

Mayo Sligo and Leitrim Education and Training Board

Financial Statements For The Year Ended 31 December 2021

Mayo Sligo and Leitrim Education and Training Board

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31 December 2021**

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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:

Mary Bohan
Mary Bohan

Date:

15/12/2022

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 three reviews carried out during the year - in January, July and October. 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.
- Recommendations made by the Internal Audit Unit – ETB's.
- 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 2021. 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 Organisational Support and Development, Director of Further Education and Training, Director of Schools, Head of Finance, and Head of Corporate Services provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2021.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 11 March 2022.

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 2021. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2021 (AFS)
- Recommendation to the Board of AFS 2021
- 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 2021.

The Finance Committee reviewed the Annual Financial Statements 2021 on 21 March 2022 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 2021 - 31 December 2021;

An audit of 6 previous audits was carried out in the period June to September 2020 and 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 internal control 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 which commenced in December 2020 concluded in September 2021 due to Covid restrictions. MSLETB will be provided with a draft report from the IAU-ETBs when they complete their work.

An enrolment audit of Schools and FET PLC Colleges was carried out in the period April to June 2021. The overall finding of the Report was that there was an adequate system of internal control in place. A total of 8 recommendations were made – 3 high, 2 medium and 3 low. MSLETB has / is working to implement all the recommendations.

A review of the system of internal control commenced in November 2021. A total of 5 recommendations were made - 4 medium and 1 low. MSLETB has / is working to implement all the recommendations.

Breaches of system internal control Procurement-

MSLETB continues to be fully committed to achieving compliance with EU and National Procurement Regulations and Guidelines. The hybrid nature with decentralised purchasing across 17 schools and circa 32 centres throughout Mayo, Sligo and Leitrim, continues to challenge this goal and full compliance has and will remain a challenge for MSLETB. There is the added complexity of operating with two separate financial systems, a legacy issue as a result of the amalgamation of the VEC and FAS. The majority of goods and services have been procured locally in compliance with MSLETB procurement policy but in some cases the aggregate value across all sites exceeds MSLETB and National spend thresholds.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Based on analysis of 2021 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €958,516 (ex. VAT) has been identified as non-compliant as follows:

- i Expenditure of €49,275, was paid for agency staff recruitment fees across MSLETB, to a single supplier. This supplier was the provider up until a competition was run in Q3 and continued to provide this service until the end of 2021 when a new supplier was contracted. This area is fully compliant in 2022.
- ii Expenditure of €201,118 for school lunches in three schools. In 2022 two of these have been tendered with the third to be tendered in Q1 2023, with an increase in the DEASP scheme, providers have been procured for 7 schools, with the remaining 3 schools to be brought in line in 2023. There are varied requirements in each site depending on multiple factors including seating, socioeconomic, geographical, and availability of staff onsite for supervision. Outside of the prescriptive DEASP requirement for school meals, an individual approach must be taken to ensure needs are met by any competitions run.
- iii Expenditure of €201,641 for cleaning services contracts for schools, colleges and training centres paid to 7 different suppliers. Further analysis of this expenditure is underway for Q4 2022 to progress an appropriate tender process suited to the large geographical area of the MSLETB in 2023.
- iv Expenditure of €32,530 for security services paid to 4 suppliers for schools and centres for the provision of security services. A tender process is scheduled for Q1/Q2 2023.
- v Expenditure of €54,515 for office supplies throughout MSLETB, paid to 13 different suppliers. The 2020 OGP framework did not meet the stationary needs of the ETB and a tender process was conducted and put in place for MSLETB in February 2021. The new incumbent encountered many obstacles in the provision of service, supply issues, change in ownership, technical issues, so much so that in September 2021, MSLETB sought to terminate the contract due to breach of T&Cs. At the request of the OGP we remained, but because of the many disruptions to the service delivery, and the need for continuity of business, under the advice of the procurement officer, purchasers reverted to the request for quotation process in certain instances, where the incumbent failed to supply, in order to secure product.
- vi Expenditure of €32,096 on telecommunication systems. This supplier whilst having been correctly procured has subsequently been rolled out across a number of sites. In 2021 MSLETB commenced a competitive process by going out to eTenders for a request for information on the supply of a VoIP (Voice over IP) solution for all sites. HEAnet and ETBI have asked that we use the upcoming framework due from HEAnet in 2022/2023.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

vii Expenditure of €56,852 on 2 suppliers for the provision of managed print services. There is an incumbent supplier, but these sites were not cut over as they were still in contract at the time of rollout to the new supplier. MSLETB completed a full audit of all print devices in situ in December 2021, with a view to going to the market via OGP in Q2 2022 for an MSLETB wide Managed Print Solution. A supplier was contracted in August 2022, and in 2023, this will be 90% compliant. One budget holder signed to a contract without advising central procurement, which would be costly to breach. As a result of the audit, it came to light that another school owns their devices and we have left the maintenance contract in place until contract end.

viii Expenditure of €330,489, paid to several suppliers, across a range of goods and services including Metal, Lab-Gases, Health and Safety Training, Office Furniture (including School Furniture), IT Equipment, Waste Disposal, Postage Services and Catering Equipment and Supplies. Waste Disposal was tendered in 2021 and implemented in Q1 of 2022 and will be fully compliant in 2022. Lab-Gases buyers were unaware that they were using the correct supplier from the framework but did not benefit from preferential pricing, this has been rectified in Q1 2022. IT Equipment is covered for the most part by a number of preferred suppliers, but purchases have been made outside the framework in some instances. The introduction of P2P (the new Purchase to Pay order and invoicing system) has placed more onus through the introduction of digital rules around buying and the rollout of the system was accompanied with a reminder of buying responsibilities and the procurement policy. The buying process has improved somewhat, but staff will benefit from further training in 2023 once the new process has fully bedded in.

The Corporate Procurement Plan for 2022/2023 which was completed in December 2022 and sets out actions to address areas of identified non-compliance and other MSLETB procurement requirements. This plan also include items such as (but not limited to)

- a. Increased communication with staff regarding training on their day to day responsibilities when buying.
- b. Increased participation of Budget Holders in competition Evaluation Panels.
- c. Monthly monitoring and communication of non-compliant spending to the requestor and budget holders closer to the event.
- d. Continued internal and external upskilling of key staff involved in the Central Procurement Unit.

MSLETB has increased the frequency of spend monitoring and will continue to do so. All areas of expenditure are now subject to monthly review 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.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Fraud

During 2021, a case of suspected fraud was identified in relation to a learner claiming a learner allowance in one of the MSLETB learner centres. 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 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 completed its disciplinary process in this matter in early 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 is finalising its report to the Chief Executive.

Protected disclosures

MSLETB received no protected disclosures in 2021 under the Protected Disclosure Act 2014.

Risk Management

MSLETB has a Corporate Risk Register in place across the organisation. The three Risk Registers (Schools, FET, OSD) were updated in Q3 2021. The Q2 2021 Risk Registers were presented to the Audit and Risk Committee in October, 2021. Risk Management has been added to the agenda for all Audit and Risk Committee meetings going forward. A Corporate Risk Register was presented to the Audit and Risk Committee in May 2021. The Audit and Risk Committee continues to monitor the development of the MSLETB Strategic Risk Management Plan.

Issues progressing at Sectoral level

Breaches of system 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 2021. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs. Due to resourcing issues with The Access Group, (including Covid-19 and staff leaving) development work which had commenced on the CoreHR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, through full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with the Access Group and ESBS and testing of the new functionality being provided by Access Group is being conducted.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

Payroll Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services for the Education and Training sector.

Payroll

The migration of MSLETB payroll to ESBS for all staff took place in October 2021. The ESBS is responsible for the processing of the payroll while MSLETB is still responsible for the issuing of instructions to shared services of the changes to payrolls and HR function. The Chief Executive has confirmed that he has fulfilled his responsibilities in relation to the requirements of the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between MSLETB and the Department of Education - Education Shared Business Service (ESBS) centre. These documents 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 that appropriate controls are exercised in the provision of payroll services by the ESBS to MSLETB

Expenses including Travel and Subsistence

Processing of Expenses including Travel and Subsistence (T&S) payments is also transitioning to ESBS during 2022 and 2023.

A schedule is being developed for ETB's to migrate Expenses to ESBS during 2022 and 2023 including MSLETB.

Apprentice Payroll

MSLETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

Learner Payments

MSLETB have transitioned their learner payments to the managed service set up by ESBS in two waves, Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) in February 2022.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Finance Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. On the 1st July 2022, Mayo Sligo Leitrim ETB went live on Sun Financials v6.4 and DCS P2P, replacing its existing ESI Manser system, as part of a project to consolidate the existing financial management systems in use in the sector. This solution is now in use by fifteen ETBs.

Covid-19 Pandemic

Assessments of the impact of Covid-19 were carried out and the results were as follows

The Covid-19 pandemic developed rapidly in 2020 and continued for all of 2021. Measures taken by the government to contain the virus affected how MSLETB operated in 2021. MSLETB undertook a range of measures to mitigate against the effects of Covid-19, including putting in place the required safety and public health measures for our staff, students, learners and beneficiaries, which included remote learning, working from home, minor works to reconfigure schools, centres and offices, provision of enhanced cleaning and sanitising regimes and the provision of sanitising and PPE materials. Notwithstanding the impact of Covid-19, MSLETB continued to carry out its vital role in education and training to a high standard.

An assessment of the impact of Covid-19 on the internal control environment based on the OCAG guidance document, was conducted and presented to the Audit and Risk Committee at its meeting in March 2022. A Covid Response Plan was also developed, and an update on same, was provided to the Audit and Risk Committee.

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 11 March 2022, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2021 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included

The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 11th March 2022. 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.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

A review of internal and external audit reports issued in 2021 and to date in 2022. The Audit Committee did not have the opportunity to meet with representatives from the C&AG and the IAU-ETB in 2021 due to the Covid-19 Pandemic but have met both in 2022. 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.

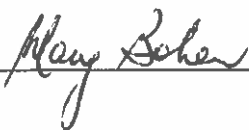
The Audit Committee presented a report on the review of controls to the Board on 22nd March 2022.

A review of Governance and Control activities in 2021 including:

- o Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive.
- 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 and Head of Corporate Services 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 Three Risk Registers (Schools, FET, OSD) were updated in Q3 2021 and the Q2 2021 Risk Registers were presented to the Audit and Risk Committee in October, 2021. Risk Management is included on the agenda for all Audit and Risk Committee meetings. A Corporate Risk Register was presented to the Audit & Risk Committee in May 2021 and the Board in Feb 2022.

The Board reviewed and approved this statement at its meeting held on 22nd of March 2022.

Signed:



Chairperson **Mary Bohan**

Date:

15/12/2022



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 2021 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 2021 and the state of affairs of the Board at 31 December 2021, 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 2021 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

22 December 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 annual financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- ensuring the regularity of transactions
- implementing such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of 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 communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

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

Mayo Sligo and Leitrim Education and Training Board

Operating Statement For The Year Ended 31 December 2021

	Note	Year ended 31/12/2021	Year ended 31/12/2020
		€	€
RECEIPTS			
Post Primary Schools & Head Office Grants	3	44,900,083	42,130,183
Further Education and Training Grants	4	38,133,548	42,620,921
Youth Services Grants	5	1,288,199	1,087,342
Agencies & Self-Financing Projects	6	4,993,113	4,778,936
Capital	7	3,242,293	4,762,916
		<u>92,557,236</u>	<u>95,380,298</u>
PAYMENTS			
Post Primary Schools & Head Office	8	43,950,085	41,319,060
Further Education and Training	9	41,567,141	38,143,194
Youth Services	10	1,270,092	1,085,824
Agencies & Self-Financing Projects	11	4,753,956	4,223,352
Capital	12	3,497,623	3,523,750
		<u>95,038,897</u>	<u>88,295,180</u>
Cash Surplus/(Deficit) for Year		(2,481,661)	7,085,118
Movement in Other Net Current Assets	23	<u>2,874,216</u>	<u>(7,031,059)</u>
Accrual Revenue Surplus/ (Deficit) for Year		392,555	54,059
Revenue (Deficit)/ Surplus at 1 January		2,122,030	2,067,971
Revenue (Deficit)/ Surplus at 31 December	14	<u>2,514,585</u>	<u>2,122,030</u>

Signed: Mary Bohan
Chairperson Mary Bohan

Date: 15/12/2022

Signed: Tom Grady
Acting Chief Executive Tom Grady

Date: 15/12/2022

The notes on pages 17 to 35 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 2021

	Note	31/12/2021	31/12/2020
		€	€
Current Assets			
Recurrent State Grants	15	1,648,962	709,221
Capital State Grants	16	460,301	328,744
Other Recurrent Income	17	102,822	41,478
Third Party Debtors	18	315,532	307,284
Bank Balance		11,258,043	13,739,705
		<u>13,785,659</u>	<u>15,126,432</u>
Current Liabilities			
Recurrent State Grants	19	3,318,260	4,995,205
Capital State Grants	20	1,927,664	1,966,183
Other Recurrent Income	21	1,577,120	1,624,660
Pay & Expense liabilities	22	4,448,030	4,418,354
		<u>11,271,074</u>	<u>13,004,402</u>
Net Current Assets / (Liabilities)		<u>2,514,585</u>	<u>2,122,030</u>
Represented By			
Revenue Surplus / (Deficit)	14	<u>2,514,585</u>	<u>2,122,030</u>

Analysis of Revenue Surplus/ (Deficit)

Programme	Retained Surplus/ (Deficit)	Accrued Revenue Surplus/(Deficit)	Retained Surplus/ (Deficit)
	31/12/2021	For 2021	31/12/2020
	€	€	€
Schools & Head Office	456,021	101,158	354,863
Agency Programmes	143,006	131,409	11,597
Self-financing Programmes	1,915,558	159,988	1,755,570
	<u>2,514,585</u>	<u>392,555</u>	<u>2,122,030</u>

Signed :

Mary Bohan
Chairperson Mary Bohan

Signed :

Tom Grady
Acting Chief Executive Tom Grady

Date :

15/12/2022

Date :

15/12/2022

The notes on pages 17 to 35 form part of these Financial Statements

Mayo Sligo and Leitrim Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

1 Accounting Policies

1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by Mayo Sligo and Leitrim Education and Training Board are set out below. They have been applied consistently throughout the year and the preceding year.

1.2 General Information

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.

1.3 (a) Basis of Presentation

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

(b) Revenue and Expenditure Recognition

Revenue

Oireachtas grants and other grants are recognised on a cash basis.
Other receipts are recognised on a cash basis.

Expenditure

Pay

Pay expenditure is recognised on a cash basis. Pay represents remuneration to employees including ER PRSI.

Non Pay

Non Pay expenditure is recognised on a cash basis. Non pay expenditure is comprised of administration and operational expenses.

Allowances

Allowance expenditure is recognised on a cash basis. Allowances are paid to learners who are undertaking specified further education and training programmes funded by SOLAS.

The Operating Statement is presented by cash receipts and cash payments per programme grouping. The cash surplus / (deficit) is adjusted for movement in Current Assets (excl. Bank) and Current Liabilities to give an overall result for the year on an accruals basis.

(c) Asset and Liabilities Recognition

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

Recurrent State Grants

These grants constitute the core funding to the Education and Training Board.

Capital Grants

These grants are used to meet building, infrastructure, property acquisitions and refurbishment costs, and in specified circumstances may be used to fund fixtures, fittings, equipment and furniture.

Other Recurrent Income

Agency and Self-financing Projects

Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the 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.

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

Comparatives

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

Mayo Sligo and Leitrim Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

1 Accounting Policies (continued)

(d) Tangible fixed assets

All tangible fixed assets purchased including building, infrastructure, property acquisitions, refurbishment costs, fixtures, fittings, equipment and furniture are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure 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.

(g) Leases

All lease payments are expensed as incurred.

2 Mayo Sligo and Leitrim Education and Training Board provides Education and Training as set out below:

Service	Number of Schools / Centres *	Number of Participants**	Number of Beneficiaries***
Primary Level	-	-	-
Second Level	17	4,534	-
Further Education and Training (FET)****	27	-	11,959
Part-time / Night Classes****	5	-	483

from the properties listed below:

* The number of Schools/ Centres from which MSLETB provides educational service and activities.

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

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

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

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

3 Post Primary Schools & Head Office Receipts	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Education		
-Pay	39,329,427	37,217,960
-Non Pay	2,145,898	2,220,633
-Associated Programmes	2,546,479	2,105,021
Department of Education -sub total	<u>44,121,804</u>	<u>41,543,614</u>
Tuition fees - Students	507,331	424,785
Irish Public Bodies	155,706	85,133
Associated Programmes - Students	88,024	45,367
Associated Programmes - Other	21,156	23,850
Rent	6,062	7,434
	<u>44,900,083</u>	<u>42,130,183</u>
4 Further Education and Training Receipts	Year ended 31/12/2021 €	Year ended 31/12/2020 €
SOLAS	37,985,904	42,451,107
Students	42,404	98,195
Other	105,240	71,619
	<u>38,133,548</u>	<u>42,620,921</u>
5 Youth Service Receipts	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Children, Equality, Disability, Integration and Youth	1,062,289	945,316
Department of Health	138,713	138,026
Department of Education	41,667	-
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	33,333	-
TUSLA	12,197	4,000
	<u>1,288,199</u>	<u>1,087,342</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

6 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Music Education Partnership	Music Generation Network and Partners / Mayo County Council / Sligo County Council / Leitrim County Council / Parents / Students	842,503	874,132
Local Sports Partnership	Sligo Sports and Recreation Partnership Ltd	700,000	700,000
School Completion	Tusla	378,059	315,595
School Meals	Social Protection	298,415	344,498
Erasmus	Leargas	223,464	312,275
Examination Supervision	State Examinations Commission	152,618	36,210
Other agency - 6 in Number	Various	40,887	40,826
		2,635,946	2,623,536
Self-Financing Projects			
School Activities	Parents / Students / Others	839,779	1,062,822
Outdoor Education Centre - Achill	Education / Third Party	364,337	253,908
PLC Locally Raised Funds	Parents / Students	335,764	290,271
Book Loan Scheme	Parents / Students	317,700	354,216
School Bank Accounts Closure	Parents / Students	116,167	-
Insurance Claims	Irish Public Bodies	108,149	1,974
Davitt College Canteen	Parents / Students	61,680	-
Other self-financing - 21 in Number	Various	213,591	192,209
		2,357,167	2,155,400
Total		4,993,113	4,778,936

7 Capital Receipts

	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Education	2,130,590	3,747,365
SOLAS	1,108,028	1,007,434
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	3,675	-
Other	-	8,117
	3,242,293	4,762,916

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

8 Post Primary Schools & Head Office Payments	Year Ended 31/12/2021			Year ended 31/12/2020	
	Pay	Non Pay		Total	Total
	€	€		€	€
PAY					
Instruction	35,082,794			35,082,794	32,434,796
Administration	3,196,578			3,196,578	3,499,228
Maintenance	1,086,733			1,086,733	1,196,459
	<u>39,366,105</u>			<u>39,366,105</u>	<u>37,130,483</u>
NON PAY		2,532,761		2,532,761	2,539,473
ASSOCIATED PROGRAMMES					
Covid Enhanced Supervision	285,837	129,958		415,795	112,155
School Services Support Fund	36,813	329,575		366,388	528,922
Covid Hand Sanitiser & PPE	-	269,065		269,065	195,942
ICT Infrastructure	-	252,651		252,651	246,366
Covid Cleaning Supports	65,537	73,045		138,582	57,752
ESBS Payroll Project	31,164	81,146		112,310	-
Book Grant	-	107,958		107,958	120,969
Deis Grant and Home School Liaison	6,120	95,864		101,984	90,795
Transition Year	1,072	96,538		97,610	69,415
Transport Escort	70,453	-		70,453	44,956
Others - 17 in Number	35,683	82,740		118,423	181,832
	<u>532,679</u>	<u>1,518,540</u>		<u>2,051,219</u>	<u>1,649,104</u>
	<u>39,898,784</u>	<u>4,051,301</u>		<u>43,950,085</u>	<u>41,319,060</u>

9 Further Education and Training Payments	Year Ended 31/12/2021			Year Ended 31/12/2020	
	Pay	Non Pay	Allowances	Total	Total
	€	€	€	€	€
Apprenticeship & Apprenticeship 2016+	806,400	770,300	4,893,974	6,470,674	4,251,719
PLC Instruction, Capitation and Government Levy	4,996,422	593,601	-	5,590,023	5,227,869
Operating Costs	2,863,123	852,567	-	3,715,690	3,523,417
VTOS	1,785,690	292,479	1,434,390	3,512,559	3,809,009
Youthreach	2,283,675	407,174	588,128	3,278,977	3,267,620
Specialist Training Providers (STP)	-	1,798,612	1,409,097	3,207,709	2,812,396
Back to Education Initiative	1,614,879	393,064	-	2,007,943	2,122,952
Community Training Centres	-	1,193,350	629,480	1,822,830	1,973,428
Traineeships	83,940	961,446	664,125	1,709,511	2,171,005
Adult Literacy	1,305,798	336,096	-	1,641,894	1,583,251
Local Training Initiatives	-	254,257	1,308,804	1,563,061	1,652,740
Technology Enhanced Learning	198,092	1,059,208	-	1,257,300	555,747
Bridging Foundation and Skills Training	-	615,266	217,023	832,289	831,630
Community Education	322,472	275,520	-	597,992	472,301
FET Admin & Support Staff	407,929	112,119	-	520,048	102,365
Others - 39 in Number	1,832,602	2,006,039	-	3,838,641	3,785,745
	<u>18,501,022</u>	<u>11,921,098</u>	<u>11,145,021</u>	<u>41,567,141</u>	<u>38,143,194</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

10 Youth Services Payments	Sponsoring Department/ Funder	Year Ended 31/12/2021			Year Ended
		Pay €	Non Pay €	Total €	31/12/2020 Total €
Youth Special Projects - Disadvantaged Youth	Children, Equality, Disability, Integration and Youth	-	629,959	629,959	580,373
Youth Work Act	Children, Equality, Disability, Integration and Youth	160,352	52,510	212,862	179,152
Youth Club Grant	Children, Equality, Disability, Integration and Youth	-	139,950	139,950	94,620
Regional Drugs Task Force Awareness Programme	Health	-	138,695	138,695	138,026
Youth Work Capital	Children, Equality, Disability, Integration and Youth	-	63,706	63,706	51,520
Local Creative Youth Partnership	Education and Tourism, Culture, Arts, Gaeltacht, Sport and Media	-	60,552	60,552	-
Others - 2 in Number	Various	-	24,368	24,368	42,133
		160,352	1,109,740	1,270,092	1,085,824
11 Agencies and Self Financing Project Payments					
Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2021			Year ended
		Pay €	Non Pay €	Total €	31/12/2020 Total €
Music Education Partnership	Music Generation Network and Partners / Mayo County Council / Sligo County Council / Leitrim County Council / Parents / Students	583,934	328,961	912,895	696,552
Local Sports Partnership	Sligo Sports and Recreation Partnership Ltd	404,939	426,147	831,086	630,947
School Completion	Tusla	275,261	74,448	349,709	296,894
School Meals	Social Protection	-	273,921	273,921	329,597
Examination Supervision	State Examinations Commission	-	208,970	208,970	34,352
Other agency - 8 in Number	Various	13,668	40,047	53,715	263,374
		1,277,802	1,352,494	2,630,296	2,251,716
Self-Financing Projects					
School Activities	Parents/ Students / Other	-	1,037,747	1,037,747	1,185,454
Outdoor Education Centre - Achill	Department of Education / Third Party	241,939	50,192	292,131	213,169
Book Loan Scheme	Parents/ Students	226	249,769	249,995	222,176
PLC Locally Raised Funds	Parents/ Students	2,127	198,189	200,316	147,997
Insurance Claim	Others	-	110,373	110,373	-
Davitt College Canteen	Parents/ Students	-	54,957	54,957	-
Other Self-Financing - 15 in Number	Various	9,873	168,268	178,141	202,840
		254,165	1,869,495	2,123,660	1,971,636
Overall		1,531,967	3,221,989	4,753,956	4,223,352

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

12 Capital Payments Facility	Expenditure Type	Year Ended 31/12/2021	Year Ended 31/12/2020
		Total €	Total €
Training Centre	Capital	610,800	681,051
Coola Post Primary School Riverstown	Additional Accommodation Phase III	559,388	860,319
Coola Post Primary School Riverstown	Furniture & Equipment 2021	440,415	-
Colaiste Pobail Acla	Emergency Works Scheme 2021 Electrical Works	260,105	-
Davitt College Castlebar	Temporary Accommodation 2021	164,518	-
Achill Outdoor Education Centre Achill	Roof Upgrade	159,639	-
Further Education Centres	Various Equipment 2021	159,513	53,579
Colaiste Pobail Acla	Engineering Room Furniture and Equipment 2020	127,750	-
St Joseph's Charlestown	Emergency Works Scheme 2021 Mechanical Works	111,857	-
Colaiste Pobail Acla	Technical Graphics Equipment 2021	100,840	-
Various	Others - 48 in number	802,798	1,928,801
		3,497,623	3,523,750

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

13 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme						TOTAL Year Ended 31/12/2021	Year Ended 31/12/2020
	Post Primary Schools & Head Office	Further Education and Training	Youth Services	Agenies and Self- financing	Capital			
	€	€	€	€	€	€	€	
State Funding Received								
Department of Education	44,121,804	37,985,904	41,667	201,930	2,130,590	46,495,991	45,496,209	
SOLAS	-	-	1,062,289	-	1,108,058	39,093,932	43,458,541	
Department of Children, Equality, Disability, Integration and Youth	-	-	-	701,720	-	1,062,289	945,316	
Sports Partnership & Sailing Sport & Girls Active	-	-	-	657,695	-	701,720	700,000	
Music-Generation Network and Partners	-	-	-	378,059	-	657,695	703,872	
TUSLA	-	-	12,197	298,415	-	390,256	319,595	
Department of Employment Affairs and Social Protection	576	-	-	223,464	-	298,991	344,498	
Léargas	-	-	-	152,618	-	223,464	312,275	
State Examinations Commission	-	-	-	-	-	152,618	36,210	
Department of Health	-	-	138,713	-	-	138,713	138,026	
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	-	-	33,333	-	3,675	37,008	-	
Irish Research Council	-	-	-	45,667	-	25,667	8,000	
Professional Development Service for Teachers	20,580	-	-	10,000	-	20,580	23,850	
Foivige / County Council	-	-	-	3,500	-	10,000	10,000	
Department of Foreign Affairs and Defence	-	-	-	2,632,998	-	3,500	-	
	44,142,960	37,985,904	1,288,199	2,632,998	3,242,293	89,312,354	92,496,392	
Non State Funding Applied to State-funded Schemes								
Parents/ Students	595,355	42,404	-	-	-	637,759	470,152	
Parents/Students - Music Generation	-	-	-	175,628	-	175,628	164,011	
Parents/Students - OBC Receipts	-	-	-	156,907	-	156,907	51,978	
Irish Public Bodies - Dividends/ Capital Reserve	155,706	-	-	-	-	155,706	85,133	
Other	6,062	105,240	-	-	-	111,302	79,053	
Irish Public Bodies - Music Generation	-	-	-	6,250	-	6,250	6,250	
County Councils	-	-	-	2,275	-	2,275	3,100	
HSE / National Lottery - Music Generation	-	-	-	2,000	-	2,000	-	
Sligo Education Centre - Music Generation	-	-	-	1,000	-	1,000	-	
Parents/Students Further Education and Training	-	-	-	-	-	-	98,195	
Parents/Students - Sailing / Sport & Girls Active	-	-	-	344,066	-	344,066	16,526	
	757,123	147,644	-	344,066	-	1,248,827	974,998	
Other Non State Funding								
Parents/ Students	-	-	-	1,781,170	-	1,781,170	1,855,240	
Irish Public Bodies - Insurance Settlements	-	-	-	108,149	-	108,149	1,974	
Other	-	-	-	62,747	-	62,747	17,959	
Staff	-	-	-	43,989	-	43,989	34,335	
	-	-	-	1,996,055	-	1,996,055	1,999,508	
Total	44,900,083	38,133,548	1,288,199	4,993,113	3,242,293	92,557,236	95,380,298	

Notes to The Financial Statements - Year Ended 31 December 2021

Mayo Sligo and Leitrim Education and Training Board

14 Source and Use of Funds Primary Grantor Department/Office	Project	2021		2021		2021		2021		2021		2021		2021		2021		
		Grant Issued	Amount due from/ (due to) Grantor	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 2021	Amount due from/ (due to) Grantor	€	€	€	€	€	€	€	€
Department of Education Post Primary Schools and Head Office	Pay ^a	39,494,139	(37,168,333)	(2,161,094)	(39,329,427)	229,099	39,366,105	295,332	966,724									
	Non-Pay	2,619,402	(2,145,898)	(669,098)	(2,814,997)	(229,099)	2,532,761	(48,021)	(702,064)									
	Local Funding Surpluses		(473,165)			(229,099)												
	Associated Programmes	2,646,470	(1,454,077)	(888,024)	(2,274,543)	(22,323)	2,051,219	(75,869)	(2,325,548)									
Capital Agency and Self Financing Youth Services		2,134,205	(1,581,994)		(2,334,285)		2,535,317		29,479									
	Outdoor Education centre Youth Services	301,930	(201,930)	(162,407)	(364,337)		292,131		69,136									
Total Department of Education		47,013,882	(44,338,572)	(3,089,624)	(47,428,196)	(41,808)	36,898,085	204,803	170,394									
	Other Funders		(37,361)															
Department of Further and Higher Education, Research, Innovation and Science	Explore																	
	Further Education and Training Capital	37,985,004	(37,985,004)	(147,644)	(38,132,648)		41,567,141	(146,323)	541,816									
SOLAS		1,088,028	(155,459)		(1,243,488)		942,906	(114,524)	(335,692)									
	Disability, Integration and Youth	39,093,832	(39,093,832)	(147,644)	(39,241,476)		42,509,447	(860,847)	186,121									
Department of Children, Equality, Disability, Integration and Youth	Youth Services	1,062,289	(1,062,289)		(1,062,289)		1,070,845	8,556	(183,965)									
	Youth Services	33,333	(33,333)		(33,333)	18,185			(14,448)									
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Youth Services	12,197	(12,197)		(12,197)		138,895		(16,197)									
	Youth Services	136,713	(136,713)		(136,713)		(2,843)		6,167									
Department of Health Higher Education Authority Professional Development Services for Teachers	Agency	20,540	(20,540)		(20,540)	20,540			(4,024)									
	Agency	152,618	(152,618)		(152,618)		208,970		(9,464)									
State Examinations Commission Department of Employment Affairs and Social Protection	Agency	998,991	(998,991)		(998,991)	576	271,921	(30,815)	46,888									
	Agency	223,464	(223,464)		(223,464)		41,131		(28,000)									
Leitrim Lead School - School Excellence Fund County Councils & Music Generation Network Music Education Partnership Network Music Education Partnership Sports Partnership, Gals Active & Sailing Sport	Agency	378,059	(378,059)		(378,059)		349,799		(999,743)									
	Agency	1,159,345	(1,359,345)	(184,178)	(1,543,523)		823		(242,466)									
Chillcare CE Scheme - Leitrim Development Company Comhairle na nOg (Foróir) Adult Refuge Programme (CDTEB) Agency Leader Grant for Criminal Interventions Rural and Community Development Enterprise Grant - Sligo County Council Leitrim Ballinacree Research Bureau - Inib Research Council Agency	Agency	64,046	(64,046)		(64,046)		1,242,109		(394,734)									
	Agency	10,000	(10,000)		(10,000)		749		64,048									
Communicating Europe Initiative - Department of Foreign Affairs and Defence	Agency	1,149	(1,149)		(1,149)		15,727		(37,627)									
	Agency	14,789	(14,789)		(14,789)		50,806		50,806									
Total State		(1,393,760)	(3,555,497)	(184,178)	(4,163,435)	41,208	2,708,991	88,053	131,409									
	Agency and Self Financing	(186,717)		(1,992,830)	(1,992,830)		1,813,529	(11,940)	90,152									
Total State and Non State		(1,580,477)	(3,555,497)	(1,992,830)	(6,138,804)	41,208	4,522,520	76,113	221,561									

Mayo Sligo and Leitrim Education and Training Board

Notes To The Financial Statements - Year Ended 31 December 2021

14 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

		31/12/2021	31/12/2020
		€	€
Amount due from/ (due to) Grantor at 31 December		(4,610,960)	(7,506,605)
Bank Balance	(Page 11)	11,258,043	13,739,705
Third Party Debtors	(Note 18)	315,532	307,284
Pay & Expenses Liabilities	(Note 22)	(4,448,030)	(4,418,354)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		<u>2,514,585</u>	<u>2,122,030</u>

Notes

a Opening balances

Balances are reported on an accruals basis.

b Pay

Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €37,168,333 and anticipated receipts from Retained Superannuation Contributions of €2,023,787. Actual receipts of Retained Superannuation Contributions were €2,161,094, which is €137,307 more than anticipated. This excess of €137,307 will be included in receipts by the Department of Education in the 2022 Pay Grant.

c Non Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €2,145,898 and forecasted locally raised receipts of €440,000. In 2021 actual locally raised receipts were €669,099 (Locally raised receipts includes an IPB Capital Dividend of €85,133 which was not included in original forecast estimate) resulting in a surplus of receipts of €229,099 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

d Total State funding

The difference between the total amount received from grantors of €87,151,260 above and the total in Note 13 - Funders of €89,312,354 is represented by Retained Superannuation Contributions of €2,161,094.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

15 Current Assets - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	1,106,031	641,558
Associated Grants Underfunding	18,854	58,617
Amount due from SOLAS	521,816	-
Amount due from Department of Children, Equality, Disability, Integration and Youth	2,261	9,046
	<u>1,648,962</u>	<u>709,221</u>
16 Current Assets - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount due from the Department of Education	460,301	328,744
	<u>460,301</u>	<u>328,744</u>
17 Current Assets - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount due from Other State bodies	102,822	41,478
Amount due from Other Non-State bodies	-	-
	<u>102,822</u>	<u>41,478</u>
18 Current Assets - Third Party Debtors	31/12/2021	31/12/2020
	€	€
Expenses to be Recouped	5,618	3,461
Advance to Community Training Centres	96,000	98,000
Advance to Local Training Initiatives	80,846	72,755
Advance to Specialist Training Providers	133,068	133,068
	<u>315,532</u>	<u>307,284</u>
19 Current Liabilities - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due to the Department of Education		
Associated Grants Unspent	2,254,402	1,512,689
Local Receipts / Receivables Excess	702,964	473,865
Superannuation Receipts Excess	137,307	4,864
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	186,226	200,972
	<u>3,318,260</u>	<u>4,995,205</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

20 Current Liabilities - Capital State Grants	31/12/2021	31/12/2020	
	€	€	
Amount held for Department Of Education	1,591,969	1,910,734	
Amount due to SOLAS	335,695	55,449	
	<u>1,927,664</u>	<u>1,966,183</u>	
21 Current Liabilities - Other Recurrent Income	31/12/2021	31/12/2020	
	€	€	
Amount held for TUSLA	242,466	225,988	
Amount held for Others State bodies	1,065,830	1,211,935	
Amount held for Others Non-State bodies	268,824	186,737	
	<u>1,577,120</u>	<u>1,624,660</u>	
22 Pay and Expense Liabilities	31/12/2021	31/12/2020	
	€	€	
Expense Liabilities	2,608,977	3,115,161	
Pay Liabilities	1,839,053	1,303,193	
	<u>4,448,030</u>	<u>4,418,354</u>	
23 Movement in Other Net Current Assets	Balance as at 31/12/2021	Balance as at 31/12/2020	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	1,648,962	709,221	939,741
Increase/(Decrease) in Capital State Grants Receivable	460,301	328,744	131,557
Increase/(Decrease) in Other Recurrent Income Receivable	102,822	41,478	61,344
Increase/(Decrease) in Third Party Debtors	315,532	307,284	8,248
	<u>2,527,617</u>	<u>1,386,727</u>	<u>1,140,890</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	3,318,260	4,995,205	1,676,945
(Increase)/Decrease in Capital State Grant Liabilities	1,927,664	1,966,183	38,519
(Increase)/Decrease in Other Recurrent Income Liabilities	1,577,120	1,624,660	47,540
(Increase)/Decrease in Pay and Expense Liabilities	4,448,030	4,418,354	(29,676)
	<u>11,271,074</u>	<u>13,004,402</u>	<u>1,733,327</u>
Net Movement			<u>2,874,216</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

24 Remuneration

	31/12/2021 €	31/12/2020 €
(a) Aggregate Employee Benefits		
Staff Short-term benefits	60,521,871	56,576,017
Termination benefits	-	-
	<u>60,521,871</u>	<u>56,576,017</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	60,521,871	56,576,017
	<u>60,521,871</u>	<u>56,576,017</u>

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

Pay range	No. Employees	Cost in 2021*
0-59,999	1,102	25,906,850
60,000-69,999	151	9,942,877
70,000-79,999	177	13,235,686
80,000-89,999	74	6,182,677
90,000-99,999	20	1,865,934
100,000-109,999	12	1,263,641
110,000-119,999	12	1,354,255
120,000-129,999	4	497,612
130,000-139,999	2	272,340
Total:	1,554	60,521,871

*Cost in 2021 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year (2020 Co).

(d) Key Management Personnel

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

	31/12/2021 €	31/12/2020 €
Salary	434,813	431,571
Allowances	-	-
Termination Benefits	-	-
	<u>434,813</u>	<u>431,571</u>

(e) Chief Executive Salary and Benefits

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

	31/12/2021 €	31/12/2020 €
Basic Salary	118,846	111,423
Other	-	-
	<u>118,846</u>	<u>111,423</u>

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

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

25 Specific Costs	31/12/2021	31/12/2020
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	20,308	25,579
Financial / Actuarial	-	-
Public relations/marketing	19,750	21,819
Human Resources	13,496	13,681
Audit Fee (Annual external audit)*	85,900	81,000
Other	27,001	15,628
	<u>166,455</u>	<u>157,707</u>
The 2018 Audit Fee was paid in 2020. The 2019 Audit Fee was paid in 2021. The 2020 Audit Fee will be paid in 2022.		
(b) Legal Costs and Settlements	31/12/2021	31/12/2020
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	1,746	5,778
Conciliation and arbitration payments	-	5,000
Settlements	6,000	-
	<u>7,746</u>	<u>10,778</u>
The legal costs and settlements figure above relates to 1 separate legal case (2020: 1).		
Additional legal costs and settlements were paid by MSLETBs insurance body.		
(c) Travel and Subsistence	31/12/2021	31/12/2020
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	7,225	18,590
- expenses paid for Board Members	-	-
- expenses paid to employees	141,626	246,026
	<u>148,851</u>	<u>264,616</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	139	-
	<u>139</u>	<u>-</u>
Total	<u>148,991</u>	<u>264,616</u>
(d) Hospitality	31/12/2021	31/12/2020
	€	€
Hospitality costs incurred were:		
Staff Hospitality	2,815	3,710
Other	-	1,088
	<u>2,815</u>	<u>4,798</u>

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

26 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 2021 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	€
Mr. Christy Hyland, M.C.C.	-	3,256	-	355	-	3,611	7,577
Mr. Seamus Kilgannon.	-	680	-	1,013	-	1,693	4,703
Mr. Gerard Murphy **** (resigned December 2021)	225	-	-	287	-	512	-
Ms. Mary Bohan, L.C.C. ***	-	414	-	-	-	414	2,960
Mr. Richard Finn, M.C.C.	-	384	-	-	-	384	915
Ms. Rosaleen O'Grady, S.C.C. *	-	-	-	302	-	302	-
Ms. Donna Sheridan, M.C.C.	-	-	195	-	-	195	-
Mr. Malachy Molloy.	-	-	-	56	-	56	392
Mr. Tom Connolly, M.C.C.	-	-	-	40	-	40	-
Mr. Seán Carey, M.C.C.	-	-	-	18	-	18	-
Mr. John Caulfield, M.C.C. **	-	-	-	-	-	-	-
Mr. Pat Coffey.	-	-	-	-	-	-	-
Ms. Susan Finan ****	-	-	-	-	-	-	-
Mr. Pat Forde	-	-	-	-	-	-	-
Ms. Nicole McGowan.	-	-	-	-	-	-	-
Mr. Paddy O'Rourke, L.C.C.	-	-	-	-	-	-	-
Mr. Enda Stenson, L.C.C.	-	-	-	-	-	-	-
Mr. Arthur Gibbons, S.C.C.	-	-	-	-	-	-	-
Ms. Marie Casserly, S.C.C.	-	-	-	-	-	-	-
Ms. Jennifer Van Aswegen	-	-	-	-	-	-	-
Ms. Pamela Ní Thaidhg	-	-	-	-	-	-	-
Total	225	4,734	195	2,071	-	7,225	16,547

*Chairperson from September 2021

**Chairperson prior to September 2021

***ETBI Representative

****National Parents' Council for ETB Schools

27 Committee Fees

The following fees were paid to Non-Board Committee members

	31/12/2021	31/12/2020
	€	€
Audit and Risk Committee (ARC) (No. of Non Board ARC members 2021 3, 2020 3)	3,891	2,918
Finance Committee (FC) (No. of Non Board FC members 2021 2, 2020 2)	2,060	1,799
	<u>5,951</u>	<u>4,717</u>

28 Chief Executive's Travel Expenses

	31/12/2021	31/12/2020
	€	€
Domestic Travel	3,780	6,113
Foreign Travel	-	-
	<u>3,780</u>	<u>6,113</u>

Mayo Sligo and Leitrim Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

29 Capital Commitments

At 31 December 2021 Mayo Sligo Leitrim ETB had capital commitments of €2.16M (2020 €1.2M). All of the above capital expenditure will be Exchequer funded.

30 Lease and Other Finance Commitments

At 31 December, MSLETB had payment liabilities under non-cancellable agreements as follows:

	31/12/2021	31/12/2020
	€	€
Payments due:		
Within one year	548,387	406,434
Between two and five years	1,729,565	912,952
After 5 years	<u>946,521</u>	<u>737,555</u>
	<u>3,224,473</u>	<u>2,056,941</u>

* The comparative figures for the previous year have been restated on the same basis as those for the current year.

31 Contingencies

At the date of approval of these financial statements, legal proceedings in respect of events that occurred on or before 31 December 2021 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, but it is expected that all costs will be reimbursed by MSLETB's insurers.

32 Additional Superannuation Contribution

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

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

The ETB deducted Additional Superannuation Contributions from employees amounting to €1,810,878 (2020 €1,682,909) which were remitted to the Department of Education.

33 Retirement Benefit costs

During 2021 a pilot project was undertaken in three ETBs to estimate the cost of retirement benefit obligations. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETBs.

34 Write - Offs

In 2021 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 2021, €309 was written off on behalf of MSLETB.

35 Annual Contribution to Education and Training Boards Ireland

MSLETB made a contribution of €42,700 to ETBI in 2021.

36 Charity Note

MSLETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20083472.

37 Connected Persons

There were no transactions with connected persons during the year.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

38 Property
MSLETB provides educational service and activities from the properties listed below:

38A OWNED			
Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres			
Coláiste Pobail Acla	Achill, Co Mayo	n/a	n/a
Davitt College, Castlebar	Springfield, Castlebar, Co Mayo	n/a	n/a
Gaelcholáiste Chomáin	Rossport, Co Mayo	n/a	n/a
Moyne College, Ballina	Cathedral Road Ballina, Co Mayo	n/a	n/a
St. Brendan's College	Belmullet, Co Mayo	n/a	n/a
St. Patrick's College	Killala, Co Mayo	n/a	n/a
St. Tiernan's College	Crossmolina, Co Mayo	n/a	n/a
Ballinode College	Ballinode, Co Sligo	n/a	n/a
Coláiste Iascaigh	Easkey, Co Sligo	n/a	n/a
Coola Post Primary School	Coola, Co Sligo	n/a	n/a
Corran College	Ballymote, Co Sligo	n/a	n/a
Grange Post Primary	Grange, Co Sligo	n/a	n/a
Carrigallen Vocational School	Carrigallen, Co Leitrim	n/a	n/a
Drumshanbo Vocational School	Drumshanbo, Co Leitrim	n/a	n/a
Lough Allen College	Drumkeeran, Co Leitrim	n/a	n/a
Mohill Community College	Mohill, Co Leitrim	n/a	n/a
St Josephs Community College	Charlestown, Co Mayo	n/a	n/a
Castlebar College of Further Education, PLC (located beside Head Office)	Castlebar, Co Mayo	n/a	n/a
Westport College of Further Education	Westport, Co Mayo	n/a	n/a
North Connaught College, College of Further Education	Tubbercurry, Co Sligo	n/a	n/a
Further Education and Training Centre, Lucan Street/Rushe Street, Castlebar	Castlebar, Co Mayo	n/a	n/a
Outdoor Education Centre & VTOS Achill	Achill, Co Mayo	n/a	n/a
Further Education Centre Swinford	Swinford, Co Mayo	n/a	n/a
Further Education Centre (VTOS / Youthreach) Cathedral Road	Ballina (old Voc. School) Cathedral Road, Ballina, Co Mayo	n/a	n/a
Further Education Centre (VTOS / Youthreach)	Ballinrobe, Co Mayo	n/a	n/a
Youthreach	Kiltimagh, Co Mayo	n/a	n/a
Sligo Training Centre	Sligo, Co Sligo	n/a	n/a
Marian College Mohill (adjacent to Mohill Community School)	Mohill, Co Leitrim	n/a	n/a
Administrative Offices			
MSLETB Head office	Newtown, Castlebar, Co Mayo	n/a	n/a
MSLETB Sligo office	Quay Street, Sligo	n/a	n/a
MSLETB Leitrim office	Carrick on Shannon, Co Leitrim	n/a	n/a

38B Property not Owned - Leased			
Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres			
Lough Allen Education centre	Drumshanbo, Co Leitrim	€24,000	Not Defined
Mayflower Building	Drumshanbo, Co Leitrim	€12,000	Not defined
Old Courthouse (owned by Sligo Co. Co.)	Easkey, Co Sligo	€200	Not defined
Ballina MSLETB 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
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	€118,391	30/09/2030
Youthreach Centre	Cleveragh Industrial Estate, Sligo	€28,000	30/03/2040
Clarion Village	Block 8, Clarion Village, Sligo	€17,600	15/05/2022
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	31/03/2022

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

3B Property (Contd)

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

38C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres				
Used to facilitate students from Carrigallen PPS due to COVID social distancing requirements	Cornmill Theatre and Arts Centre, Carigallen, Co Leitrim	Licensed	€27,300	30/06/2022
Used to facilitate students from Carrigallen PPS due to COVID social distancing requirements	Bredagh Hall	Licensed	€13,508	30/06/2022
Used to facilitate students from Carrigallen PPS due to COVID social distancing requirements	St Marys Hall	Licensed	€13,508	30/06/2022
Further Education Centre	Ballyhaunis, Co Mayo	Licensed	€7,200	31/08/2022
Bee Park Centre	Manorhamilton, Co Leitrim	Licensed	€11,700	31/12/2022
Casadh An Taoille - VTOS	Achill, Co Mayo	Licensed	€13,008	14/10/2022

38D Properties in use by a 3rd Party				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Old Vocational School	Drumkeerin, Co Leitrim	Owned/Licensed	€10	08/07/2024
Old Vocational School	Ballina, Co Mayo	Leased Lessor	€5,000	28/02/2021
Corballa Old School	Corballa, Co Sligo	Leased Lessor	€3,800	28/02/2022
Old Vocational School	Ballinamore, Co Leitrim	Owned/Licensed	€192	Not defined term
Marian College Mohill (adjacent to Mohill Community School)	Mohill, Co Leitrim	Owned/Licensed	€192	Not defined term
Kinlough Old Vocational	Kinlough, Co Leitrim	Owned/Licensed	€256	Not defined term
Beltra Hall	Beltra, Co Sligo	Leased Lessor	€1,100	Not defined term
Benwiskin Centre	Ballinrillick	Leased Lessor	€800	21/11/2036
Ballinacarrow Community Centre	Ballinacarrow, Co Sligo	Title being investigated		
Old St. Patrick's College	Ballycastle, Co Mayo	Leased Lessor	€1	31/03/2046
Others				
Pedestrian Access to famine memorial, graveyard and playing field	Swinford, Co Mayo	Owned	€100	04/06/2022
Site	Lisnaburg, Co Sligo	Site	€4,298	31/12/2021
Site	Newport, Co Mayo	Leased Lessor	€10	26/06/2038
South Sligo Community Park - Site	Tubbercurry, Co Sligo	Leased Lessor	€1,500	30/07/2037

38E Properties not in use:				
Centres	Location	Status	Annual Rent per agreement	Expiry Date
Gurteen Vocational School	Gurteen, Co Sligo	Owned	n/a	n/a
Further Education Centre, Mohill Old Vocational School	Mohill, Co Leitrim	Owned	n/a	n/a
Old Vocational School	Charlestown, Co Mayo	Owned	n/a	n/a
Others				
Site	Lahardane, Co Mayo	Owned	n/a	n/a
Site	Tubbercurry, Co Sligo	Owned	n/a	n/a
Site	Easkey, Co Sligo	Owned	n/a	n/a

Notes:

Owned - MSLETB/DE 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

39 The Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact continued throughout 2021. Measures taken by our government to contain the virus continued to affect 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 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 2021 MSLETB received the following additional COVID 19 related funding

- Department of Education- COVID 19 Additional Supervision Arrangements- C449,403
- Department of Education- COVID 19 Hand Sanitiser and PPE- C379,354
- Department of Education - COVID 19 Minor Works - predominantly for Enhanced Ventilation C369,710
- Department of Education- COVID 19 Additional Cleaning Supports- C151,566
- Department of Education - COVID 19 Additional Accommodation- C50,275
- Department of Education- COVID 19 Additional Bus Escort Supports- C6,673
- SOLAS- COVID 19 FET Increased Student access support - Mitigating Against Educational Disadvantage - C428,445
- SOLAS- COVID 19 FET overheads (Cleaning Supports, Hand Sanitiser and Minor Works)- C248,273
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -C29,799

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 costs incurred for contract management services and
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where allowances would normally be paid to learners but where prolonged centre closures meant some classes did not take place as scheduled and there was a drop in learner payments.

On 30/9/2021, MSLETB refunded the Department of Education unspent COVID 19 funding of C279,195.

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 Departments of Education and Further and Higher Education, Research, Innovation and Science 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 2022 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. Within the further education and training sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

40 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2021 were approved by the Board of MSLETB on 22nd March 2022.

