargas	-	-	-	312,275	-		312,275	257,884
Department of Health	-	-	138,026	-	-		138,026	137,267
Higher Education Authority	-	-	-	-	-		-	45,034
Foroige / County Council	-	-	-	10,000	-		10,000	19,848
Music Generation Network and Partners	-	-	-	579,616	-		579,616	551,847
County Councils Music Generation	-	-	-	124,256	-		124,256	144,388
Sports Partnership & Sailing Sport & Girls Active	-	-	-	700,000	-		700,000	846,480
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	-	-	-	-	-		-	5,000
Health Ireland Action - County Council	-	-	-	-	-		-	1,036
Department of Rural and Community Development	-	-	-	-	-		-	20,000
Irish Research Council	-	-	-	8,000	-		8,000	-
	<b>41,543,614</b>	<b>42,451,107</b>	<b>1,087,342</b>	<b>2,635,680</b>	<b>4,754,799</b>		<b>92,472,542</b>	<b>84,080,405</b>
<b>Non-State funding applied to State-funded schemes</b>								
Parents/Students	470,152	-	-	-	-		470,152	560,883
Parents/Students - OEC Receipts	-	-	-	51,978	-		51,978	267,760
Parents/Students Further Education and Training	-	98,195	-	-	-		98,195	102,670
Parents/Students - Sailing / Sport & Girls Active	-	-	-	16,526	-		16,526	23,816
Professional Development Service for Teachers	23,850	-	-	-	-		23,850	25,512
Parents/Students - Music Generation	-	-	-	164,011	-		164,011	358,715
Irish Public Bodies - Dividends/ Capital Reserve	85,133	-	-	-	-		85,133	102,767
Irish Public Bodies - Music Generation	-	-	-	6,250	-		6,250	-
County Councils	-	-	-	3,100	-		3,100	1,724
Other	7,434	71,619	-	-	-		79,053	114,132
	<b>586,569</b>	<b>169,814</b>	<b>-</b>	<b>241,865</b>	<b>-</b>		<b>998,248</b>	<b>1,557,979</b>
<b>Other Non-State funding</b>								
Parents/Students	-	-	-	1,855,240	-		1,855,240	2,298,521
Other	-	-	-	9,842	8,117		17,959	62,974
Staff	-	-	-	34,335	-		34,335	24,244
Irish Public Bodies - Insurance Settlements	-	-	-	1,974	-		1,974	26,742
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,901,391</b>	<b>8,117</b>		<b>1,909,508</b>	<b>2,412,481</b>
<b>Total</b>	<b>42,130,183</b>	<b>42,620,921</b>	<b>1,087,342</b>	<b>4,778,936</b>	<b>4,762,916</b>		<b>95,380,298</b>	<b>88,050,865</b>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

12 Source and Use of Funds  
Primary Grantor  
Department/Office

Project

2020 Grant Issued	01/01/2020 <sup>a</sup>				2020				31/12/2020		
	Amount due from/ (due to) Grantor	Receipts direct from Grantor <sup>c</sup>	Receipts from other sources	Total Receipts per Operating Statement	Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2020 <sup>d</sup>	Amount due from/ (due to) Grantor		
€	€	€	€	€	€	€	€	€	€		
Department of Education Post Primary Schools and Head Office	Pay <sup>b</sup> Non-Pay <sup>e</sup> Local Funding Surpluses	37,302,637 2,659,225 (395,105)	392,277 - (395,105)	(35,091,035) (2,220,633) -	(2,126,925) (517,352) -	(37,217,960) (2,737,985) -	- 79,535 (78,760)	37,130,483 2,539,473 -	331,894 85,473 -	- 33,504 -	636,694 - (473,865)
Capital	Associated Programmes	2,105,021	(1,007,862)	(2,105,021)	(69,217)	(2,174,238)	(775)	1,649,104	79,699	-	(1,454,072)
Agency and Self Financing	Outdoor Education centre	3,747,365	(665,515)	(3,747,365)	(8,117)	(3,755,482)	-	2,768,999	70,008	-	(1,581,990)
Total Department of Education		46,019,478	(1,676,208)	(43,365,984)	(2,773,589)	(46,139,573)	-	44,301,228	567,740	73,577	(2,873,233)
Other Funders											
Department of Further and Higher Education, Research, Innovation and Science	Explore	-	(37,361)	-	-	-	-	-	-	-	(37,361)
SOLAS	Further Education and Training	42,451,107	615,047	(42,451,107)	(169,814)	(42,620,921)	-	38,143,194	1,097,226	-	(2,765,454)
SOLAS	Capital	1,007,434	(20,479)	(1,007,434)	-	(1,007,434)	-	754,751	217,713	-	(55,449)
Department of Children, Equality, Disability, Integration and Youth / Department of Health / TUSLA	Youth Affairs	1,087,342	(194,160)	(1,087,342)	-	(1,087,342)	-	1,085,824	3,752	-	(191,926)
Health Service Executive / Tusla	Agency - School Completion Programme	315,595	(210,525)	(315,595)	-	(315,595)	-	296,894	3,238	-	(226,988)
Department of Social Protection	Agency - School Meals	344,498	39,649	(344,498)	-	(344,498)	-	329,597	1,961	-	26,709
Agency and Self-financing	School Excellence Fund	3,300	742	(3,300)	-	(3,300)	-	2,432	-	-	(126)
City of Dublin Education and Training Board	Skills ETB	-	-	-	-	-	-	-	-	(31,224)	(31,224)
State Examinations Commission	Examination Supervision	36,210	-	(36,210)	-	(36,210)	-	34,352	-	1,858	-
Leargas	Agency - Leargas Trips	312,275	(244,341)	(312,275)	-	(312,275)	-	170,192	(147)	1	(386,570)
County Councils & Music Generation	Music Education Partnership and Sports Partnership & Girls Active & Sailing Sport	1,403,871	(486,969)	(1,403,871)	(189,788)	(1,593,659)	-	1,331,142	45,099	59,338	(645,049)
Higher Education Authority	Students with Disabilities	-	(30,652)	-	-	-	-	40,583	(3,064)	(6,867)	-
Leitrim Development Company	Childcare CE Scheme	-	(64,048)	-	-	-	-	-	-	-	(64,048)
Foroige	Comhairle na nOg	10,000	(60,530)	(10,000)	-	(10,000)	-	29,924	-	-	(40,606)
City of Dublin Education and Training Board	Adult Refugee Programme	-	-	-	-	-	-	-	-	(37,627)	(37,627)
Department of Rural and Community Development	Leader Grant for Critical Interventions	-	(1,457)	-	-	-	-	-	-	-	(1,457)
Sligo County Council	Enterprise Grant	-	(67)	-	-	-	-	(1,082)	-	-	(1,149)
Leargas	Leargas Ballinode	-	(4,165)	-	-	-	-	-	96	-	(4,069)
Irish Research Council	Research Bursary	8,000	5,088	(8,000)	-	(8,000)	-	17,682	-	(1)	14,769
Total State		46,979,632	(694,238)	(46,979,632)	(359,602)	(47,339,234)	-	42,235,485	1,365,874	(14,523)	(4,446,605)
Total Non State	Agency and Self Financing	-	(57,474)	-	(1,901,491)	(1,901,491)	-	1,758,467	18,754	(4,994)	(186,737)
Total State and Non State		46,979,632	(751,712)	(46,979,632)	(1,901,491)	(49,240,725)	-	43,993,952	1,384,628	(19,517)	(4,633,342)

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

12 Source and Use of Funds (continued)

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

	31/12/2020	31/12/2019
	€	€
Amount due from/ (due to) Grantor at 31 December	(7,506,605)	(2,427,916)
Bank Balance (Page 8)	13,739,705	6,654,587
Third Party Debtors (Note 16)	307,284	309,216
Pay & Expenses Liabilities (Note 20)	(4,418,354)	(2,467,916)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	2,122,030	2,067,971

Notes

a Opening balances

Balances are reported on an accruals basis.

Department of Education: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €35,091,035 and anticipated receipts from Retained Superannuation Contributions of €2,122,061. Actual receipts of Retained Superannuation Contributions were €2,126,925, which is €4,864 more than anticipated. This excess of €4,864 will be included in receipts by the Department of Education in the 2021 Pay Grant.

b Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €2,220,633 and forecasted locally raised receipts of €435,097. In 2020 actual locally raised receipts were €432,219 resulting in a deficit of receipts of €2,878 below the amount forecasted.

c Non Pay

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 €54,059 for the year ended 31/12/2020 (Per Operating Statement page 7) and an Accumulated Revenue Surplus as at 31/12/2020 of €2,122,030 (Per Operating Statement page 7 and Statement of Current Assets and Current Liabilities page 8). This surplus is made up of €354,863 relating to School and Head Office Non Pay, €11,597 relating to Agency Programmes and €1,755,570 relating to Self Financing Programmes. The surplus on agency and self-financing programmes is accounted for mainly by PLC locally raised funds and monies raised in schools.

d Surplus/(Deficit) for 2020

The difference between the total amount received from grantors of €90,345,617 (Note 12) above and the total in Note 11 - Funding of €92,472,542 is represented by Retained Superannuation Contributions of €2,126,925.

e Total State funding

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	31/12/2020	31/12/2019
	€	€
<b>13 Current Assets - Recurrent State Grants</b>		
Amount due from Department of Education		
Pay Grant Underfunding	641,558	436,917
Associated Grants Underfunding	58,617	14,231
Amount due from SOLAS	-	615,047
Amount due from Department of Children, Equality, Disability, Integration and Youth	9,046	6,685
	<u>709,221</u>	<u>1,072,880</u>
<b>14 Current Assets - Capital State Grants</b>		
Amount due from the Department of Education	328,744	440,301
	<u>328,744</u>	<u>440,301</u>
<b>15 Current Assets - Other Recurrent Income</b>		
Amount due from Other Programme Funders (State)	41,478	40,391
Amount due from Other Programme Funders (Non-State)	-	5,088
	<u>41,478</u>	<u>45,479</u>
<b>16 Current Assets - Third Party Debtors</b>		
Expenses to be Recouped	3,461	12,093
Advance to Community Training Centres	98,000	100,000
Advance to Local Training Initiatives	72,755	72,400
Advance to Specialist Training Providers	133,068	124,723
	<u>307,284</u>	<u>309,216</u>



Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	31/12/2020	31/12/2019
	€	€
<b>17 Current Liabilities - Recurrent State Grants</b>		
Amount due to the Department of Education		
Associated Grants Unspent	1,512,689	1,022,093
Local Receipts / Receivables Excess	473,865	395,105
Superannuation Receipts Excess	4,864	44,640
Amount due to Department of Further and Higher Education, Research, Innovation and Science - Explore Programme	37,361	37,361
Amount due to SOLAS	2,765,454	-
Amount due to Department of Children, Equality, Disability, Integration and Youth	200,972	200,845
	<u>4,995,205</u>	<u>1,700,044</u>
<b>18 Current Liabilities - Capital State Grants</b>		
Amount held for Department Of Education	1,910,734	1,105,815
Amount due to SOLAS	55,449	20,479
	<u>1,966,183</u>	<u>1,126,294</u>
<b>19 Current Liabilities - Other Recurrent Income</b>		
Amount held for TUSLA	225,988	210,525
Amount held for Other Programme Funders (State)	1,211,935	892,238
Amount held for Other Programme Funders (Non-State)	186,737	57,475
	<u>1,624,660</u>	<u>1,160,238</u>
<b>20 Pay and Expense Liabilities</b>		
Pay Liabilities	1,303,193	787,299
Expense Liabilities	3,115,161	1,680,617
	<u>4,418,354</u>	<u>2,467,916</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

21 Movement in Other Net Current Assets

	Balance as at 31/12/2020	Balance as at 31/12/2019	Movement in Period
	€	€	€
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	709,221	1,072,880	(363,659)
Increase/(Decrease) in Capital State Grants Receivable	328,744	440,301	(111,557)
Increase/(Decrease) in Other Recurrent Income Receivable	41,478	45,479	(4,001)
Increase/(Decrease) in Third Party Debtors	307,284	309,216	(1,932)
	<u>1,386,727</u>	<u>1,867,876</u>	<u>(481,149)</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	4,995,205	1,700,044	(3,295,161)
(Increase)/Decrease in Capital State Grant Liabilities	1,966,183	1,126,294	(839,889)
(Increase)/Decrease in Other Recurrent Income Liabilities	1,624,660	1,160,238	(464,422)
(Increase)/Decrease in Pay and Expense Liabilities	4,418,354	2,467,916	(1,950,438)
	<u>13,004,402</u>	<u>6,454,492</u>	<u>(6,549,910)</u>
 Net Movement			<u><u>(7,031,059)</u></u>

**Mayo Sligo and Leitrim Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2020**

**Remuneration**

	2020 €	2019 €
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	56,576,017	54,361,755
Termination benefits	-	-
	56,576,017	54,361,755
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	56,576,017	54,361,755
	56,576,017	54,361,755

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

Pay range	No. Employees	Cost in 2020*
0-59,999	1051	23,808,703
60,000-69,999	191	12,549,049
70,000-79,999	155	11,629,200
80,000-89,999	56	4,679,941
90,000-99,999	16	1,506,659
100,000-109,999	15	1,555,507
110,000-119,999	4	464,199
120,000-129,999	2	251,460
130,000-139,999	1	131,299
<b>Total:</b>	<b>1491</b>	<b>56,576,017</b>

\*Cost in 2020 includes employers' PRSI

**(c) Termination Benefits**

There were no termination benefit settlements during the year (2019 €0).

**(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 employers' PRSI is set out below:

	2020 €	2019 €
Salary	431,571	409,858
Allowances	-	-
Termination Benefits	-	-
	431,571	409,858

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

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

Basic Salary	111,423	105,651
Other	-	-
	111,423	105,651

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 2020

23 Specific Costs	2020	2019
	€	€
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	25,579	31,635
Financial / Actuarial	-	-
Public relations/marketing	21,819	-
Human Resources	13,681	18,155
Audit Fee (Annual external audit)*	81,000	81,000
Other	15,628	-
	<u>157,707</u>	<u>130,790</u>

\* The 2017 Audit Fee was paid in 2019. The 2018 Audit Fee was paid in 2020. The 2019 Audit Fee will be paid in 2021

**(b) Legal Costs and Settlements**

Legal costs and settlements for the year can be analysed under:

Legal fees - legal proceedings	5,778	-
Conciliation and arbitration payments	5,000	-
Settlements	-	-
	<u>10,778</u>	<u>-</u>

The legal costs and settlements figure above relates to 1 separate legal case (2019: 0).

In 2020 legal costs and settlements were paid by IPB and the Net cost, or excess, incurred by the ETB is €700.

**(c) Travel and Subsistence**

Travel and subsistence costs comprise:

<b>Domestic</b>		
- expenses paid to Board Members	18,590	44,958
- expenses paid for Board Members	-	-
- expenses paid to employees	246,026	537,667
	<u>264,616</u>	<u>582,625</u>
<b>International</b>		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	-	4,101
	<u>-</u>	<u>4,101</u>
<b>Total</b>	<u>264,616</u>	<u>586,726</u>

**(d) Hospitality**

Hospitality costs incurred were:

Staff Hospitality	3,710	4,139
Other	1,088	813
	<u>4,798</u>	<u>4,952</u>



Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

24 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregate expenses paid to each member in the year ended the 31 December 2020 were:

Board member	Statutory	Interview	Attendance at	BOM	Other	Total	Total Fees
	Meetings	Boards	Conferences / Seminars			Expenses	
	€	€	€	€	€	€	€
Ms. Mary Bohan, L.C.C. ** & ***	82	2,549	2,454	-	-	5,085	4,526
Mr. Christy Hyland, M.C.C.	166	2,288	-	286	-	2,740	6,521
Mr. Seamus Kilgannon	118	674	-	939	-	1,731	3,789
Mr. Malachy Molloy	-	699	162	-	322	1,183	1,960
Ms. Donna Sheridan, M.C.C.	74	-	900	-	-	974	-
Mr. Gerard Murphy ****	255	-	-	410	-	665	-
Mr. Richard Finn, M.C.C.	115	-	-	93	-	208	-
Ms. Rosaleen O'Grady, S.C.C.	83	-	-	91	-	174	-
Mr. Tom Connolly, M.C.C.	128	-	-	23	-	151	-
Mr. John Caulfield, M.C.C. *	67	-	-	75	-	142	-
Mr. Seán Carey, M.C.C.	90	-	-	28	-	118	-
Mr. Chris McManus (resigned February 2020)	43	-	-	58	-	101	-
Mr. Pat Forde	99	-	-	-	-	99	-
Mr. Enda Stenson, L.C.C.	79	-	-	-	-	79	-
Ms. Nicole McGowan	49	-	-	18	-	67	-
Ms. Susan Finan	61	-	-	-	-	61	-
Ms. Teresa McGuire (resigned June 2019)	-	-	-	18	-	18	-
Mr. Joseph Queenan (resigned June 2019)	-	-	-	9	-	9	-
Mr. Pat Coffey	-	-	-	-	-	-	-
Mr. Paddy O'Rourke, L.C.C.	-	-	-	-	-	-	-
Mr. Arthur Gibbons, S.C.C (appointed September 2020)	-	-	-	-	-	-	-
Ms. Jennifer Van Aswegen	-	-	-	-	-	-	-
Ms. Marie Casserly, S.C.C.	-	-	-	-	-	-	-
Ms. Pamela Ni Thaidhg	-	-	-	-	-	-	-
<b>Total</b>	<b>1,509</b>	<b>6,210</b>	<b>3,516</b>	<b>2,048</b>	<b>322</b>	<b>13,605</b>	<b>16,796</b>

\*Chairperson from October 2020

\*\*Chairperson prior to October 2020

\*\*\*ETBI Representative

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

25 Committee Fees

The following fees were paid to Non- Board Committee members

	2020	2019
	€	€
Audit and Risk Committee (ARC)	(No. of Non Board ARC members 2020 3, 2019 3) 2,918	3,607
Finance Committee (FC)	(No. of Non Board FC members 2020 2, 2019 2) 1,799	919
	<u>4,717</u>	<u>4,526</u>

26 Chief Executive's Travel Expenses

	2020	2019
	€	€
Domestic Travel	6,113	13,226
Foreign Travel	-	-
	<u>6,113</u>	<u>13,226</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

**27 Capital Commitments**

At 31 December 2020 Mayo Sligo Leitrim ETB had capital commitments of €1.2M (2019 €2.6M). All of the above capital expenditure will be Exchequer funded.

**28 Lease Commitments**

At 31 December 2020 MSLETB had future minimum lease payments under non- cancellable operating leases as follows:

	31/12/2020	31/12/2019
	€	€
Leases which expire:		
Within one year	433,439	358,293
Between two and five years	656,520	976,560
After 5 years	818,827	868,108
	<u>1,908,786</u>	<u>2,202,960</u>

**29 Contingencies**

At the date of approval of these financial statements, legal proceedings in respect of events that occurred before 31 December 2020 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 cases are yet to be heard by the High Court, but it is expected that all costs will be reimbursed by MSLETB's insurers.

**30 Additional Superannuation Contribution**

€1,682,909 was deducted from staff and paid over to the Department of Education.

**31 Write - Offs**

In 2020 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes. In 2020, €221 was written off on behalf of MSLETB.

**32 Annual Contribution to Education and Training Boards Ireland**

MSLETB made a contribution of €42,700 to ETBI in 2020.

**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 2020, an employee of the ETB received payment for the rental of equipment for a specialised course ran by MSLETB. The amount payable for this purpose was €4,000 p.a.. In 2020 a total amount of €8,000 was paid to this employee covering both the 2019/2020 and 2020/2021 school years. The employee left MSLETB in October 2020.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

35	Property	Primary level and Post Primary Level	Centres	Head Office	Others	Total
	Property in use:					
	Owned (Appendix 1)	16	11	3		30
	Not Owned- Leased (Note 35A)	2	13			15
	Not Owned- Other incl. Covid-19 Accom (Note 35B)	4	4			8
	Property not in Use (Note 35C)	3			3	6
	Properties in use by a 3rd Party (Note 35D)	7	3		4	14
	<b>Total</b>	<b>32</b>	<b>31</b>	<b>3</b>	<b>7</b>	<b>73</b>

35A	Property not Owned - Leased			
	Category	Location	Annual Rent per agreement	Expiry Date
	<b>Schools</b>		<b>€</b>	
	St. Joseph's Community College	Charlestown, Co Mayo	€10	01/09/2034
	Old Courthouse (owned by Sligo Co. Co.)	Easkey, Co Sligo	€0	In negotiations
	<b>Centres</b>			
	Ballina MSL/ETB Training Centre (FAS)	Ballina, Co Mayo	€40,000	31/05/2021
	Ballina Engineering Training Centre (FAS)	Ballina, Co Mayo	€40,000	31/05/2021
	Further Education Centre	Belmullet, Co Mayo	€25,000	23/03/2020
	Newman Centre	Ballina (grounds at back of cathedral)	€16,955	N/A
	Further Education Centre (Abbey Street)	Ballina, Co Mayo	€24,530	28/02/2023
	Further Education Centre	Claremorris Co Mayo	€32,000	23/09/2028
	Castle House	Castle Street, Sligo	€33,580	Awaiting renewal
	Youthreach Centre	Cleveragh Industrial Estate, Sligo	€36,000	30/03/2040
	Clarion Village	Block 8, Clarion Village, Sligo	€17,600	15/05/2022
	Bee Park Centre	Manorhamilton, Co Leitrim	€3,600	Not defined
	Drumshanbo Enterprise Centre	Drumshanbo, Co Leitrim	€30,000	Not defined
	Market Yard	Carrick-on-Shannon, Co Leitrim	€54,000	09/09/2028
	Dublin FET - Ashtown	Ashtown Food Research Centre, Ashtown, Co Dublin	€30,000	31/03/2021

35B	Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
	Category	Location	Status	Annual Rent per agreement	Expiry Date
	<b>Schools</b>				
	Used to facilitate students from Grange PPS due to COVID social distancing requirements	Onfield Sports Centre, Grange, Co Sligo	Licence	€37,950	28/05/2021
	Used to facilitate students from Carrigallen PPS due to COVID social distancing requirements	Cornmill Theatre and Arts Centre, Carrigallen, Co Leitrim	Licence	€33,800	28/06/2021
	Used to facilitate students from Carrigallen PPS due to COVID social distancing requirements	Bredagh Hall	Licence	€13,508	30/06/2022
	Used to facilitate students from Carrigallen PPS due to COVID social distancing requirements	St Marys Hall	Licence	€13,508	30/06/2022
	<b>Centres</b>				
	Further Education Centre	Ballyhaunis, Co Mayo	Licence	€7,200	31/08/2020
	Mayflower Building	Drumshanbo, Co Leitrim	Licence	€12,000	Indefinite
	Used to facilitate students from North Connaught College due to COVID social distancing requirements	Tubbercurry Development Co Ltd	Licence	€36,400	1st Term 28/09/20 - 30/10/20 to be renewed
	Used to facilitate students from Westport College of Further Education due to COVID social distancing requirements	Westport Cineplex Limited T/A The W Cinema	Licence	€101,400	31/05/2021

\* Note - Temporary Accommodation Covid-19

Mayo Sligo and Leitrim Education and Training Board  
Notes to The Financial Statements - Year Ended 31 December 2020

35C	Properties not in use:	Location	Status
	<b>Schools</b>		
	Old St. Patrick's College (not in use)	Ballycastle, Co Mayo	Owned
	Gurteen Vocational School	Gurteen, Co Sligo	Owned
	Further Education Centre, Mohill Old Vocational School	Mohill, Co Leitrim	Owned
	<b>Others</b>		
	Site	Lahardane, Co Mayo	Owned
	Site	Tubbercurry, Co Sligo	Owned
	Site	Easkey, Co Sligo	Owned

35D	Properties in use by a 3rd Party	Location	Status	€ Annual Rent per agreement	Expiry Date
	<b>Schools</b>				
	Old Vocational School	Drumkeerlin, Co Leitrim	Other	€0	N/A
	Old Vocational School <sup>1</sup>	Ballina, Co Mayo	Leased Lessor	€5,000	N/A
	Old Vocational School	Charlestown, Co Mayo	Leased Lessor	€0	N/A
	Corbally Old School	Corbally, Co Sligo	Leased Lessor	€3,800	28/02/2022
	Old Vocational School	Ballinamore, Co Leitrim	Licensed	€192	No defined term
	Marian College Mohill (adjacent to Mohill Community School) <sup>1</sup>	Mohill, Co Leitrim	Licensed	€192	No defined term
	Kinlough Old Vocational	Kinlough, Co Leitrim	Licensed	€256	No defined term
	<b>Centres</b>				
	Beltra Hall	Beltra, Co Sligo	Leased Lessor	€1,100	N/A
	Benwiskin Centre	Ballintrillick	Leased Lessor	€800	21/11/2036
	Ballinacarrow Community Centre	Ballinacarrow, Co Sligo	Title being investigated	€0	N/A
	<b>Others</b>				
	Pedestrian Access to famine memorial, graveyard and playing field	Swinford, Co Mayo	Owned	€100	Indefinite
	Site	Lisnalyry, Co Sligo	Site	€4,298	N/A
	Site	Newport, Co Mayo	Leased Lessor	€10	26/06/2038
	South Sligo Community Park	Tubbercurry, Co Sligo	Leased Lessor	€1,500	30/09/2037

**Notes:**

Owned - MSLETB/DB hold full title and ownership of these properties.

Leased - MSLETB holds a lease for these properties.

Licensed - MSLETB holds a licence for these properties. A licence is used for shorter term agreements where MSLETB do not wish to commit to a long term lease due to operational reasons and funding. MSLETB Properties in use by a third party also operate under a licence agreement as MSLETB do not issue leases for any of its properties.

Managed - The property is owned by another party (usually Department of Education or County Council) and MSLETB only manage the property or part thereof. MSLETB is not the owner or the patron.

Service Level Agreement - Similar to Managed Properties.

PPP- Public Private Partnership

1 - These owned properties are utilised for programmes operated by MSLETB with a portion of the property utilised by a third party under lease / licence from MSLETB.



Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

36 Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. MSLETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, MSLETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

Since March 2020 the pandemic has had a financial implications for MSLETB and we have received additional resources in the form of government grants to assist us in continuing in our role.

In 2020 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Minor Works including classroom reconfiguration- €1,035,950
- Department of Education- COVID 19 Hand Sanitiser and PPE- €205,140
- Department of Education- COVID 19 Additional Supervision Arrangements- €169,960
- Department of Education- COVID 19 Additional Cleaning Supports- €53,683
- Department of Education - COVID 19 Additional Accommodation- €41,990
- Department of Education - COVID 19 Operational supports for a full return to school- €37,836
- Department of Education -Calculated Grades Aides-€34,341
- SOLAS- COVID 19 FET overheads (Cleaning Supports, Hand Sanitiser and Mlnor Works)- €447,000
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€22,409

This additional grant assistance provided funding across a range of areas of expenditure arising from the pandemic such as:

- Minor Works including classroom reconfiguration
- Hand sanitiser and PPE
- Cleaning supports
- Enhanced Supervision Support
- Other Covid related costs in schools and centres
- Operational Support for return to School and Further Education and Training
- Additional Short term COVID related leases
- Calculated grades aides
- Additional Transport

The additional costs incurred were partially offset by savings in the areas of

- Substitution costs,
- Travel and subsistence
- Consumables and
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where classes did not take place as scheduled and there was a drop in learner payments.

MSLETB has taken the following steps to manage and mitigate the effects of the pandemic on its operation

- MSLETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and MSLETB developed and implemented additional control measures as required.
- The Department of Education put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. MSLETB is participating in these structures to ensure a joined-up approach across the education sector.

In the short term we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. In the medium to long term, the ETB sector will also have a significant role to play in the overall system response needed for labour market activation which will form part of a broader cross government and cross agency response. This has been seen already in particular through the provision of measures contained in the Government July 2020 Jobs Stimulus such as the Skills to Connect initiative and retrofitting courses which are being rolled out across ETBs.

37 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2020 were approved by the Board of MSLETB on 23 March 2021

Mayo Sligo and Leitrim Education and Training Board

Year Ended 31 December 2020

Appendix 1

MSLETB owns the following properties from which it provides educational services:

Category	Location
<b>Primary level and Post Primary Level</b>	
Coláiste Pobail Acla	Achill, Co Mayo
Davitt College, Castelbar	Springfield, Castlebar, Co Mayo
Gaelcholáiste Chomáin	Rosspoint, Co Mayo
Moynes College, Ballina	Cathedral Road Ballina, Co Mayo
St. Brendan's College	Belmullet, Co Mayo
St. Patrick's College	Killala, Co Mayo
St. Tiernan's College	Crossmolina, Co Mayo
Ballinode College	Ballinode, Co Sligo
Coláiste Iascaigh	Easkey, Co Sligo
Coola Post Primary School	Coola, Co Sligo
Corran College	Ballymote, Co Sligo
Grange Post Primary	Grange, Co Sligo
Carrigallen Vocational School	Carrigallen, Co Leitrim
Drumshanbo Vocational School	Drumshanbo, Co Leitrim
Lough Allen College	Drumkeeran, Co Leitrim
Mohill Community College	Mohill, Co Leitrim
<b>Centres</b>	
Castlebar College of Further Education, PLC (located beside Head Office)	Castlebar, Co Mayo
Westport College of Further Education	Westport, Co Mayo
North Connaught College, College of Further Education	Tubbercurry, Co Sligo
Further Education and Training Centre, LucanStreet/Rushe Street, Castlebar	Castlebar, Co Mayo
Outdoor Education Centre & VTOS Achill	Achill, Co Mayo
* Further Education Centre Swinford	Swinford, Co Mayo
Further Education Centre (VTOS / Youthreach) Cathedral Road	Ballina (old Voc. School) Cathedral Road, Ballina, Co Mayo
Further Education Centre (VTOS / Youthreach)	Ballinrobe, Co Mayo
Youthreach	Kiltimagh, Co Mayo
Sligo Training Centre	Sligo, Co Sligo
Marian College Mohill (adjacent to Mohill Community School)	Mohill, Co Leitrim
<b>Administrative Offices</b>	
MSLETB Head office	Newtown, Castlebar, Co Mayo
MSLETB Sligo office	Quay Street, Sligo
MSLETB Leitrim office	Carrick on Shannon, Co Leitrim

\* Further Education Centre Swinford - On ground long term lease from MCC