

Mayo Sligo and Leitrim Education and Training Board

Financial Statements For The Year Ended 31 December 2022

Mayo Sligo and Leitrim Education and Training Board

Index to the Financial Statements for the Year Ended 31st December 2022

| | Page |
|---|-------|
| Statement of Board Responsibilities | 3 |
| Statement on Internal Control | 4-12 |
| Comptroller and Auditor General Audit Report | 13-14 |
| Operating Statement | 15 |
| Statement of Current Assets and Current Liabilities | 16 |
| Notes To The Financial Statements | 17-35 |

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, NDP Delivery 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:


John Caulfield

Date:

12-12-2023

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 – ETBs.
- 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 2022. 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 2022.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 22 March 2023.

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 2022. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2022 (AFS)
- Recommendation to the Board of AFS 2022
- 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 2022.

The Finance Committee reviewed the Annual Financial Statements 2022 on 27 March 2023 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-ETBs), 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 2022 - 31 December 2022;

An audit of Community Training Centres which commenced in December 2020 concluded in September 2021 due to Covid restrictions. The overall finding of the Report received in December 2022 was that there was an adequate system of internal control in place. A total of 14 recommendations were made – 2 high, 10 medium and 2 low. MSLETB has / is working to implement all the recommendations.

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 received in November 2022 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. The review report was received in December 2022. A total of 5 recommendations were made - 4 medium and 1 low. MSLETB has / is working to implement all the recommendations.

A resource utilisation audit of FET programmes commenced in February 2022. MSLETB will be provided with a draft report from the IAU-ETBs when they complete their work.

An audit of Local Training Initiatives commenced in July 2022. MSLETB will be provided with a draft report from the IAU-ETBs when they complete their work.

An audit of Payroll commenced in October 2022. MSLETB will be provided with a draft report from the IAU-ETBs when they complete their work.

An audit of Post Leaving Cert (PLC) Programmes and Cooperation Hours commenced in November 2022. MSLETB will be provided with a draft report from the IAU-ETBs when they complete their work.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Sectoral audits

On 1/2/2023 MSLETB received an IAU-ETBs Sectoral report on Procurement Compliance / Leases / Stock Management / Tax Compliance & Supplier Bank Account Details. The Audit and Risk Committee will review this report at their next scheduled meeting.

Breaches of system internal control Procurement-

MSLETB as a contracting authority, purchases goods, services, ICT and works in a hybrid procurement structure, across all of its schools and centres, each operating separate budget lines. MSLETB is committed to, and the procurement unit supports budget holders in attaining compliance in line with EU and National Regulations and Guidelines by managing above threshold procurement and through the implementation of both national and local contracts and frameworks. Whilst there continue to be complexities such as dual financial systems, in 2022 a move from a paper-based system to an online order to pay system is starting to show improvements in the management of spend at invoice stage and the resulting data collection. In the current economic climate MSLETB has experienced an increase in the cost of the provision of certain supplies.

Based on analysis of 2022 expenditure in areas where an organisation wide eTenders process is appropriate, expenditure totalling €1,075,672 (ex VAT) has been identified as non-compliant as follows:

- i. Expenditure of €56,609 for Engineering Equipment and supplies was paid over 110 transactions and 5 suppliers. This supply has had a large jump in cost.
- ii. Expenditure of €49,900 for Security Software on one supplier. This spend occurs on an annual basis but the expenditure for 2021 was paid in 2022.
- iii. Expenditure of €202,102 for School Lunches. This expenditure is across 4 suppliers in 4 schools. €109,681 of this is for 3 of those schools who have been allocated suppliers using a competitive process and commenced contract in September 2022, the fourth school is scheduled to start in September 2023.
- iv. Expenditure of €87,486 on Meat for the butchery apprenticeship under the category of Catering Equipment and Supplies. This spend is across 4 suppliers and 40 transactions. This is scheduled for a panel under the Title III services provision of the directive, in Q2 2023.
- v. Expenditure of €247,063 for Cleaning Services across 11 suppliers and over 25 cost centres. The competition for the provision of this service is underway and at the first stage for completion in Q3 of 2023.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

- vi. Expenditure of €162,576 on Electrical Equipment and Supplies over 156 transactions. The competition for the provision of this supply is underway for completion in Q2 of 2023. This is one of the categories, where there has been an increase in the cost of supply.
- vii. Expenditure of €59,882 Timber/Wood Equipment and Supplies. This is over 2 suppliers and 66 individual transactions. There has been a large increase in the provision of this type of supply also. A competition for this category is underway and due for completion in Q2 2023.
- viii. Expenditure of €88,033 on Metal. Special metals underwent up to a threefold increase in cost due to the volatile market. The competition for this spend is underway due for completion in Q2 2023.
- ix. Expenditure of €39,130 in Office Supplies. MSLETB have a supplier in place for this category of spend. We have experienced difficulties in supply and invoicing. They had various internal issues and we have worked with them to try to have this rectified as requested by the OGP. The resulting non-compliant spend, was mostly from spot purchasing to “tide offices over” until the contracted suppliers delivery arrived. There is also some spend in here for paper, where the contract paper supplier, ran out of stock of certain paper types in 2022.
- x. Expenditure of €82,891 in Hair Supplies. This is across 10 suppliers, but one supplier in particular has a spend of €33,683. This will be scheduled for a competition in Q3/Q4 2023.

With the introduction of the order to pay system (P2P) in July 2022, we are already seeing an improvement in the visibility of spend at invoice stage across the MSLETB. In Q3 and Q4 2022 there was a significant change for all P2P users in how they administered and input transactions. In 2022 the procurement team, spent considerable time assisting users in their transition to this online system. As the use of P2P develops we expect to see further improvement in data and expenditure records.

MSLETB develops a Corporate Procurement Plan on an annual basis which sets out the actions to address non-compliance and will continue to work in line with our MSLETB Procurement Policy in supporting staff to procure compliantly.

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. To date the majority of the monies have been recovered and the learner involved continues to make repayments.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

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. This matter is now closed.

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 completed its final report and recommendations to the Chief Executive. This matter is now closed.

In 2022, MSLETB was advised of a possible irregularity in relation to the payment of learner allowances on a Further Education and Training Programme operated by a contracted third-party provider. An investigation, currently ongoing, is being conducted by An Garda Síochána / DEASP into the possible irregularity. MSLETB is providing assistance to this investigation as requested.

Protected disclosures

MSLETB received no protected disclosures in 2022 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, and OSD) were updated during 2022. The FET Risk Register updated to Q2 2022 was presented to the Audit and Risk Committee in September 2022. The OSD Risk Register updated to Q2 2022 was presented to the Audit and Risk Committee in October 2022. The Schools Risk Register updated to Q3 2022 was presented to the Audit and Risk Committee in October 2022. Risk Management has been added to the agenda for all Board and Audit and Risk Committee meetings. The Corporate Risk Register was presented to the Audit and Risk Committee in March and October 2022. The Audit and Risk Committee continues to monitor the development of the MSLETB Strategic Risk Management Plan.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Issues progressing at Sectoral level

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 2022. 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.

In October 2022, software changes were deployed to the ETB Payroll Shared Services People XD system to address issues with pension contributions for 95% of payees. Work is underway to review requirements for multi-appointment and referable amount calculations. An SPS Data Hub has been established by ESBS and a pilot is underway with one ETB to collate data for SPS pension benefit statements and SPS Databank. 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 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 both the Memorandum of Understanding, the Service Management Agreement and the Data Processing Agreements that have been signed and are in place between MSLETB and the Department of Education - Education Shared Business Service (ESBS) Centre. These documents provide the framework for the operation of the ESBS-ETB Payroll Shared Services on behalf of the Education & Training Board (ETB) sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education that the appropriate controls are exercised in the provision of payroll services by the ESBS to MSLETB.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Expenses including Travel and Subsistence

A schedule is being developed for ETBs to migrate Expenses to ESBS, aligned to work on ETB Finance systems, during 2023.

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.

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. During 2022, Kilkenny Carlow, Tipperary, Kerry, Kildare Wicklow and Mayo Sligo Leitrim ETBs went live on Sun Financials v6.4 and DCS P2P, replacing their 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 being used by 15 of the 16 ETBs with a project being progressed to migrate CD ETB in January 2024. Plans are being put in place to migrate the first two ETBs (Cavan Monaghan and Cork ETBs) to full finance shared services in 2023.

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 until early 2022. Measures taken by the government to contain the virus affected how MSLETB operated in 2022. 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 2023. A Covid Response Plan was also developed, and an update on same, was provided to the Audit and Risk Committee throughout the pandemic.

Mayo Sligo and Leitrim Education and Training Board

Statement on Internal Control

Annual Review of Controls

MSLETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 22 March 2023, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2022 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 22 March 2023. The Audit and Risk 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 2022 and to date in 2023, met with representatives from the C&AG and the IAU-ETBs, along with 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 28 March 2023.

A review of Governance and Control activities in 2022 including:

- Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive.
- 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.
- Reports from the Chief Executive, Director of OSD, Director of FET, Director of Schools, Head of Finance and Head of Corporate Services and Adult Education Officers to the Audit and Risk Committee.
- Recommendations made by the C & AG in management letters or other reports.
- Recommendations made by the Internal Audit Unit.
- The Risk Registers that are 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 28 of March 2023.

Signed: John Caulfield

Chairperson John Caulfield

Date: 17-12-2023



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 2022 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the operating statement
- the statement of current assets and current liabilities, and
- the related notes, including a summary of significant accounting policies.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2022 and the state of affairs of the Board at 31 December 2022, 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 and the statement on the system of internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The statement on internal control discloses that in 2022 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

31 December 2023

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 readily 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 2022

| | Note | Year ended 31/12/2022 | Year ended 31/12/2021 | | | | | | |
|--|----------|---|--------------------------|--|----------|---|--------------------------|--------|-------------------|
| RECEIPTS | | € | € | | | | | | |
| Post Primary Schools & Head Office Grants | 3 | 48,594,566 | 44,900,083 | | | | | | |
| Further Education and Training Grants | 4 | 48,775,346 | 38,133,548 | | | | | | |
| Youth Services Grants | 5 | 1,544,128 | 1,288,199 | | | | | | |
| Agencies & Self-Financing Projects | 6 | 5,804,588 | 4,993,113 | | | | | | |
| Capital | 7 | 7,269,063 | 3,242,293 | | | | | | |
| | | 111,987,691 | 92,557,236 | | | | | | |
| PAYMENTS | | | | | | | | | |
| Post Primary Schools & Head Office | 8 | 48,437,267 | 43,950,085 | | | | | | |
| Further Education and Training | 9 | 46,733,964 | 41,567,141 | | | | | | |
| Youth Services | 10 | 1,547,586 | 1,270,092 | | | | | | |
| Agencies & Self-Financing Projects | 11 | 6,002,186 | 4,753,956 | | | | | | |
| Capital | 12 | 2,879,583 | 3,497,623 | | | | | | |
| | | 105,600,586 | 95,038,897 | | | | | | |
| Cash Surplus/(Deficit) for Year | | 6,387,105 | (2,481,661) | | | | | | |
| Movement in Other Net Current Assets | 23 | (6,002,494) | 2,874,216 | | | | | | |
| Accrual Revenue Surplus/ (Deficit) for Year | | 384,610 | 392,555 | | | | | | |
| Revenue (Deficit)/ Surplus at 1 January | | 2,514,585 | 2,122,030 | | | | | | |
| Revenue (Deficit)/ Surplus at 31 December | 14 | 2,899,196 | 2,514,585 | | | | | | |
| <table style="width: 100%; border: none;"> <tr> <td style="width: 45%; vertical-align: top;"> Signed : <u>John Caulfield</u> Chairperson John Caulfield </td> <td style="width: 5%; vertical-align: top;">Signed :</td> <td style="width: 45%; vertical-align: top;"> <u>Tom Grady</u> Chief Executive Tom Grady </td> </tr> <tr> <td style="vertical-align: top;">Date : <u>12-12-2023</u></td> <td style="vertical-align: top;">Date :</td> <td style="vertical-align: top;"><u>12/12/2023</u></td> </tr> </table> | | | | Signed : <u>John Caulfield</u> Chairperson John Caulfield | Signed : | <u>Tom Grady</u> Chief Executive Tom Grady | Date : <u>12-12-2023</u> | Date : | <u>12/12/2023</u> |
| Signed : <u>John Caulfield</u> Chairperson John Caulfield | Signed : | <u>Tom Grady</u> Chief Executive Tom Grady | | | | | | | |
| Date : <u>12-12-2023</u> | Date : | <u>12/12/2023</u> | | | | | | | |

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 2022

| | Note | 31/12/2022 | 31/12/2021 |
|---|------|-------------------|-------------------|
| | | € | € |
| Current Assets | | | |
| Recurrent State Grants | 15 | 1,221,154 | 1,648,962 |
| Capital State Grants | 16 | 523,039 | 460,301 |
| Other Recurrent Income | 17 | 98,620 | 102,822 |
| Third Party Debtors | 18 | 320,535 | 315,532 |
| Bank Balance | | 17,645,148 | 11,258,043 |
| | | <u>19,808,495</u> | <u>13,785,659</u> |
| Current Liabilities | | | |
| Recurrent State Grants | 19 | 3,734,587 | 3,318,260 |
| Capital State Grants | 20 | 5,951,659 | 1,927,664 |
| Other Recurrent Income | 21 | 1,360,862 | 1,577,120 |
| Pay & Expense liabilities | 22 | 5,862,192 | 4,448,030 |
| | | <u>16,909,299</u> | <u>11,271,074</u> |
| Net Current Assets / (Liabilities) | | <u>2,899,196</u> | <u>2,514,585</u> |
| Represented By | | | |
| Revenue Surplus / (Deficit) | 14 | <u>2,899,196</u> | <u>2,514,585</u> |

| Analysis of Revenue Surplus/ (Deficit) | Programme | Accrual | | |
|--|---------------------------|--|---|--|
| | | Retained Surplus/ (Deficit) 31/12/2022 | Revenue Surplus/ (Deficit) For 2022 | Retained Surplus/ (Deficit) 31/12/2021 |
| | | € | € | € |
| | Schools & Head Office | 869,031 | 413,010 | 456,021 |
| | Agency Programmes | 143,921 | 915 | 143,006 |
| | Self-financing Programmes | 1,886,244 | (29,315) | 1,915,558 |
| | 14 | <u>2,899,196</u> | <u>384,611</u> | <u>2,514,585</u> |

Signed : John Caulfield
Chairperson John Caulfield

Signed : Tom Grady
Chief Executive Tom Grady

Date : 12-12-2023

Date : 12/12/2023

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 2022

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 Education and Training Board 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 the Minister for Public Expenditure, NDP Delivery 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 accrual 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 Education and Training Board is reimbursed its cost.

Self-financing Projects are programmes run under the complete control of the Education and Training Board either for the Education and Training 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 2022

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.

(f) 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 | 4,892 | - |
| Further Education and Training (FET)**** | 30 | - | 15,835 |
| Part-time / Night Classes**** | 3 | - | 569 |

*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.

**** 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 2022

| 3 Post Primary Schools & Head Office Receipts | Year ended 31/12/2022 € | Year ended 31/12/2021 € |
|--|--|--|
| Department of Education | | |
| -Pay | 43,084,014 | 39,329,427 |
| ** -Non Pay | 2,597,609 | 2,145,898 |
| -Associated Programmes | 2,171,631 | 2,646,479 |
| Department of Education -sub total | <u>47,853,254</u> | <u>44,121,804</u> |
| Tuition fees - Students | 513,552 | 507,331 |
| Irish Public Bodies | 111,175 | 155,706 |
| Associated Programmes - Students | 74,391 | 88,024 |
| Associated Programmes - Other | 34,503 | 21,156 |
| Rent | 7,691 | 6,062 |
| | <u>48,594,566</u> | <u>44,900,083</u> |

**The Non Pay receipts include a once - off cost of living measure paid to MSLETB in December 2022 to support increased school running costs announced as part of the cost of living measures in Budget 2023. Any surplus arising in 2022 due to the timing of payment of this measure will be used to fund such ongoing costs in 2023.

| 4 Further Education and Training Receipts | Year ended 31/12/2022 € | Year ended 31/12/2021 € |
|---|--|--|
| SOLAS | 48,597,997 | 37,985,904 |
| Department of Further and Higher Education, Research, Innovation and Science | 18,999 | - |
| Students | 5,445 | 42,404 |
| Other | 152,905 | 105,240 |
| | <u>48,775,346</u> | <u>38,133,548</u> |

| 5 Youth Service Receipts | Year ended 31/12/2022 € | Year ended 31/12/2021 € |
|--|--|--|
| Department of Children, Equality, Disability, Integration and Youth | 1,273,979 | 1,062,289 |
| Department of Health | 133,749 | 138,713 |
| Department of Education | 100,000 | 41,667 |
| Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media | 30,000 | 33,333 |
| TUSLA | 6,400 | 12,197 |
| | <u>1,544,128</u> | <u>1,288,199</u> |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

6 Agencies and Self Financing Project Receipts

| Agencies | Sponsoring Department/ Funder | Year ended 31/12/2022 € | Year ended 31/12/2021 € |
|--------------------------------------|--|-------------------------------|-------------------------------|
| Local Sports Partnership | Sligo Sports and Recreation Partnership Ltd | 1,000,037 | 700,000 |
| Music Education Partnership | Music Generation Network and Partners / Mayo County Council / Sligo County Council / Leitrim County Council / Parents / Students | 889,271 | 842,503 |
| School Completion | Tusla | 542,319 | 378,059 |
| School Meals | Social Protection | 434,955 | 298,415 |
| Erasmus | Leargas | 270,744 | 223,464 |
| Examination Supervision | State Examinations Commission | 239,687 | 152,618 |
| CLAR Funding | Sligo County Council | 55,500 | - |
| Other agency - 6 in Number | Various | 19,740 | 40,887 |
| | | 3,452,253 | 2,635,946 |
| Self-Financing Projects | | | |
| School Activities | Parents / Students / Others | 784,732 | 839,779 |
| PLC Locally Raised Funds | Parents / Students | 518,451 | 335,764 |
| Book Loan Scheme | Parents / Students | 309,894 | 317,700 |
| Outdoor Education Centre - Achill | Parents / Students | 239,921 | 364,337 |
| Mock Examinations | Parents / Students | 120,256 | 10,163 |
| Transition Year Locally Raised Funds | Parents / Students | 97,276 | - |
| School Bank Accounts Closure | Parents / Students | 63,747 | 116,167 |
| Other self-financing - 19 in Number | Various | 218,058 | 373,257 |
| | | 2,352,335 | 2,357,167 |
| Total | | 5,804,588 | 4,993,113 |

7 Capital Receipts

| | Year ended 31/12/2022 € | Year ended 31/12/2021 € |
|--|-------------------------------|-------------------------------|
| Department of Education | 4,950,382 | 2,130,590 |
| SOLAS | 2,318,681 | 1,108,028 |
| Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media | - | 3,675 |
| | 7,269,063 | 3,242,293 |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

| 8 Post Primary Schools & Head Office Payments | Pay € | Year Ended 31/12/2022 | | Year ended 31/12/2021 | |
|---|-------------------|-----------------------|-------------------|--------------------------|------------|
| | | Non Pay € | Total € | Total € | Total € |
| PAY | | | | | |
| Instruction | 38,801,944 | | 38,801,944 | 35,082,794 | |
| Administration | 3,264,943 | | 3,264,943 | 3,196,578 | |
| Maintenance | 1,131,273 | | 1,131,273 | 1,086,733 | |
| | 43,198,160 | | 43,198,160 | 39,366,105 | |
| NON PAY | | 2,806,374 | 2,806,374 | 2,532,761 | |
| ASSOCIATED PROGRAMMES | | | | | |
| School Services Support Fund | 27,419 | 540,918 | 568,337 | 366,388 | |
| Covid Enhanced Supervision | 241,648 | 193,045 | 434,693 | 415,795 | |
| Covid Hand Sanitiser & PPE | - | 363,087 | 363,087 | 269,065 | |
| ICT Infrastructure | - | 166,831 | 166,831 | 252,651 | |
| Deis Grant and Home School Liaison | 7,864 | 136,929 | 144,793 | 101,984 | |
| Transition Year | - | 135,133 | 135,133 | 97,610 | |
| Covid Cleaning Supports | 63,872 | 53,198 | 117,070 | 138,582 | |
| Book Grant | - | 92,251 | 92,251 | 107,958 | |
| Transport Escort | 82,268 | - | 82,268 | 70,453 | |
| Summer Programme | 63,585 | 4,418 | 68,003 | 37,670 | |
| ESBS SUN / P2P Project | 5,616 | 53,389 | 59,005 | - | |
| ICT Digital Divide | - | 52,917 | 52,917 | - | |
| Others - 11 in Number | 34,753 | 113,591 | 148,344 | 193,063 | |
| | 527,025 | 1,905,708 | 2,432,733 | 2,051,219 | |
| | 43,725,185 | 4,712,082 | 48,437,267 | 43,950,085 | |

| 9 Further Education and Training Payments | Pay € | Year Ended 31/12/2022 | | Year Ended 31/12/2021 | |
|---|-------------------|-----------------------|-------------------|--------------------------|-------------------|
| | | Non Pay € | Allowances € | Total € | Total € |
| Apprenticeship & Apprenticeship 2016+ | 863,291 | 1,074,269 | 6,671,971 | 8,609,531 | 6,470,674 |
| PLC Instruction, Capitation and Government Levy | 5,689,353 | 784,410 | - | 6,473,763 | 5,590,023 |
| Operating Costs | 3,140,084 | 1,226,505 | - | 4,366,589 | 3,715,690 |
| VTOS | 1,891,296 | 346,678 | 1,326,128 | 3,564,102 | 3,512,559 |
| Traineeships | 67,552 | 2,700,680 | 744,093 | 3,512,325 | 1,709,511 |
| Youthreach | 2,415,552 | 436,326 | 476,615 | 3,328,493 | 3,278,977 |
| Specialist Training Providers (STP) | - | 1,289,069 | 970,287 | 2,259,356 | 3,207,709 |
| Back to Education Initiative | 1,713,415 | 497,692 | - | 2,211,107 | 2,007,943 |
| Adult Literacy, DEIS Family Literacy and ITABE | 1,507,428 | 490,267 | - | 1,997,695 | 1,706,600 |
| Community Training Centres | - | 1,256,631 | 468,414 | 1,725,045 | 1,822,830 |
| Local Training Initiatives | - | 361,161 | 1,195,436 | 1,556,597 | 1,563,061 |
| Technology Enhanced Learning | 126,574 | 760,654 | - | 887,228 | 1,257,300 |
| Community Education including Arts | 359,654 | 377,539 | - | 737,193 | 619,417 |
| FET Admin & Support Staff | 506,388 | 190,635 | - | 697,023 | 520,048 |
| Bridging Foundation and Skills Training | - | 498,097 | 61,821 | 559,918 | 832,289 |
| Explore Programme | - | 32,653 | - | 32,653 | - |
| Others - 33 in Number | 2,160,122 | 2,055,224 | - | 4,215,346 | 3,752,510 |
| | 20,440,709 | 14,378,490 | 11,914,765 | 46,733,964 | 41,567,141 |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

| 10 Youth Services Payments | Sponsoring Department/ Funder | Year Ended 31/12/2022 | | | Year Ended 31/12/2021 | |
|---|--|-----------------------|------------------|------------------|-----------------------|--|
| | | Pay | Non Pay | Total | Total | |
| | | € | € | € | € | |
| Youth Special Projects - Disadvantaged Youth | Children, Equality, Disability, Integration and Youth | - | 756,350 | 756,350 | 629,959 | |
| Youth Work Act | Children, Equality, Disability, Integration and Youth | 172,753 | 35,538 | 208,291 | 212,862 | |
| Regional Drugs Task Force Awareness Programme | Health | - | 138,713 | 138,713 | 138,695 | |
| Local Creative Youth Partnership | Education and Tourism, Culture, Arts, Gaeltacht, Sport and Media | 57,938 | 75,186 | 133,124 | 60,552 | |
| Youth Club Grant | Children, Equality, Disability, Integration and Youth | - | 113,550 | 113,550 | 139,950 | |
| Youth Information Centre | Children, Equality, Disability, Integration and Youth | - | 70,652 | 70,652 | - | |
| Youth Work Capital | Children, Equality, Disability, Integration and Youth | - | 66,889 | 66,889 | 63,706 | |
| Others - 3 in Number | Various | - | 60,017 | 60,017 | 24,368 | |
| | | 230,691 | 1,316,895 | 1,547,586 | 1,270,092 | |

11 Agencies and Self Financing Project Payments

| Agencies | Sponsoring Department/ Funder | Year Ended 31/12/2022 | | | Year ended 31/12/2021 | |
|-------------------------------------|--|-----------------------|------------------|------------------|-----------------------|--|
| | | Pay | Non Pay | Total | Total | |
| | | € | € | € | € | |
| Music Education Partnership | Music Generation Network and Partners / Mayo County Council / Sligo County Council / Leitrim County Council / Parents / Students | 792,061 | 423,291 | 1,215,352 | 912,895 | |
| Local Sports Partnership | Sligo Sports and Recreation Partnership Ltd | 469,452 | 380,926 | 850,378 | 831,086 | |
| Erasmus | Leargas | - | 554,190 | 554,190 | 41,131 | |
| School Meals | Social Protection | - | 414,189 | 414,189 | 273,921 | |
| School Completion | Tusla | 277,068 | 66,913 | 343,981 | 349,709 | |
| Examination Supervision | State Examinations Commission | 181,187 | - | 181,187 | 208,970 | |
| CLAR Funding | Sligo County Council | - | 55,499 | 55,499 | - | |
| Other agency - 5 in Number | Various | 19,347 | 8,891 | 28,238 | 12,584 | |
| | | 1,739,115 | 1,903,899 | 3,643,014 | 2,630,296 | |
| Self-Financing Projects | | | | | | |
| School Activities | Parents/ Students / Other | - | 1,150,643 | 1,150,643 | 1,037,747 | |
| Book Loan Scheme | Parents/ Students | - | 302,591 | 302,591 | 249,995 | |
| Outdoor Education Centre - Achill | SOLAS / Third Party | 133,886 | 131,275 | 265,161 | 292,131 | |
| PLC Locally Raised Funds | Parents/ Students | - | 274,827 | 274,827 | 200,316 | |
| Mock Examinations | Parents/ Students | 362 | 96,495 | 96,857 | 25,697 | |
| School Bank Accounts Closure | Parents/ Students | - | 50,088 | 50,088 | 16,138 | |
| Other Self-Financing - 20 in Number | Various | 16,484 | 202,521 | 219,005 | 301,636 | |
| | | 150,732 | 2,208,440 | 2,359,172 | 2,123,660 | |
| Overall | | 1,889,847 | 4,112,339 | 6,002,186 | 4,753,956 | |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

| 12 Capital Payments | | Year Ended | |
|--------------------------------|--|------------------|------------------|
| | | 31/12/2022 | 31/12/2021 |
| Facility | Expenditure Type | Total € | Total € |
| Further Education Centres | Various Equipment 2022 | 496,225 | 159,513 |
| St Brendan's College Belmullet | Equipment 2022 | 461,282 | - |
| Mohill Community College | Summer Works Scheme 2022 - Heating Upgrade | 253,440 | - |
| Moyne College Ballina | Equipment 2022 | 184,403 | - |
| St Tiernan's Crossmolina | Emergency Works Scheme 2021 Roof Works | 132,174 | - |
| Training Centre | Capital | 125,318 | 610,800 |
| Grange Post Primary School | Temporary Accommodation 2021 | 112,337 | - |
| Various | Others - 67 in number | 1,114,404 | 2,727,310 |
| | | 2,879,583 | 3,497,623 |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

13 ANALYSIS OF RECEIPTS BY FUNDER

| FUNDER | Programme | | | | | | TOTAL Year Ended 31/12/2022 | Year Ended 31/12/2021 |
|---|--|--------------------------------------|-------------------|---------------------------------|------------------|--------------------|--------------------------------|--------------------------|
| | Post Primary Schools & Head Office | Further Education and Training | Youth Services | Agencies and Self- financing | Capital | | | |
| | € | € | € | € | € | € | € | |
| State Funding Received | | | | | | | | |
| Department of Education | 47,853,254 | - | 100,000 | - | 4,950,382 | 52,903,636 | 46,495,991 | |
| SOLAS | - | 48,597,997 | - | - | 2,318,681 | 50,916,678 | 39,093,932 | |
| Department of Children, Equality, Disability, Integration and Youth | - | - | 1,273,979 | - | - | 1,273,979 | 1,062,289 | |
| Sports Partnership & Sailing Sport & Girls Active | - | - | - | - | - | 1,004,717 | 701,720 | |
| TUSLA | - | - | 6,400 | - | - | 548,719 | 390,250 | |
| Music Generation Network and Partners | - | - | - | 542,137 | - | 542,137 | 657,625 | |
| Department of Employment Affairs and Social Protection | - | - | - | 434,955 | - | 434,955 | 298,991 | |
| Leargas | - | - | - | 270,744 | - | 270,744 | 223,464 | |
| State Examinations Commission | - | - | - | 239,687 | - | 239,687 | 152,618 | |
| Department of Health | - | - | 133,749 | - | - | 133,749 | 138,713 | |
| County Councils | - | - | 30,000 | - | - | 30,000 | 2,275 | |
| Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media | - | - | - | - | 55,540 | 55,540 | 2,275 | |
| Department of Further and Higher Education, Research, Innovation and Science | - | 18,999 | - | - | - | 18,999 | 37,008 | |
| Mayo Education Centre | - | - | - | - | - | - | - | |
| Enterprise Board | - | - | - | 6,000 | - | 6,000 | - | |
| Department of Foreign Affairs and Defence | - | - | - | 3,160 | - | 3,160 | - | |
| HSE / National Lottery - Social Farming | - | - | - | 3,000 | - | 3,000 | 3,500 | |
| Other | - | - | - | 2,400 | - | 2,400 | - | |
| Irish Research Council | - | - | - | 500 | - | 500 | - | |
| Foroige / County Council | - | - | - | - | - | - | 25,667 | |
| | 47,853,254 | 48,616,996 | 1,544,128 | 3,105,119 | 7,269,063 | 108,388,560 | 89,294,049 | |
| Non State Funding Applied to State-funded Schemes | | | | | | | | |
| Parents/ Students | 587,943 | 5,445 | - | - | - | 593,388 | 637,759 | |
| Parents/Students - Music Generation | - | - | - | 340,884 | - | 340,884 | 175,628 | |
| Parents/Students - OEC Receipts | - | - | - | 239,921 | - | 239,921 | 156,907 | |
| Other | - | 152,995 | - | - | - | 152,995 | 111,302 | |
| Irish Public Bodies - Dividends/ Capital Reserve | 111,175 | - | - | - | - | 111,175 | 155,706 | |
| Professional Development Service for Teachers | 34,503 | - | - | - | - | 34,503 | 20,580 | |
| Irish Public Bodies - Music Generation | - | - | - | 6,250 | - | 6,250 | 6,250 | |
| HSE / National Lottery - Music Generation | - | - | - | - | - | - | 2,000 | |
| Sligo Education Centre - Music Generation | - | - | - | - | - | - | 1,000 | |
| Parents/Students Further Education and Training | - | - | - | - | - | - | - | |
| Parents/Students - Sailing / Sport & Girls Active | - | - | - | - | - | - | - | |
| | 733,621 | 168,350 | - | 587,055 | - | 1,479,026 | 1,267,132 | |
| Other Non State Funding | | | | | | | | |
| Parents/ Students | - | - | - | 2,043,250 | - | 2,043,250 | 1,781,170 | |
| Other | 7,691 | - | - | 35,735 | - | 43,426 | 62,747 | |
| Staff | - | - | - | 30,160 | - | 30,160 | 43,989 | |
| Irish Public Bodies - Insurance Settlements | - | - | - | 3,269 | - | 3,269 | 108,149 | |
| | 7,691 | - | - | 2,112,414 | - | 2,120,105 | 1,996,055 | |
| Total | 48,594,566 | 48,775,346 | 1,544,128 | 5,804,588 | 7,269,063 | 111,987,691 | 92,557,230 | |

Mayo Sligo and Leitrim Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

| 14 Source and Use of Funds Primary Grantor Department/Office | Project | 2022 | | 2021 | | 2022 | | 2021 | | 31/12/2022 Amount due from/ (due to) Grantor |
|--|--------------------------------|--------------------|------------------|---------------------------------|--------------------------------|---|-------------------------------------|---|-----------------|---|
| | | Grant Issued | Pay ^a | Receipts direct from Grantor | Receipts from other sources | Cash Expenditure per Operating Statement | Change in Liabilities Debtors | Change in Surplus/ (Deficit) per Operating Statement for 2022 | | |
| Department of Education Post Primary Schools and Head Office | Pay ^a | 43,222,257 | | (10,868,519) | (2,275,195) | (43,064,014) | | | | 1,179,020 |
| | Non-Pay ^a | 2,597,609 | | (2,597,609) | (632,118) | (3,230,027) | | 113,010 | | (683,857) |
| | Local Funding Surpluses | | | | | | 49,607 | | | |
| | Associated Programmes | 2,171,631 | | (2,171,631) | (108,891) | (2,280,525) | | | | (2,024,939) |
| Capital | 4,950,382 | | (4,950,382) | | (4,950,382) | | | | (3,498,210) | |
| Youth Services | 100,000 | | (100,000) | | (100,000) | (33,124) | | | | |
| Total Department of Education | | 53,041,879 | | (50,628,141) | (3,016,807) | (51,644,948) | (33,124) | | 413,010 | (4,997,986) |
| Other Funders | | | 18,999 | | | (18,999) | | | | (23,707) |
| Department of Further and Higher Education, Research, Innovation and Science | Explore | | | | | | 32,653 | | | |
| SOLAS | Further Education and Training | 48,597,987 | | (48,597,987) | (1,538,350) | (48,756,347) | | | | (803,781) |
| SOLAS | Capital | 2,318,881 | | (2,318,881) | | (2,318,681) | 621,653 | | | (1,959,010) |
| Total SOLAS | | 50,916,868 | | (50,916,868) | (1,538,350) | (51,075,028) | 832,306 | | | (2,753,691) |
| Department of Children, Equality, Disability, Integration and Youth | Youth Services | 1,273,979 | | (1,273,979) | | (1,273,979) | | | | (186,666) |
| Department of Tourism, Culture, Arts, Gaelach, Sport and Media | Youth Services | 30,000 | | (30,000) | | (30,000) | 33,124 | | | (9,970) |
| Tosha | Youth Services | 6,410 | | (6,410) | | (6,410) | | | | (22,597) |
| Department of Health | Youth Services | 133,249 | | (133,249) | | (133,249) | | | | 11,631 |
| Higher Education Authority | Agency | 239,687 | | (239,687) | | (239,687) | | | | (11,632) |
| State Examinations Commission | Agency | 434,955 | | (434,955) | | (434,955) | | | | 60,399 |
| Department of Employment Affairs and Social Protection | Agency | 270,744 | | (270,744) | | (270,744) | | | | (247,329) |
| Leargas | Agency | 542,319 | | (542,319) | | (542,319) | | | | (446,045) |
| Tosha | Agency | (212,166) | | (6,000) | | (6,000) | | | 697 | (5,303) |
| Lead School - School Excellence Fund | Agency | (27,290) | | (1,516,854) | (347,714) | (1,893,988) | | | | (1,224) |
| Skills ETH (CDETI) | Agency | (394,734) | | | | | (50,302) | | 1,367 | (207,864) |
| County Councils & Music Generation, Network Music Education Partnership, Sports Partnership, Girls Active & Sailing Sport | Agency | | | | | | | | | |
| Adult Refugee Programme (CDETI) | Agency | (37,627) | | (3,160) | | (3,160) | | | | (37,627) |
| Enterprise Grant - Sligo County Council | Agency | 3,160 | | | | | | | (1,149) | (4,309) |
| Research Bursary - Irish Research Council | Agency | 4,829 | | | | | 18,032 | | | 22,861 |
| Communicating Europe Initiative - Department of Foreign Affairs and Defence | Agency | (2,751) | | (3,000) | | (3,000) | 2,413 | | | (3,318) |
| Social Fanning - HSE / National Lottery | Agency | 2,400 | | (2,400) | | (2,400) | | | | 2,400 |
| CLAR Funding - Sligo County Council | Agency | 55,500 | | (55,500) | | (55,500) | | | | (1) |
| Post Primary Languages Agency | Agency | 500 | | (500) | | (500) | | | | (500) |
| Rang Carrig Drama Workshop - Leitrim Development Company | Agency | | | | | | 3,300 | | | 6,310 |
| Total State | | 3,263,268 | | (3,275,268) | (3,447,134) | (3,622,102) | 33,124 | | 915 | (989,078) |
| Total Non State | Agency and Self Financing | | | | (2,352,335) | (2,352,335) | | 18,138 | (29,315) | (273,162) |
| Total State and Non State | | 108,514,803 | | (106,113,065) | (5,874,626) | (11,987,691) | 105,600,286 | 1,409,159 | 3,84,611 | (9,204,295) |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

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

| | | 31/12/2022 | 31/12/2021 |
|---|-----------|------------------|------------------|
| | | € | € |
| Amount due from/ (due to) Grantor at 31 December | | (9,204,295) | (4,610,960) |
| Bank Balance | (Page 16) | 17,645,148 | 11,258,043 |
| Third Party Debtors | (Note 18) | 320,535 | 315,532 |
| Pay & Expenses Liabilities | (Note 22) | (5,862,192) | (4,448,030) |
| Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities | | <u>2,899,196</u> | <u>2,514,585</u> |

Notes

a Opening balances

b Pay

Balances are reported on an accruals basis.

Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €40,808,519 and anticipated receipts from Retained Superannuation Contributions of €2,273,398. Actual receipts of Retained Superannuation Contributions were €2,275,495, which is €2,097 more than anticipated. This excess of €2,097 will be included in receipts by the Department of Education in the 2023 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 €2,597,609 (the non pay grant includes a once-off cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2023) and forecasted locally raised receipts of €540,937. In 2022 actual locally raised receipts were €632,418 (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 €91,481 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 €106,100,565 above and the total in Note 13 - Funding of €108,376,060 is represented by Retained Superannuation Contributions of €2,275,495.

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

| 15 Current Assets - Recurrent State Grants | 31/12/2022 | 31/12/2021 |
|--|-------------------|-------------------|
| | € | € |
| Amount due from Department of Education | | |
| Pay Grant Underfunding | 1,181,118 | 1,106,031 |
| Associated Grants Underfunding | 35,629 | 18,854 |
| Amount due from SOLAS | - | 521,816 |
| Amount due from Department of Children, Equality, Disability, Integration and Youth | 4,407 | 2,261 |
| | <u>1,221,154</u> | <u>1,648,962</u> |
| | | |
| 16 Current Assets - Capital State Grants | 31/12/2022 | 31/12/2021 |
| | € | € |
| Amount due from the Department of Education | 523,039 | 460,301 |
| | <u>523,039</u> | <u>460,301</u> |
| | | |
| 17 Current Assets - Other Recurrent Income | 31/12/2022 | 31/12/2021 |
| | € | € |
| Amount due from - Other State bodies | 98,620 | 102,822 |
| Amount due from - Other Non State bodies | - | - |
| | <u>98,620</u> | <u>102,822</u> |
| | | |
| 18 Current Assets - Third Party Debtors | 31/12/2022 | 31/12/2021 |
| | € | € |
| Expenses to be Recouped | - | 5,618 |
| Advance to Community Training Centres | 112,000 | 96,000 |
| Advance to Local Training Initiatives | 75,467 | 80,846 |
| Advance to Specialist Training Providers | 133,068 | 133,068 |
| | <u>320,535</u> | <u>315,532</u> |
| | | |
| 19 Current Liabilities - Recurrent State Grants | 31/12/2022 | 31/12/2021 |
| | € | € |
| Amount due to the Department of Education | | |
| Associated Grants Unspent | 2,060,568 | 2,254,402 |
| Local Receipts / Receivables Excess | 653,357 | 702,964 |
| Superannuation Receipts Excess | 2,097 | 137,307 |
| Amount due to Department of Further and Higher Education, Research, Innovation and Science - Explore Programme | 23,707 | 37,361 |
| Amount due to SOLAS | 803,781 | - |
| Amount due to Department of Children, Equality, Disability, Integration and Youth | 191,076 | 186,226 |
| | <u>3,734,587</u> | <u>3,318,260</u> |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

| | | | |
|---|----------------------|-------------------|--------------------|
| 20 Current Liabilities - Capital State Grants | 31/12/2022 | 31/12/2021 | |
| | € | € | |
| Amount held for Department of Education | 4,021,749 | 1,591,969 | |
| Amount due to SOLAS | 1,929,910 | 335,695 | |
| | <u>5,951,659</u> | <u>1,927,664</u> | |
| 21 Current Liabilities - Other Recurrent Income | 31/12/2022 | 31/12/2021 | |
| | € | € | |
| Amount held for - Others State bodies | 1,087,698 | 1,308,296 | |
| Amount held for - Others Non State bodies | 273,163 | 268,824 | |
| | <u>1,360,862</u> | <u>1,577,120</u> | |
| 22 Pay and Expense Liabilities | 31/12/2022 | 31/12/2021 | |
| | € | € | |
| Pay Liabilities | 1,942,774 | 1,839,053 | |
| Expense Liabilities | 3,919,418 | 2,608,977 | |
| | <u>5,862,192</u> | <u>4,448,030</u> | |
| 23 Movement in Other Net Current Assets | Balance as at | Balance as | Movement in |
| | 31/12/2022 | at | Period |
| | € | 31/12/2021 | € |
| | | € | € |
| Current Assets | | | |
| Increase/(Decrease) in Recurrent State Grants Receivable | 1,221,154 | 1,648,962 | (427,808) |
| Increase/(Decrease) in Capital State Grants Receivable | 523,039 | 460,301 | 62,738 |
| Increase/(Decrease) in Other Recurrent Income Receivable | 98,620 | 102,822 | (4,202) |
| Increase/(Decrease) in Third Party Debtors | 320,535 | 315,532 | 5,003 |
| | <u>2,163,347</u> | <u>2,527,617</u> | <u>(364,269)</u> |
| Current Liabilities | | | |
| (Increase)/Decrease in Recurrent State Grant Liabilities | 3,734,587 | 3,318,260 | (416,326) |
| (Increase)/Decrease in Capital State Grant Liabilities | 5,951,659 | 1,927,664 | (4,023,995) |
| (Increase)/Decrease in Other Recurrent Income Liabilities | 1,360,862 | 1,577,120 | 216,258 |
| (Increase)/Decrease in Pay and Expense Liabilities | 5,862,192 | 4,448,030 | (1,414,163) |
| | <u>16,909,299</u> | <u>11,271,074</u> | <u>(5,638,225)</u> |
| Net Movement | | | <u>(6,002,494)</u> |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

24 Remuneration

| | 31/12/2022 | 31/12/2021 |
|--|-------------------|-------------------|
| | € | € |
| (a) Aggregate Employee Benefits | | |
| Staff Short-term benefits | 66,328,094 | 60,521,871 |
| Termination benefits | - | - |
| | <u>66,328,094</u> | <u>60,521,871</u> |
| (b) Staff Short-Term Benefits | | |
| Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI | 66,328,094 | 60,521,871 |
| | <u>66,328,094</u> | <u>60,521,871</u> |

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

| Pay range | No. Employees | Cost in 2022* |
|-----------------|---------------|-------------------|
| 0-59,999 | 1245 | 27,225,930 |
| 60,000-69,999 | 115 | 7,476,007 |
| 70,000-79,999 | 179 | 13,398,278 |
| 80,000-89,999 | 117 | 9,885,396 |
| 90,000-99,999 | 28 | 2,616,592 |
| 100,000-109,999 | 15 | 1,568,730 |
| 110,000-119,999 | 15 | 1,713,504 |
| 120,000-129,999 | 6 | 763,840 |
| 130,000-139,999 | 9 | 1,208,439 |
| 140,000-149,999 | 2 | 285,923 |
| 150,000-159,999 | 0 | 0 |
| 160,000-169,999 | 0 | 0 |
| 170,000-179,999 | 0 | 0 |
| 180,000-189,999 | 1 | 185,457 |
| Total: | 1732 | 66,328,094 |

*Cost in 2022 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year (2021 €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:

| | 31/12/2022 | 31/12/2021 |
|----------------------|----------------|----------------|
| | € | € |
| Salary | 466,078 | 434,813 |
| Allowances | - | - |
| Termination Benefits | - | - |
| | <u>466,078</u> | <u>434,813</u> |

(e) Chief Executive Salary and Benefits

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

| | 31/12/2022 | 31/12/2021 |
|--------------|----------------|----------------|
| Basic Salary | 129,562 | 118,846 |
| Other | - | - |
| | <u>129,562</u> | <u>118,846</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 2022

| 25 Specific Costs | 31/12/2022 | 31/12/2021 |
|--|----------------|----------------|
| | € | € |
| (a) Consultancy | | |
| The costs of external services under the following headings: | | |
| Legal (includes general legal advice) | 22,370 | 20,308 |
| Financial / Actuarial | - | - |
| Public relations/marketing | 22,325 | 19,750 |
| Human Resources | 14,156 | 13,496 |
| Audit Fee (Annual external audit)* | 85,900 | 85,900 |
| Other | 29,114 | 27,001 |
| | <u>173,865</u> | <u>166,455</u> |

* The 2019 Audit Fee was paid in 2021 and the 2020 Audit Fee was paid in 2022.

The 2021 Audit Fee of €85,900 was paid in 2023. The 2022 Audit Fee of €85,900 will be paid in late 2023 / early 2024

| (b) Legal Costs and Settlements | 31/12/2022 | 31/12/2021 |
|---|---------------|--------------|
| | € | € |
| Legal costs and settlements for the year can be analysed under: | | |
| Legal fees - legal proceedings | - | 1,746 |
| Conciliation and arbitration payments | - | - |
| Settlements | 66,500 | 6,000 |
| | <u>66,500</u> | <u>7,746</u> |

The legal costs and settlements figure above relates to 2 separate legal cases (2021: 1).

Additional legal costs and settlements were paid by MSLETBs insurance body.

| (c) Travel and Subsistence | 31/12/2022 | 31/12/2021 |
|--|----------------|----------------|
| | € | € |
| Travel and subsistence costs comprise: | | |
| Domestic | | |
| - expenses paid to Board Members | 17,221 | 7,225 |
| - expenses paid for Board Members | - | - |
| - expenses paid to employees | 373,095 | 141,626 |
| | <u>390,316</u> | <u>148,851</u> |
| International | | |
| - expenses paid to Board Members | - | - |
| - expenses paid for Board Members | - | - |
| - expenses paid to employees | 199 | 139 |
| | <u>199</u> | <u>139</u> |
| Total | <u>390,515</u> | <u>148,991</u> |

| (d) Hospitality | 31/12/2022 | 31/12/2021 |
|----------------------------------|--------------|--------------|
| | € | € |
| Hospitality costs incurred were: | | |
| Staff Hospitality | 1,979 | 2,815 |
| Other | 2,251 | - |
| | <u>4,230</u> | <u>2,815</u> |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

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 2022 were:

| Board member | Statutory Meetings | Interview Boards | Attendance at Conferences / Seminars | BOM | Other | Total Expenses | Total Fees |
|--|--------------------|------------------|--------------------------------------|--------------|------------|----------------|---------------|
| | € | € | € | € | € | € | € |
| Mr. Christy Hyland, M.C.C. | 372 | 3,147 | - | 245 | - | 3,764 | 8,362 |
| Mr. Seamus Kilgannon. | 404 | 185 | 764 | 1,198 | - | 2,551 | 6,271 |
| Ms. Mary Bohan, L.C.C. * & *** | 296 | 100 | 510 | 1,204 | 440 | 2,550 | 3,528 |
| Mr. Paddy O'Rourke, L.C.C. | 393 | - | 374 | 1,548 | - | 2,315 | - |
| Ms. Rosaleen O'Grady, S.C.C. ** | 412 | 110 | - | 1,379 | - | 1,901 | 261 |
| Mr. Seán Carey, M.C.C. | 789 | - | - | 154 | - | 943 | - |
| Mr. Richard Finn, M.C.C. | 493 | - | - | 161 | - | 654 | - |
| Ms. Donna Sheridan, M.C.C. | 221 | - | 428 | - | - | 649 | - |
| Ms. Pamela Ni Thaidhg. | 303 | - | - | 256 | - | 559 | - |
| Mr. Tom Connolly, M.C.C. | 315 | - | - | 134 | - | 449 | - |
| Mr. Malachy Molloy. | 73 | 110 | - | 137 | - | 320 | 3,658 |
| Mr. John Caulfield, M.C.C. | 123 | - | - | 57 | - | 180 | - |
| Mr. Arthur Gibbons, S.C.C. | 93 | - | - | 30 | - | 123 | - |
| Ms. Nicole McGowan. | 106 | - | - | - | - | 106 | - |
| Mr. Gerard Murphy | - | - | - | 70 | - | 70 | - |
| Mr. Enda Stenson, L.C.C. | 68 | - | - | - | - | 68 | - |
| Ms. Susan Finan **** (resigned April 2022) | 19 | - | - | - | - | 19 | - |
| Mr. John Moran **** (appointed May 2022) | - | - | - | - | - | - | - |
| Mr. Pat Coffey. | - | - | - | - | - | - | - |
| Mr. Pat Forde. | - | - | - | - | - | - | - |
| Ms. Marie Casserly, S.C.C. | - | - | - | - | - | - | - |
| Ms. Jennifer Van Aswegen. | - | - | - | - | - | - | - |
| Total | 4,480 | 3,652 | 2,076 | 6,573 | 440 | 17,221 | 22,080 |

*Chairperson from September 2022

**Chairperson prior to September 2022

***ETBI Representative

****National Parents' Council for ETB Schools

27 Committee Fees

The following fees were paid to Non- Board Committee members

| | | 31/12/2022 | 31/12/2021 |
|--------------------------------|---|--------------|--------------|
| | | € | € |
| Audit and Risk Committee (ARC) | (No. of Non Board ARC members 2022 3, 2021 3) | 3,323 | 3,891 |
| Finance Committee (FC) | (No. of Non Board FC members 2022 2, 2021 2) | 2,368 | 2,060 |
| | | <u>5,691</u> | <u>5,951</u> |

28 Chief Executive's Travel Expenses

| | 31/12/2022 | 31/12/2021 |
|-----------------|--------------|--------------|
| | € | € |
| Domestic Travel | 8,158 | 3,780 |
| Foreign Travel | - | - |
| | <u>8,158</u> | <u>3,780</u> |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

29 Capital Commitments

At 31 December 2022 MSLETB had capital commitments of €8.8M (2021 €2.16M). 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:

| | 31/12/2022 | 31/12/2021 |
|----------------------------|------------------|------------------|
| | € | € |
| Payments due: | | |
| Within one year | 637,045 | 548,387 |
| Between two and five years | 2,272,396 | 1,729,565 |
| After 5 years | 1,429,697 | 946,521 |
| | <u>4,339,138</u> | <u>3,224,473</u> |

31 Contingencies

At the date of approval of these financial statements, legal proceedings in respect of events that occurred on or before 31 December 2022 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 €2,035,061 (2021 €1,810,878) 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. This pilot was further extended in 2022 to include another two ETBs. 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 2022 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 2022, €0 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 2022.

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 2022

38 Property

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

| 38A | 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 | Rosspport, 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, LucanStreet/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 (FÁS) | Ballina, Co Mayo | €40,000 | 31/05/2021 |
| | Ballina Engineering Training Centre (FÁS) | Ballina, Co Mayo | €40,000 | 31/05/2021 |
| | Further Education Centre | Belmullet, Co Mayo | €30,000 | 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 |
| | Drumshanbo Enterprise Centre | Drumshanbo, Co Leitrim | €30,000 | Not defined |
| | Market Yard | Carrick-on-Shannon, Co Leitrim | €54,000 | 09/09/2028 |
| | NZEB Building | Collooney, Sligo | €88,500 | 31/03/2032 |
| | Swinford (site leased, property owned) | Swinford, Co. Mayo | Unknown | 31/12/2044 |
| | Western People Building | Tone Street, Ballina, Co. Mayo | €50,000 | 31/08/2032 |

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

38 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, Carrigallen, Co Leitrim | Licensed | €27,300 | 30/06/2023 |
| Used to facilitate students from Carrigallen PPS due to COVID social distancing requirements | Bredagh Hall | Licensed | €13,508 | 30/06/2023 |
| Used to facilitate students from Carrigallen PPS due to COVID social distancing requirements | St Marys Hall | Licensed | €13,508 | 30/06/2023 |
| Further Education Centre | Ballyhaunis, Co Mayo | Licensed | €7,200 | 31/08/2023 |
| Bee Park Centre | Manorhamilton, Co Leitrim | Licensed | €11,700 | 31/12/2023 |
| Casadh An Taoille - VTOS | Achill, Co Mayo | Licensed | €13,008 | 14/10/2022 |
| Clarion Village | Block 8, Clarion Village, Sligo | Licensed | €43,058 | 30/04/2023 |
| Dublin FET - Ashtown | Ashtown Food Research Centre, Ashtown, Co Dublin | Licensed | €30,000 | 31/03/2023 |

| 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 |
| Old Vocational School | Ballinamore, Co Leitrim | Owned / Licensed | €0 | No defined term |
| Marian College Mohill (adjacent to Mohill Community School) | Mohill, Co Leitrim | Owned / Licensed | €192 | No defined term |
| Kinlough Old Vocational | Kinlough, Co Leitrim | Owned / Licensed | €256 | No defined term |
| Beltra Hall | Beltra, Co Sligo | Leased Lessor | €1,100 | No defined term |
| Benwislin Centre | Ballinrillick | Leased Lessor | €800 | 21/11/2036 |
| 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 | Lisnalogh, Co Sligo | Site | €4,298 | 31/12/2023 |
| 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: | | | | |
|--|-----------------------|--------|---------------------------|-------------|
| Category | Location | Status | Annual Rent per agreement | Expiry Date |
| Centres | | | | |
| 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 |
| Corballa Old School | Corballa, Co Sligo | 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 in 2022. 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 and learners. 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 2022 we received the following additional COVID 19 related funding

- Department of Education- COVID 19 Additional Supervision Arrangements- €343,280
- Department of Education- COVID 19 Hand Sanitiser and PPE- €243,600
- Department of Education- COVID 19 Capitation Funding Supports - €222,664
- Department of Education- COVID 19 Additional Cleaning Supports- €108,154
- Department of Education - COVID 19 Additional Accommodation- €54,315
- SOLAS- COVID 19 FET overheads (Cleaning Supports, Hand Sanitiser, Antigen Testing and Minor Works)- €247,739
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€38,596

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
- Additional Transport

On 30/09/2022, MSLETB refunded the Department of Education unspent COVID 19 funding of €469,446.

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 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 2023 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 31/12/2022 were approved by the Board of MSLETB on 28th March 2023.