

Tipperary Education and Training Board

Financial Statements For The Year Ended 31 December 2022

Tipperary Education and Training Board

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

	Page
Statement of Board Responsibilities	3
Statement on Internal Control	4 - 11
Comptroller and Auditor General Audit Report	12 - 13
Operating Statement	14
Statement of Current Assets and Current Liabilities	15
Notes To The Financial Statements	16-32

Tipperary Education and Training Board

Statement of Board Responsibilities

Tipperary Education and Training Board (Tipperary ETB) 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; and
- (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 ETB 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:



Name: Cllr. Mary Hanna Hourigan

Date:

18 December 2023

Tipperary Education and Training Board

Statement on Internal Control

Tipperary ETB came into being on 1 July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, Tipperary ETB took over the assets, liabilities and functions of the former Vocational Education Committees of County Tipperary.

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 Tipperary ETB at its meeting held on 26 March 2019.

A new Board was constituted for Tipperary ETB on 30 July 2019, and at its meeting of 22 October 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

Responsibility for the System of Internal Control

As Chairperson of Tipperary ETB, I acknowledge the responsibility of the Board for ensuring that an efficient, effective, and economic system of internal control 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 Tipperary ETB achieving its objectives

The system of internal control operated in Tipperary ETB 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 Tipperary ETB

The Boards Oversight Framework includes:

The Board's monitoring and review of the effectiveness of the system of internal control 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; and
- 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 the 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 Register

- Audit Register
- Compliance Audit report
- Risk Management reports from the Executive
- Opinion report to the Board as to the adequacy and appropriateness of the system of internal control

The Chief Executive, Director of OSD, Director of FET, Director of Schools, Finance APO, Human Resources/Payroll/IT APO, Corporate Services Capital & Procurement APO provided reports on operation of controls, finances and met with the ARC in 2022.

The ARC reviewed the effectiveness of the system of internal controls for the relevant reporting period on 24 March 2023.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of the Finance Committee who met four times in 2022. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2022
- Recommendation to the Board of Annual Financial Statements 2022
- Monthly Income and Expenditure Accounts
- Risk Management Reports from the Executive

The Chief Executive, Director of OSD and Finance APO 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 continued or commenced in the period from 1 January 2022 to 31 December 2022;

- Enrolment Audit – ongoing
- Review of Utilisation of Further Education and Training
- Review of Network Security Accreditations and Policies
- High Level Review of Internal Financial Controls
- Review of Previous Audit Findings

Tipperary ETB received the draft Enrolment Audit Report from the IAU-ETBs on 25 November 2022 which confirmed that there was an adequate system of control in place. Tipperary ETB has responded to the draft recommendations and findings. The report has not been finalised as at this date.

Tipperary ETB received the final Review of Utilisation of Further Education and Training Report on 6 July 2022 which confirmed that an adequate system of internal control was in place. The Report contained 7 medium and 3 low ratings and was presented to the Audit and Risk Committee on 26 September 2022 and the Tipperary ETB Board on 28 March 2023. Tipperary ETB has addressed 5 of the medium and 3 of the low recommendations and is progressing the other recommendations.

The final report from the Review of Network Security Accreditations and Policies was received in September 2022, with the finding that "Tipperary ETB has made much progress in the organisation and documentation of IT management since the last IAU-ETBs internal audit review in 2017."

Tipperary ETB has accepted the report which contained 1 high, 3 medium and 13 low ratings. The report was presented to the Audit and Risk Committee on 26 September 2022 and the Tipperary ETB Board on 28 March 2023. Tipperary ETB has addressed the high rating issue and is addressing the other issues identified in the report.

A High-Level Review of Internal Financial Controls was also undertaken in 2022. As this was a high-level review and not an audit, the report did not include an opinion report. The final report was issued on 25 January 2023 with 2 medium and 2 low ratings. The report was presented to the Audit and Risk Committee on 10 February 2023 and the Tipperary ETB Board on 28 March 2023. Tipperary ETB has addressed the 2 low ratings, one medium rating and is progressing the remaining medium finding identified in this report.

Tipperary ETB received the Review of Previous Audit Findings on 28 August 2023 which confirmed that the system of internal control was adequate for the implementation of previous audit recommendations. The scope of the audit included 6 previous audits. The findings can be summarised as follows:

- 4 previous high recommendations, 3 were implemented, one partially implemented;
- 13 previous medium recommendations – 6 were implemented, 5 partially implemented and 2 not implemented; and
- 11 previous low recommendations – 6 were implemented, 4 partially implemented, 1 not implemented.

The report was presented to the Audit and Risk Committee on 2 September 2023 and the Tipperary ETB Board on 17 October 2023. Tipperary ETB is reviewing the outstanding recommendations.

Internal Audit Sectoral Reports

A sectoral report on report on Procurement Compliance Leases / Stock Management / Tax Compliance and Supplier Bank Account Details was received by Tipperary ETB on 1 February 2023. The recommendations contained in this report were reviewed by the Audit and Risk Committee in 2023.

A sectoral report on report on Local Training Initiatives was received by Tipperary ETB on 20 March 2023. The recommendations contained in the report were reviewed by the Audit and Risk Committee in 2023.

Breaches of System of Internal Control Procurement

Tipperary ETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and requirements. There are instances where goods and services are procured across over thirty-five sites through competitive procurement processes, in line with Tipperary ETB's Procurement Policy, but the cumulative value across all sites exceeds National / EU tendering thresholds.

Tipperary ETB developed a Corporate Procurement Plan for 2022-2023 which sets out actions to address areas of identified non-compliance and other Tipperary ETB procurement needs. Tipperary ETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National frameworks for goods and services will provide best value for money and meet compliance requirements.

Tipperary ETB will continue to monitor all areas of expenditure and seek to ensure value for money is obtained for all major spend categories and tender for goods and services insofar as this can be done within the available resources.

Based on analysis of 2022 expenditure in areas where an organisation-wide eTenders process is appropriate, expenditure totalling €735,519 (including VAT), which equates to 3.305% of the 2022 non-pay expenditure incurred by Tipperary ETB, has been identified as non-compliant as follows:

- (i) Expenditure of €106,552 for Telephone Landlines (VOIP / Telephony) for administration offices, schools and centres paid to one company. HEAnet have developed a Sectoral Solution for VOIP / Telephony under their Telephony Products and Associated Services

- (ii) framework. The framework went live in February 2023. Tipperary ETB held a meeting with HEAnet to discuss Tipperary ETB requirements with a view to engaging with the framework. Tipperary ETB signed up to the HEAnet Telephony framework in August 2023, the transfer of call service has commenced.
- (iii) Expenditure of €86,502 for ICT Support Services across schools and centres, paid to a number of different companies. Tipperary ETB reviewed the ICT infrastructure across schools and centres and decided that the tender for and implementation of a common robust WIFI system across all sites would be prioritised prior to commencing the tender for ICT support services. This process ensures that a common infrastructure is now in place across all schools and centres. This tender was concluded in 2021 and the WIFI implementation is now substantially complete. Tipperary ETB will seek independent advice as to how to best support Tipperary ETBs systems as we move forward before Tipperary ETB enter into a tender process for ICT support services. This process took place in 2022 and is ongoing. While Tipperary ETB are in the process of developing a specification, Tipperary ETB ran procurement for 5 locations IT Support for 12 months. This arrangement is continuing pending the ICT Support tender. Procurement await the development of the specification in conjunction with Tipperary ETBs ICT Department.
- (iv) Expenditure of €76,588 for Furniture paid to a number of different suppliers in 2022. This total spend represents a high volume of transactions, each individually under the €5,000 threshold. Currently the OGP have tendered for Phase 1 of National framework for school furniture which closed on 13 March 2023. Phase 2 will cover all other furniture including FET furniture. Tipperary ETB intend to engage with the framework. Phase 1 of the National framework is to be circulated to ETBs by end of 2023. Tipperary ETB intend to engage with this framework once available.
- (v) Expenditure of €71,884 for Contract Cleaning paid to two suppliers in 2022. The current Contract Cleaning contract ends in 2023. Tipperary ETB ran a mini competition through the OGP to include all Tipperary ETB sites. A Contract Cleaning Contract was put in place in August 2023 to cover all Tipperary ETB locations.
- (vi) Expenditure of €70,415 for Repairs and Maintenance paid to several suppliers. This total spend represents a high volume of transactions, each individually under the €5,000 threshold. Following a review of the aggregation of spend Tipperary ETB has identified this spend category as one where creating a specification for public procurement would prove difficult due to the nature of the reactive spend of small-value goods.
- (vii) Expenditure of €65,449 for Printed Material was paid to a number of different companies in 2022. This total spend represents a high volume of transactions, each individually under the €5,000 threshold. Tipperary ETB are collating data on Tipperary ETBs requirements in order to run a mini-competition under the OGP framework.
- (viii) Expenditure of €63,442 for Minor Works was paid to a number of companies in 2022. These payments are essential works to ensure that Tipperary ETB buildings remain operational for learners e.g., electrical repairs.
- (ix) Expenditure of €37,750 for School Journals paid to three different suppliers in 2022. Tipperary ETB will focus on other areas of more material non-compliance in 2023.
- (x) Expenditure of €35,577 for Schools Catering paid to one supplier. Tipperary ETB tendered for the one remaining schools catering service and contract was signed in August 2022, therefore spend will be compliant going forward.
- (xi) Expenditure of €33,479 for Past Exam Papers paid to several suppliers. Past Exam Papers now forms part of the EPS framework for Learner Books and Exam Papers. In September 2023 a notice issued to schools / centres to inform them about the use of this framework for future purchase of Past Exam Papers.
- (xii) Expenditure of €22,783 for Hygiene Supplies paid to a number of suppliers where centres purchased goods from non-contracted suppliers where a contract is in place. An

- (xiii) information training session was held on 17 August 2023 to remind all Admin Staff about the use of contracted suppliers. Details of Procurement Sharepoint with all current / frameworks was circulated to all budget holders throughout the year.
- (xiv) Expenditure of €20,925 for Office Supplies paid to a number of suppliers where centres purchased goods from non-contracted suppliers where a contract is in place. An information training was held on 17 August 2023 to remind all Admin Staff about the use of contracted suppliers. Details of Procurement Sharepoint with all current contracts / frameworks was circulated to all budget holders throughout the year.
- (xv) Expenditure of €17,996 for Light Catering Equipment where centres purchased goods from non-contracted suppliers where a contract is in place number of suppliers. An information training session was held on 17 August 2023 to remind all Admin Staff about the use of contracted suppliers. Details of Procurement Sharepoint with all current contracts / frameworks was circulated to all budget holders throughout the year.
- (xvi) Expenditure of €14,067 for Advertising paid to a number of suppliers where centres purchased services from non-contracted suppliers where a contract is in place. An information training session was held on 17 August 2023 to remind all Admin Staff about the use of contracted suppliers.
- (xvii) Expenditure of €12,110 for Bus Hire paid to a number of suppliers where schools / centres purchased services from non-contracted suppliers where a contract is in place. An information training session was held on 17 August 2023 to remind all Admin Staff about the use of contracted suppliers. Details of Procurement Sharepoint with all current contracts / frameworks was circulated to all budget holders throughout the year.

Fraud

No incidents were reported under Tipperary ETB's Fraud Policy in 2022.

Protected Disclosures

Tipperary ETB received a protected disclosure on 3 June 2020. Tipperary ETB investigated the matter in relation to the conduct of a staff member in accordance with its Protected Disclosure Policy. The process was concluded in May 2023.

Risk Management

Tipperary ETB has a Corporate Risk Management plan in place across the organisation. The Risk register was reviewed at each meeting of the Audit and Risk Committee in 2022 and the Committee continues to monitor the development of the Tipperary ETB Strategic Risk Management plan.

Issues Progressing at Sectoral Level

Single Public Services Pension Scheme (SPS)

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. Tipperary ETB has now met its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2023. Following the successful conclusion of a pilot project for the sector in relation to Tipperary ETB data, pension benefit statements were produced for 1,232 members in Tipperary ETB who paid SPS contributions and earned SPS referable amounts during the period 2013 to 2022.

ESBS – Pensions Improvement Programme

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. Development work and end to end testing is ongoing with The Access Group and ESBS to address the PeopleXD requirements to cater for calculation of nett contributions for payees with multi-appointments and also to update calculation of referable amounts for positive input payees and ensure a more robust calculation for salaried payees for going forward from 2024.

In the interim, while the PeopleXD system is being developed, an SPS Data Hub was established by ESBS to collate data from previous payroll systems into one centralised system. This data is then used to produce SPS pension benefit and leavers statements and files for the SPS Databank. Four ETBs have completed this project so far in 2023 with a further three ETBs expected to be completed by year end 2023, having issued cumulative benefit / leavers statements from 2013 to 2022 and produced databank files from 2013 to 2022. All remaining ETBs are expected to have this work completed by end Q2 2024 at the latest. The 2023 annual SPS statements will be produced from the centralised system for all ETBs. Going forward from 2024, it is expected that the PeopleXD system will have been updated with remediated data and have had the necessary development applied to allow the 2024 statements be produced directly from the system.

This work 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 and leavers statements (which were updated and approved in 2023) 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) Centre has been established to deliver shared services for the Education and Training sector.

Tipperary ETB has fulfilled its 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 Tipperary ETB and the Department of Education – Education Shared Business Services (ESBS) Centre. These documents provide the framework for the operation of the ESBS-ETB Payroll Shared Services on behalf of the Education and Training Board sector. Tipperary ETB 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 shared services by the ESBS to Tipperary ETB.

Payroll

The migration of Tipperary ETB payroll for all staff took place effective 3 October 2020. The ESBS Centre is responsible for the processing of payroll while Tipperary ETB 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 she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and the Service Management Agreement that has been signed and is in place between Tipperary ETB and the Department of Education – Education Shared Business Service centre.

These documents provide the framework for the operation of ESBS – ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education – Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies 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 Tipperary ETB.

Apprentice Payroll

Tipperary ETB transitioned their apprentice payroll to the managed payroll service set up by ESBS as part of Wave 1 in August 2020.

Learner Payments

Tipperary ETB 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 City of Dublin ETB in January 2024. Plans are progressing to migrate the first two ETBs (Cavan Monaghan and Cork ETB) to full finance shared services in 2023 and CMETB have gone live with shared services.

Expenses including Travel and Subsistence

Processing of Expenses migrated to P2P/Sun Systems on 1 January 2022. Travel and Subsistence (T&S) including Employee Reimbursement payments are expected to transition from the ESI Manser System during 2024.

COVID-19 Pandemic

Tipperary ETB undertook a range of measures to mitigate against the effects of COVID-19. The Business Continuity Team assessed and managed the risks, and the Risk Register was updated as the situation evolved.

The Business Continuity team were responsible for implementing response plans to implement 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, new cleaning and sanitising regimes, providing sanitising and PPE materials.

Notwithstanding the challenges and the impact of COVID-19, Tipperary ETB continued to carry out its vital role in educating and training with a focus on ensuring continuity of education for learners.

Assessments of the impact of COVID-19 were carried out and the results are as follows;

- An appropriate control environment exists.
- Risk Management processes are in place to identify business risks and evaluate their financial implications.
- Information and communication systems evolved to meet the needs arising from COVID-19.
- Appropriate control activities and procedures are in place to address the major risks.

Annual Review of Controls

Tipperary ETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on 24 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 and Training Boards.

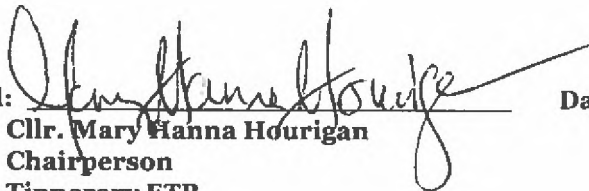
This included the following:

The Executive presented a report of its review of controls (both verbally and by written report) to the meeting of 24 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, a presentation by the IAU-ETBs, along with an examination of the 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 and Risk Committee presented a report (verbally and by written report) on the review of internal controls to the Board on 24 March 2023.

- A review of Governance and Control activities in 2022 including:
 - Engagement between the Audit and Risk Committee, the Finance Committee, the Board and the Executive Reports from the Chief Executive, Director of OSD, Director of Schools and Director of FET to the Board
 - Reports from the Chief Executive, Director of OSD, Director of Schools, Director of FET, Finance APO, Human Resources, Payroll and IT APO, Corporate Services, Capital and Procurement APO 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
 - Risk Management Reports from Corporate Services
 - The Risk Register that is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 28 March 2023.

Signed:  Dated: 18 December 2023
Cllr. Mary Hanna Hourigan
Chairperson
Tipperary ETB



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Tipperary Education and Training Board

Opinion on the financial statements

I have audited the financial statements of Tipperary 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 Tipperary Education and Training Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The statement on internal control discloses that in 2022 the Board incurred a material level of 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

20 December 2023

Responsibilities of Board Members

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

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- 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 Tipperary 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.

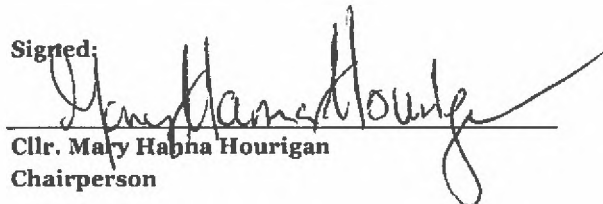
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Tipperary 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 and Head Office Grants	3	44,500,243	41,016,946
Primary School Grants	4	87,155	-
Further Education and Training Grants	5	30,436,335	25,454,144
Youth Services Grants	6	1,395,780	1,274,782
Agencies and Self-Financing Projects	7	3,910,083	3,014,246
Capital	8	4,738,282	3,110,259
		<u>85,067,878</u>	<u>73,870,377</u>
PAYMENTS			
Post Primary Schools and Head Office	9	44,247,087	40,142,102
Primary School	10	34,363	-
Further Education and Training	11	30,993,800	27,485,083
Youth Services	12	1,404,737	1,287,895
Agencies and Self-Financing Projects	13	4,064,880	2,695,083
Capital	14	3,319,252	2,907,964
		<u>84,064,119</u>	<u>74,518,127</u>
Cash Surplus / (Deficit) for Year		1,003,759	(647,750)
Movement in Other Net Current Assets	26	<u>(356,984)</u>	<u>659,449</u>
Accrual Revenue Surplus for Year		646,775	11,699
Revenue Surplus at 1 January		271,231	259,532
Revenue Surplus at 31 December	17	<u>918,006</u>	<u>271,231</u>

Signed:


 Cllr. Mary Hanna Hourigan
 Chairperson

Signed:


 Bernadette Cullen
 Chief Executive

Date: 18 December 2023

Date: 18 December 2023

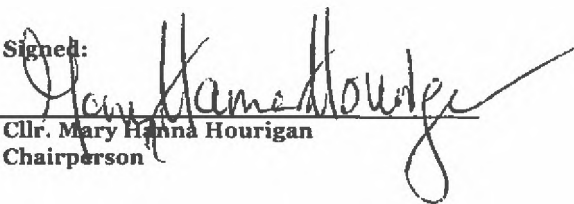
The notes on pages 16 to 32 form part of these Financial Statements

Tipperary 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	18	2,009,652	341,670
Capital State Grants	19	394,072	92,708
Other Recurrent Income	20	21,311	88,906
Third Party Debtors	21	273,610	362,908
Bank Balance		10,790,661	9,786,902
		13,489,306	10,673,094
Current Liabilities			
Recurrent State Grants	22	3,427,915	2,963,350
Capital State Grants	23	3,112,512	1,672,419
Other Recurrent Income	24	3,000,554	3,143,898
Pay and Expense Liabilities	25	3,030,319	2,622,196
		12,571,300	10,401,863
Net Current Assets		918,006	271,231
Represented by			
Revenue Surplus	17	918,006	271,231

Analysis of Revenue Surplus		Accrual		
		Retained Surplus / (Deficit) 31/12/2022	Revenue Surplus / (Deficit) For 2022	Retained Surplus / (Deficit) 31/12/2021
Programme				
Schools and Head Office		681,897	676,081	5,816
Further Education Programmes		849	-	849
Agency Programmes		233,471	(1,963)	235,434
Self-Financing Programmes		1,789	(27,343)	29,132
		17 918,006	646,775	271,231

Signed: 
 Cllr. Mary Hanna Hourigan
 Chairperson

Date: 18 December 2023

Signed: 
 Bernadette Cullen
 Chief Executive

Date: 18 December 2023

The notes on pages 16 to 32 form part of these Financial Statements

Tipperary 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 Tipperary ETB are set out below. They have been applied consistently throughout the year and the preceding year.

1.2 General Information

Tipperary ETB was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013.

One Community National School came under the Patronage of Tipperary ETB with the commencement of the 2022/2023 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 Employer 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 Tipperary ETB.

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 & 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 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.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

Comparatives

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

(d) Tangible Fixed Assets

All tangible fixed assets purchased including land and buildings, infrastructure, property acquisitions, refurbishment costs, fixtures and fittings, equipment and furniture are expenses 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 Tipperary 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 Tipperary ETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure and Reform.

Tipperary 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. ETB's 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) Lease Rentals

All lease rentals are expensed as incurred.

2 Tipperary 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	1	158	158
Second Level	10	5,046	5,046
Further Education and Training (FET)****	21	13,369	13,369
Part-time / Night Classes****	1	32	32

* The number of Schools / Centres from which Tipperary ETB 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.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
3 Post Primary Schools and Head Office Grants Receipts		
Department of Education		
- Pay	39,554,912	36,297,206
- Non Pay**	2,849,571	2,250,276
- Associated Programmes	1,925,057	2,359,887
Department of Education - sub total	<u>44,329,540</u>	<u>40,907,369</u>
Irish Public Bodies	79,604	106,467
Bank - Negative Interest Charge Refund ***	68,900	-
Bank	16,374	-
Tuition fees - Students	5,600	2,395
Other	225	715
Total	<u><u>44,500,243</u></u>	<u><u>41,016,946</u></u>

** Non Pay receipts include a once-off cost of living measure paid to Tipperary ETB 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.

*** AIB Bank plc ceased charging negative interest on Tipperary ETBs bank accounts with effect from 1 January 2022. AIB Bank plc made a gesture towards the negative interest paid by Tipperary ETB due to the charitable purpose of Tipperary ETB. The Bank - Negative Interest Charge Refund relates to a negative interest charge refund by AIB Bank plc of negative interest paid prior to 2022.

	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
4 Primary School Receipts		
Department of Education		
- CNS Capitation Grant	38,048	-
- Others - 6 in Number	49,107	-
Total	<u><u>87,155</u></u>	<u><u>-</u></u>

One Community National School came under the Patronage of Tipperary ETB with the commencement of the 2022/2023 academic year. Cash at bank as at 31 August 2022 was received.

	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
5 Further Education and Training Grants Receipts		
SOLAS	30,436,335	25,454,144
Total	<u><u>30,436,335</u></u>	<u><u>25,454,144</u></u>

	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
6 Youth Services Grants Receipts		
Department of Children, Equality, Disability, Integration and Youth	1,395,780	1,274,782
Total	<u><u>1,395,780</u></u>	<u><u>1,274,782</u></u>

	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
7 Agencies and Self-financing Projects Receipts		
Agencies		
School Meals	756,582	572,196
School Completion Programme	352,419	295,179
Music Generation / Various	254,045	367,614
Examination Supervision	138,289	159,207
Secondment	97,810	-
Secondment	96,721	-
Erasmus	74,550	78,739
Secondment	73,297	-
Secondment	64,666	-
Further Education Support Services	56,999	103,987
Other agency - 8 in Number	56,724	15,820
Sponsoring Department / Funder		
Department of Social Protection	756,582	572,196
Tusla	352,419	295,179
Music Generation / Various	254,045	367,614
State Exams Commission	138,289	159,207
National Council for Curriculum Assessment	97,810	-
Laois Offaly ETB	96,721	-
Léargas	74,550	78,739
Education and Training Board Ireland	73,297	-
Teachers Union of Ireland	64,666	-
City of Dublin ETB	56,999	103,987
Various	56,724	15,820
Total	<u><u>2,022,103</u></u>	<u><u>1,592,742</u></u>
Self-financing Projects		
Student Services	1,656,145	1,224,657
Other Self-financing - 17 in Number	231,836	196,847
Total	<u><u>1,887,981</u></u>	<u><u>1,421,504</u></u>
Total	<u><u>3,910,083</u></u>	<u><u>3,014,246</u></u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

8 Capital	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
RECEIPTS		
Department of Education	3,537,491	2,613,452
SOLAS	1,200,791	496,807
	<u>4,738,282</u>	<u>3,110,259</u>

9 Post Primary Schools and Head Office Payments	Year Ended 31/12/2022			Year ended 31/12/2021
PAY	Pay	Non Pay	Total	Total
	€	€	€	€
Instruction	35,824,772	-	35,824,772	32,956,459
Administration	2,888,442	-	2,888,442	2,367,643
Maintenance	761,059	-	761,059	695,729
	<u>39,474,273</u>	<u>-</u>	<u>39,474,273</u>	<u>36,019,831</u>
NON PAY	2,794	2,366,563	2,369,357	2,268,483
ASSOCIATED PROGRAMMES				
Covid-19 Grant	401,237	435,465	836,702	780,944
Student Services Support Fund	45,665	671,525	717,190	222,826
ICT	-	301,582	301,582	471,550
Book Grant	-	139,077	139,077	120,531
DEIS Grant and Home School Liaison	53,012	73,538	126,550	147,988
Public Services Reform	-	67,967	67,967	-
Others - 15 in Number	52,571	161,818	214,389	109,949
	<u>552,485</u>	<u>1,850,972</u>	<u>2,403,457</u>	<u>1,853,788</u>
	<u>40,029,552</u>	<u>4,217,535</u>	<u>44,247,087</u>	<u>40,142,102</u>

10 Primary School Payments	Year Ended 31/12/2022			31/12/2021
PAY	Pay	Non Pay	Total	Total
	€	€	€	€
CNS Ancillary Service Grant	-	15,418	15,418	-
Others - 5 in Number	17,057	1,888	18,945	-
	<u>17,057</u>	<u>17,306</u>	<u>34,363</u>	<u>-</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

11 Further Education and Training Payments		Year Ended 31/12/2022				Year Ended
		Pay	Non Pay	Allowances	Total	31/12/2021
	Programme	€	€	€	€	Total
						€
Apprenticeship Direct Provision	Training Full Time	-	2,676,733	3,003,673	5,680,406	3,856,809
PLC	FE Full Time	2,977,862	340,990	-	3,318,852	3,314,463
Operational Costs	Training Staff Payroll Costs	2,489,028	43,045	-	2,532,073	2,017,690
Community Training Centres	Training Full Time	151,266	1,618,296	631,118	2,400,680	2,785,972
Skills Training Contracted Provision	Training Full Time	-	1,773,763	630,188	2,403,951	2,054,127
V.T.O.S.	Training Full Time	1,426,493	235,691	550,228	2,212,412	2,157,746
Youthreach	FE Full Time	1,452,324	260,971	222,544	1,935,839	1,801,950
FE Operational Costs	FET Staff Payroll and Operation:	718,262	967,874	-	1,686,136	1,939,210
B.T.E.I.	FE Part Time	1,280,431	212,759	-	1,493,190	1,317,885
Adult Literacy Ordinary	FE Part Time	1,245,160	136,293	-	1,381,453	1,058,596
Local Training Initiatives LTI	Training Full Time	-	702,306	320,863	1,023,169	993,595
Specialist Training Providers (STP)	Training Full Time	-	462,719	335,012	797,731	871,708
Community Education / SPIDAS	FE Part Time	668,318	73,646	-	741,964	528,594
Traineeship Contracted Provision	Training Full Time	-	464,825	250,879	715,704	949,548
HO, Admin and Other ETB Salaries	FET Operational	510,594	-	-	510,594	273,853
ESOL	FE Part Time	311,910	62,223	-	374,133	247,596
Skills to Advance	Training Full Time	77,737	244,082	-	321,819	287,735
Skills Training Direct Provision	Training Full Time	-	219,613	76,991	296,604	-
Adult Education Guidance Initiative	Provision Support	232,310	4,663	-	236,973	209,363
Reach Funding (MAED Funding)	Solas Other	-	163,251	-	163,251	110,668
Evening Courses	Training Part Time	108,011	42,868	-	150,879	125,604
Employee Skills Development (Skills for Work)	FE Part Time	116,594	5,486	-	122,080	96,092
Apprenticeship 2016+ Direct Provision	Training Full Time	54,410	35,808	106	90,324	-
Adult Refugee Programme	FE Part Time	65,156	5,537	-	70,693	152,745
TEL	Provision Support	59,693	165	-	59,858	69,899
Learner Support	Provision Support	24,054	35,048	-	59,102	702
Covid-19 Overheads	FET Operational	8,598	46,675	-	55,273	97,199
Traineeship Direct Provision	Training Full Time	-	10,676	39,427	50,103	-
I.T.A.B.E. Literacy	FE Part Time	46,549	2,030	-	48,579	58,973
QQI Authentication	Provision Support	19,563	11,904	-	31,467	29,295
Fund for Learners with Disabilities	Provision Support	11,697	16,811	-	28,508	22,466
Quality Assurance	Provision Support	-	-	-	-	55,000
Total		14,056,020	10,876,751	6,061,029	30,993,800	27,485,083

12 Youth Services Payments		Year Ended 31/12/2022				Year Ended
		Pay	Non Pay	Allowances	Total	31/12/2021
		€	€	€	€	Total
						€
UBU Projects		-	920,173	-	920,173	945,161
Youth Work Development Act		146,591	51,967	-	198,558	167,102
Youth Club Grant		-	80,988	-	80,988	67,049
Youth Information Centre		-	62,673	-	62,673	-
Other - 6 in Number		-	142,345	-	142,345	108,583
Total		146,591	1,258,146	-	1,404,737	1,287,895

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

13 Agencies and Self-financing Projects Payments		Year Ended 31/12/2022			Year Ended
		Pay	Non Pay	Total	31/12/2021
		€	€	€	€
Agencies	Sponsoring Department / Funder				
School Meals	Department of Social Protection	-	781,118	781,118	579,207
School Completion Programme	Tusla	288,348	47,859	336,207	260,271
Music Generation / Various	Music Generation / Various	170,337	113,877	284,214	464,440
Erasmus	Léargas	-	156,934	156,934	63,601
Examination Supervision	State Examinations Commission	138,289	(1,597)	136,692	160,857
Secondment	Laos Offaly ETB	129,446	-	129,446	-
Secondment	National Council for Curriculum Assessment	97,774	-	97,774	-
Secondment	Teachers Union of Ireland	88,305	-	88,305	-
Secondment	Education and Training Board Ireland	53,740	1,109	54,849	-
Secondment	City of Dublin ETB	51,686	486	52,172	65,511
Other agency - 7 in Number	Various	2,435	44,235	46,670	5,415
		1,020,360	1,144,021	2,164,381	1,599,302
Self-Financing Projects					
Student Services	Parents / Students	26,114	1,568,172	1,594,286	942,200
Supervised Study	Parents / Students	81,175	1,012	82,187	51,600
Canteen Concession	Other	-	80,975	80,975	55,531
Sports Complex	Other	255	62,350	62,605	-
Other Self-financing - 10 in Number	Parents / Students / Other	2,805	77,641	80,446	46,450
		110,349	1,790,150	1,900,499	1,095,781
Total Agencies and Self-Financing		1,130,709	2,934,171	4,064,880	2,695,083

14 Capital Payments		Year Ended	
		31/12/2022	31/12/2021
		Total	Total
		€	€
Facility	Expenditure Type		
Various	Loose Furniture and Equip	568,504	63,093
St. Ailbes	2021 Temporary Accommodation	353,238	19,957
Coláiste Dun Iascaigh	2019 Temporary Additional Accommodation ASD Unit	294,861	1,169
Coláiste Mhuire	2019 Temporary Accommodation, ASD Unit, Classrooms	272,779	530,614
Various	Covid Minor Works	235,065	514,918
Newport College	2020 Emergency Works Special Needs Access	203,365	70,500
Scoil Ruain	2021 Temporary Accommodation_Storm Damaged	90,184	8,758
Nenagh College	2020 Additional Permanent Accommodation and ASD	89,366	12,260
Coláiste Dun Iascaigh	2020 Additional Permanent Accommodation and ASD	85,013	640
Newport College	2019 Phase 2 Temporary Accommodation	73,297	123,429
Newport College	2018 Temporary Accommodation	62,566	62,409
Coláiste Dun Iascaigh	2019 Provision of Wheelchair Access	55,326	287,126
St. Ailbes	Summer Works - Life Saving Systems	5,270	99,970
Newport College	Summer Works - Life Saving Systems	9,302	57,797
Coláiste Dun Iascaigh	Summer Works - Life Saving Systems	12,918	45,085
Various	Others - 35 in number	508,651	438,308
Total - Department of Education		2,919,708	2,336,033
Payments - SOLAS			
Various Projects	Devolved Fund Projects Spend	350,713	302,645
Various Projects	Return of 2020 Funds to SOLAS	-	164,920
Various Projects	Technology Equity Fund	-	102,829
Archerstown FET Training Centre	Other - 1	48,831	1,537
Total - SOLAS		399,544	571,931
Total Capital Expenditure		3,319,252	2,907,964

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

15 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office		Primary School	Further Education & Training	Programme			Capital	Total Ended 31/12/2022	Total Ended 31/12/2021
	€	€			€	€	€			
State Funding Received										
Department of Education	44,329,540	87,155	-	-	-	-	3,537,491	47,954,186	43,520,821	
SOLAS	-	-	30,436,335	-	-	-	1,200,791	31,637,126	25,950,951	
Department of Children, Equality, Disability, Integration and Youth	-	-	-	-	1,395,780	-	-	1,395,780	1,274,782	
Department of Social Protection	-	-	-	-	-	-	-	756,582	572,196	
TUSLA	-	-	-	-	-	-	-	352,419	395,179	
Music Generation (MGND0)	-	-	-	-	-	-	-	159,325	270,774	
State Examinations Commission	-	-	-	-	-	-	-	138,289	159,207	
National Council for Curriculum Assessment	-	-	-	-	-	-	-	97,810	-	
Laois Offaly ETB	-	-	-	-	-	-	-	96,721	-	
Leargas	-	-	-	-	-	-	-	74,550	78,739	
Education and Training Board Ireland	-	-	-	-	-	-	-	73,297	-	
Teachers Union of Ireland	-	-	-	-	-	-	-	64,666	-	
City of Dublin ETB	-	-	-	-	-	-	-	56,999	109,987	
Tipperary County Council (Music-Generation)	-	-	-	-	-	-	-	50,000	50,000	
JCSP Other Projects	-	-	-	-	-	-	-	18,865	-	
Others - 7 in Number	-	-	-	-	-	-	-	37,859	15,820	
Total State Funding Received	44,329,540	87,155	30,436,335	1,977,382	1,395,780	4,738,282	82,964,474	72,292,436		
Non-State funding applied to State-funded Schemes										
Irish Public Bodies - Dividends / Capital Reserve	79,604	-	-	-	-	-	-	79,604	106,467	
Learners - Music Generation	-	-	-	-	-	-	-	38,470	34,340	
Irish Public Bodies - Music Generation	-	-	-	-	-	-	-	6,250	12,500	
Learners	5,600	-	-	-	-	-	-	5,600	2,395	
Others	85,499	-	-	-	-	-	-	85,499	715	
Total	170,703	-	-	-	-	-	215,423	156,417		
Other Non-State funding										
Parents / Students	-	-	-	-	-	-	-	1,656,145	1,224,657	
Parents / Students / Other	-	-	-	-	-	-	-	231,836	196,847	
Total	44,500,243	87,155	30,436,335	3,910,083	1,395,780	4,738,282	85,067,878	73,870,377		

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

16 Source and Use of Funds

	2022		2021		2022		2021	
	Grant (Actual)	€	Amount due from / (due to) Grantor	€	Receipts direct from Grantor	€	Receipts from Other Sources	€
Department of Education								
Post Primary Schools and Head Office								
Pay*		39,848,395		39,848,395				
Non-Pay		2,918,867		2,849,571				
Local Funding Surpluses								
Associated Programmes		1,986,612		1,613,408				
Purchasing		2,158		87,153				
Capital		3,466,859		3,457,491				
Total Department of Education		47,374,891		(5,184,089)		(1,977,781)		(48,161,869)
SOLAS		(30,436,335)		(602,210)				
SOLAS		(1,200,791)		(182,008)				
Total SOLAS		(31,637,126)		(784,218)				
Further Education and Training								
Capital								
Total								
Total Non State		14,807,864		(7,256,382)		(81,157,996)		(85,067,978)
Total State and Non State		62,582,755		(12,940,660)		(168,125,872)		(178,483,777)
Department of Children, Equality, Disability, Integration and Youth								
Youth Services								
Agency (School Meals)								
Agency (Schools Completion Programme)								
Self-financing								
Agency								
Secondment								
Secondment								
Secondment								
Secondment								
Agency (Tranmas)								
Further Education Support Services								
Agency								
Agency (Other)								
Total State		14,807,864		(7,256,382)		(81,157,996)		(85,067,978)
Total Non State		47,774,891		(5,184,089)		(1,977,781)		(48,161,869)
Total		62,582,755		(12,940,660)		(168,125,872)		(178,483,777)

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

17 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		(7,115,946)	(7,256,383)
Bank Balance	(Page 15)	10,790,661	9,786,902
Third Party Debtors	(Note 21)	273,610	362,908
Pay & Expenses Liabilities	(Note 25)	(3,030,319)	(2,622,196)
Revenue Surplus per Statement of Current Assets and Liabilities	(Page 15)	918,006	271,231

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 €37,747,834 and anticipated receipts from Retained Superannuation Contributions of €1,470,803. Actual receipts of Retained Superannuation Contributions were €1,807,078, which is €336,275 greater than anticipated. This surplus will be recouped 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 €2,849,571 (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). In 2022, actual locally raised receipts were €170,703 (Locally raised receipts include IPB Dividends and Retained Earnings Distribution of €79,604 which were not included in the original forecast estimate). AIB Bank plc ceased charging negative interest on Tipperary ETBs bank accounts with effect from 1 January 2022. AIB Bank plc made a gesture towards the negative interest paid by Tipperary ETB due to the charitable purpose of Tipperary ETB. Negative Interest Charge Refund amounted to €68,900.

Total State funding

The difference between the total amount received from grantors of €81,157,396 in Note 16 and the total in Note 15 - Funding of €82,964,474 is represented by Retained Superannuation Contributions of €1,807,078.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

18 Current Assets - Recurrent State Grants	31/12/2022	31/12/2021
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	738,031	265,579
Primary School Grant Underfunding	8,306	-
Associated Grant Underfunding	1,791	30,245
Local Receipts Deficit	-	-
Amount due from SOLAS	1,241,471	-
Amount due from Department of Children, Equality, Disability, Integration and Youth	20,053	45,846
	<u>2,009,652</u>	<u>341,670</u>
19 Current Assets - Capital State Grants	31/12/2022	31/12/2021
	€	€
Amount due from Department of Education	349,643	52,956
Amount due from SOLAS	44,429	39,752
	<u>394,072</u>	<u>92,708</u>
20 Current Assets - Other Recurrent Income	31/12/2022	31/12/2021
	€	€
Amount due from Other State Bodies	15,523	88,251
Amount due from Other Non-State Bodies	5,788	655
	<u>21,311</u>	<u>88,906</u>
21 Current Assets - Third Party Debtors	31/12/2022	31/12/2021
	€	€
Advances - Community Training Centres and Specialist Training Providers	70,000	70,000
Agency - Secondments	56,599	-
Advances - LTI Advances	46,611	59,759
Advances - STP Advances	36,765	36,765
Self-Financing	23,987	24,682
Further Education and Training Debtors	10,188	35,861
Agency - Further Education and Support Services	9,213	7,780
Department of Education - Associated Programmes	7,857	1,169
Department of Education - Pay	6,988	86,447
Agency - Music Generation	2,940	1,500
Interest Receivable	2,462	36,984
Agency - DSP School Meals	-	1,961
	<u>273,610</u>	<u>362,908</u>
22 Current Liabilities - Recurrent State Grants	31/12/2022	31/12/2021
	€	€
Amount due to the Department of Education		
Associated Grants Unspent	1,195,134	1,643,653
IPB Capital Distribution	488,703	413,910
Pay Grant Unspent	336,275	34,589
Primary School Grant Unspent	53,720	-
Local Receipts Surplus	46,697	-
Amount due to SOLAS	1,253,634	803,210
Amount due to Department of Children, Equality, Disability, Integration and Youth	53,752	67,988
	<u>3,427,915</u>	<u>2,963,350</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

23 Current Liabilities - Capital State Grants	31/12/2022	31/12/2021
	€	€
Amount held for Department of Education	2,303,322	1,450,659
Amount due for SOLAS	809,190	221,760
	<u>3,112,512</u>	<u>1,672,419</u>
24 Current Liabilities - Other Recurrent Income	31/12/2022	31/12/2021
	€	€
Amount held for - Others State bodies	512,791	646,565
Amount held for - Others Non State bodies	2,487,763	2,497,333
	<u>3,000,554</u>	<u>3,143,898</u>
25 Pay and Expense Liabilities	31/12/2022	31/12/2021
	€	€
Pay Liabilities	1,680,854	1,413,284
Expense Liabilities	1,349,465	1,208,912
	<u>3,030,319</u>	<u>2,622,196</u>

26 Movement in Other Net Current Assets

	Balance as at 31/12/2022	Balance as at 31/12/2021	Movement in Year
	€	€	€
Current Assets			
Increase / (Decrease) in Recurrent State Grants Receivable	2,009,652	341,670	1,667,982
Increase / (Decrease) in Capital State Grants Receivable	394,072	92,708	301,364
Increase / (Decrease) in Third Party Debtors	273,610	362,908	(89,298)
Increase / (Decrease) in Other Recurrent Income Receivable	21,311	88,906	(67,595)
	<u>2,698,645</u>	<u>886,192</u>	<u>1,812,453</u>
Current Liabilities			
(Increase) / Decrease in Recurrent State Grant Liabilities	3,427,915	2,963,350	(464,565)
(Increase) / Decrease in Capital State Grant Liabilities	3,112,512	1,672,419	(1,440,093)
(Increase) / Decrease in Pay and Expense Liabilities	3,030,319	2,622,196	(408,123)
(Increase) / Decrease in Other Recurrent Income Liabilities	3,000,554	3,143,898	143,344
	<u>12,571,300</u>	<u>10,401,863</u>	<u>(2,169,437)</u>
Net Movement			<u>(356,984)</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

27 Remuneration

	31/12/2022	31/12/2021
	€	€
(a) Aggregate Employee Benefits		
Staff Short-term benefits	55,136,556	49,869,462
Termination benefits	-	-
	55,136,556	49,869,462
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay / Allowances / Overtime) plus Employers' PRSI	55,136,556	49,869,462
	55,136,556	49,869,462

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

Pay range	No. Employees	Cost in 2022*
0 - 59,999	1,169	25,462,305
60,000 - 69,999	92	5,971,081
70,000 - 79,999	143	10,703,097
80,000 - 89,999	90	7,609,950
90,000 - 99,999	22	2,058,203
100,000 - 109,999	6	640,144
110,000 - 119,999	11	1,258,698
120,000 - 129,999	7	876,993
130,000 - 139,999	4	556,085
140,000+	-	-
Total:	1,544	55,136,556

* 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 Tipperary ETB 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	443,633	391,401
	443,633	391,401

(e) Chief / Acting Chief Executive Salary and Benefits

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

	31/12/2022	31/12/2021
	€	€
Chief Executive - Basic Salary	125,433	78,891
Acting Chief Executive - Basic Salary	-	75,128
	125,433	154,019

The Chief Executive commenced sick leave on 7 September 2020 and returned from sick leave on 6 September 2021. On 7 September 2020, the Assistant Principal Officer Finance, was appointed Acting Chief Executive. The Acting Chief Executive received a salary of € 75,128 for the period from 1 January 2021 to 6 September 2021.

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

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

28 Specific Costs	31/12/2022 €	31/12/2021 €
(a) Consultancy		
The costs of external services under the following headings:		
Audit Fee (Annual external audit)*	49,900	-
Legal (includes general legal advice)	27,231	25,513
Human Resources	10,733	10,713
Other	4,084	6,562
	<u>91,948</u>	<u>42,788</u>
	<u>91,948</u>	<u>42,788</u>
* The 2020 Audit Fee of €49,900 was paid on 20 January 2022. The 2021 Audit Fee of €53,000 was paid on 26 January 2023.		
(b) Legal Costs and Settlements		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	13,030
Conciliation and arbitration payments	-	-
Settlements	-	-
	<u>-</u>	<u>13,030</u>
	<u>-</u>	<u>13,030</u>
The legal costs and settlements figure above relates to a separate legal case (2021: none).		
Additional legal costs and settlements were paid by Tipperary ETBs insurance body IPB (2022: €25,000).		
(c) Travel and Subsistence		
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	12,432	5,940
- expenses paid for Board Members	-	-
- expenses paid to Employees	199,516	79,012
	<u>211,948</u>	<u>84,952</u>
	<u>211,948</u>	<u>84,952</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to Employees	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total	<u>211,948</u>	<u>84,952</u>
	<u>211,948</u>	<u>84,952</u>
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	4,324	-
Other	-	-
	<u>4,324</u>	<u>-</u>
	<u>4,324</u>	<u>-</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

29 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
	€	€	€	€	€	€	€
Cllr. Mary Hanna Hourigan	441	3,292		63	124	3,920	5,304
Mr. Eddie Morrissey	431	1,291		392	101	2,215	3,748
Mr. Michael Power	199	85			376	660	286
Ms. Josephine Chamney	205	119	433	251	47	1,055	653
Ms. Anna Tuohy Halligan	226	129		39	34	428	261
Cllr. Roger Kennedy	137	367				504	915
Ms. Virginia O'Dowd	139	280		59		478	2,482
Cllr. Phyll Bugler	113	49			58	220	261
Ms. Patricia Hagan Clarke (res. 31 August 2022)	163					163	
Cllr. Fiona Bonfield	168	168		48		384	849
Cllr. Shane Lee	65			18	32	115	
Ms. Josephine Cahill	44	9	299	59	10	421	
Cllr. Kieran Bourke	120					120	
Cllr. Ann Marie Ryan	121	46				167	
Cllr. Pat English	368			103		471	
Cllr. Mark Fitzgerald	134			30		164	
Mr. Gavin Berry						-	
Cllr. Máirín McGrath	243	130		35	46	454	1,417
Cllr. Declan Burgess	154	75				229	283
Cllr. Michael Anglim						-	
Mr. Declan Kinsella	98			121	47	266	
Total	3,569	6,040	732	1,218	875	12,434	16,459

The 2019-2024 Tipperary Education and Training Board held 8 meetings in 2022.

30 Committee Fees

The following fees were paid to Non-Board Committee members:

		31/12/2022 €	31/12/2021 €
Audit & Risk Committee (ARC)	(No. of Non-Board ARC members 2022: 3 (2021: 3))	2,393	1,213
Finance Committee (FC)	(No. of Non-Board FC members 2022: 1 (2021: 1))	468	1,069
		<u>2,861</u>	<u>2,282</u>

31 Chief Executive / Acting Chief Executives's Travel Expenses

	31/12/2022 €	31/12/2021 €
Domestic Travel	7,003	2,495
Foreign Travel	-	-
	<u>7,003</u>	<u>2,495</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

32 Capital Commitments

At 31 December 2022, Tipperary ETB had capital commitments of €8,603,752 inclusive of expenditure accrued under expense liabilities (2021: €3,912,531). All of this capital expenditure will be Exchequer funded.

33 Lease and Other Financial Commitments

At 31 December 2022 Tipperary ETB had payment liabilities under non-cancellable agreements as follows:

	31/12/2022	31/12/2021
	€	€
Payments due:		
Within one year	1,373,316	2,116,234
Between two and five years	2,828,227	3,351,001
After 5 years	1,287,730	735,019
	<u>5,489,273</u>	<u>6,202,254</u>

34 Contingencies

At the date of approval of these Financial Statements, there were no significant legal proceedings in respect of events that occurred on or before 31 December 2022.

35 Additional Superannuation Contribution

Tipperary 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. Tipperary ETB deducted ASC from employees amounting to €1,580,631.58 (2021: €1,390,653.13) which were remitted to the Department of Education.

36 Retirement Benefit Costs

During 2021, a pilot project was undertaken in three ETBs to estimate the cost of retirement benefit obligations. The pilot was further extended in 2022 to include another two ETBs. The Department of Education is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETBs.

37 Write-Offs

In 2020, sanction was given by the 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, there was no write-off on behalf of Tipperary ETB (2021: one write-off totalling €152).

38 Annual Contribution to Education and Training Boards Ireland

Tipperary ETB made a contribution of €42,700 to ETBI in 2022 (2021: €42,700).

39 Charity Note

Tipperary ETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY20975.

40 Connected Persons

Transactions to the value of €61,802 were paid to connected persons during the year (2021: €27,339). One employee disclosed that they were the Director of a company which provided services to Tipperary ETB to the value of €56,902 and a second employee disclosed that they were related to a supplier which provided services to Tipperary ETB to the value of €4,900. Neither employees were involved in the procurement or management of these services.

Tipperary Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2022

41 Property

Tipperary ETB provides educational service and activities from the properties listed below:

41A Owned				
Category	Location	Annual Rent - Agreement	Expiry Date	
Post Primary Level and Centres				
Borrisokane Community College	Borrisokane	N/A		N/A
Raheen College	Clonmel	N/A		N/A
Coláiste Dun Iascaigh	Cahir	N/A		N/A
Coláiste Mhuire Co-Ed	Thurles	N/A		N/A
Coláiste Phobal Roscrea	Roscrea	N/A		N/A
Nenagh College	Nenagh	N/A		N/A
Newport College	Newport	N/A		N/A
Scoll Ruáin	Killenaule	N/A		N/A
St. Ailbe's	Tipperary Town	N/A		N/A
Further Education Centre	Borrisokane	N/A		N/A
Further Education Training Centre	Cahir	N/A		N/A
Further Education Training Centre	Cannewhitte	N/A		N/A
Further Education Training Centre	Carrick on Suir	N/A		N/A
Further Education Training Centre	Killenaule	N/A		N/A
Further Education Training Centre - Teach An Léisín	Nenagh	N/A		N/A
Templemore College of Further Education	Templemore	N/A		N/A
Central Technical Institute / Coláiste Cloain Meala	Clonmel	N/A		N/A
Temporary Accommodation (Purchased)	Thurles	N/A		N/A
Administrative Offices				
Head Office Nenagh	Nenagh	N/A		N/A
Others				
Butler Charters	Cahir	N/A		N/A
Lands Leased (1.14 Acres)	Tipperary	N/A		N/A
41B Property not Owned - Leased				
Category	Location	Annual Rent - Agreement	Expiry Date	
Post Primary Level and Centres				
Adult Literacy Centre	Clonmel	€5,000		13/12/2025
BTEI Centre	Clonmel	€23,400		29/04/2027
Further Education Training Centre - River Lane	Nenagh	€20,500		31/03/2023
Further Education Training Centre - Roscrea Education Centre	Roscrea	€40,000		31/05/2023
Further Education Training Centre - Coláiste Eile	Thurles	€75,000		28/02/2027
Further Education Training Centre - Archerstown	Thurles	€390,200		30/11/2030
Further Education Training Centre - River Lane First Floor	Nenagh	€10,000		31/03/2023
Coláiste Mhuire Co Ed - PLC Racecourse Road	Thurles	€30,716		18/10/2023
Further Education Training Centre	Cashel	Shilling 5		25/10/2028
Administrative Offices				
Sub Office Clonmel	Clonmel	€50,000		30/04/2029
Life Long Learning Centre (Mth by Mth basis currently)	Nenagh	€28,000		31/12/2022
Further Education and Training Offices	Clonmel	€35,650		28/02/2029
Other				
All Weather Pitch Coláiste Dun Iascaigh (Negotiations to Tst Ownership)	Cahir	€10		06/02/2023
Music Generation (Notice to terminate by 05/05/2023)	Thurles	€10,000		05/05/2023
Community National School	Nenagh	€4,900		31/08/2023
41C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent - Agreement	Expiry Date
Primary level, Post Primary Level and Centres				
Comeragh College	Carrick-on-Suir	Owned PPE / DE	N/A	N/A
Further Education Training Centre - Kiekhams Barracks (Tinn CoCo)	Clonmel	Licensed	€55,983	31/12/2022
Further Education Training Centre - Kiekhams Barracks (OPW)	Clonmel	Licensed	€100	31/12/2022
Tipperary Technology Park - PLC	Tipperary Town	Licensed	€18,376	31/08/2023
Tipperary Technology Park - Adult Literacy	Tipperary Town	Licensed	€26,125	31/08/2023
Community National School Buoigleaw	Nenagh	In Purchase Process	€0	N/A
Temporary (Interim) Accommodation Schools				
Newport College (Phase 2)	Newport	Temporary Accommodation	€64,780	30/06/2024
St Ailbe's	Tipperary Town	Temporary Accommodation	€107,837	01/09/2024
Scoll Ruáin (2021) Temp Replacement Acc. Storm Damaged Accom	Killenaule	Temporary Accommodation	€31,980	30/06/2023
Coláiste Dun Iascaigh	Cahir	Temporary Accommodation	€61,402	30/06/2024
Scoll Ruáin	Killenaule	Temporary Accommodation	€17,122	30/06/2024
Newport College (2018) (Phase 1)	Newport	Temporary Accommodation	€62,566	30/06/2024
41D Properties in use by a 3rd Party				
Category	Location	Status	Annual Rent - Agreement	Expiry Date
Butler Charters (Montessori School)	Cahir	Owned / Licensed	€6,240	30/04/2023
Further Education Training Centre / Waterford and South Tipperary Regional Youth Services	Cahir	Owned / Licensed	€6,000	31/08/2026
Further Education Training Centre / Youthwork Ireland	Cashel	Owned / Licensed	€6,500	30/10/2030
Further Education Training Centre / Youthwork Ireland	Killenaule	Owned / Licensed	€3,100	31/12/2027
Lands Leased (1.14 Acres)	Tipperary Technology Park	Owned / Licensed	€10	12/08/2026
Playing pitch Coláiste Dun Iascaigh / Cahir GAA	Cahir	Owned / Licensed	€10	31/08/2026
Playing pitch Coláiste Dun Iascaigh / Tipperary Ladies Gaelic Football	Cahir	Owned / Licensed	€100	30/04/2026
All weather pitch at Nenagh College / Nenagh Celtic	Nenagh	Owned / Licensed	€10	18/10/2033
All Weather Pitches (or Scoll Ruáin)	Killenaule	Owned / Leased	€10 if demanded	28/02/2028
Land Leased to St. Sheelan's Community Childcare Services	Templemore	Owned / Leased	€10	30/11/2031
St. Mary's Hurling and Camogie Club	Clonmel	Owned / Licensed	€10 if demanded	31/05/2017
41E Properties not in use:				
Category	Location	Status	Annual Rent - Agreement	Expiry Date
Centres - N/A				
Others - N/A				

Notes:

Owned - Tipperary ETB / Department of Education hold full title and ownership of these properties.

Leased - Tipperary ETB holds a lease for these properties.

Licensed - Tipperary ETB holds a licence for these properties. A licence is used for shorter term agreements where Tipperary ETB does not wish to commit to a long term lease due to operational reasons and funding.

Managed - Property owned by another party i.e., Department of Education / County Council). Tipperary ETB only manage the property or part thereof and is therefore not the owner / patron.

Service Level Agreement - Similar to Managed Properties.

PPP - Public Private Partnership

Temporary (Interim) Accommodation Schools - Additional Temporary Classrooms, the expiry date references the Department of Education rental sanction.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

42 The Impact of COVID 19

The COVID-19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. Tipperary ETB 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, Tipperary ETB 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 financial implications for Tipperary ETB and Tipperary ETB has received additional resources in the form of government grants to assist Tipperary ETB in continuing in our role. In 2022, Tipperary ETB received the following additional COVID-19 related funding:

- Department of Education - COVID-19 Cleaning Support Grant - €88,015
- Department of Education - COVID-19 Enhanced Supervision Grant - €311,080
- Department of Education - COVID-19 Sanitiser and PPE - €225,696
- Department of Education - COVID-19 Capitation Grant (Cleaning, Sanitiser and PPE) - €205,729
- SOLAS - COVID-19 FET Overheads - €28,797
- Department of Children, Equality, Disability, Integration and Youth - Youth Services - €42,493
- Increased Student access support REACH - €168,851

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

- Cleaning support
- Hand sanitiser and PPE
- Enhanced Supervision Support
- Minor Works including classroom reconfiguration
- Additional Short term COVID related Leases
- Software licences and IT Equipment
- Calculated Grade Aids
- Other

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 & Training provisions, 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 September 2022, Tipperary ETB refunded the Department of Education unspent COVID-19 funding of €430,884 (2021: €252,952).

Tipperary ETB has taken the following steps to manage and mitigate the effects of the pandemic on its operation:

- Tipperary ETB 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 Tipperary ETB developed and implemented additional control measures as required.
- The Department of Education put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. Tipperary ETB is participating in these structures to ensure a joined-up approach across the education sector.

In 2022, Tipperary ETB will continue to follow the various government policies and advice and, in parallel, Tipperary ETB will do our utmost to continue our vital role in the best and safest way possible. In the medium to long term, the Education and Training Board sector will also have a significant role to play in the overall system response needed for labour market activation which will form part of a broader cross government and cross agency response. This has been seen already in particular through the provision of measures contained in the Government July Jobs Stimulus such as the Skills to Connect initiative and retrofitting courses which are being rolled out across Education and Training Boards.

43 Events after the Year End

No events occurred since the year end which require disclosure in the financial statements.

44 Provision of National Service

The Further Education Support Service (FESS) is a full-time, year round consultancy service operating through five Education and Training Boards, one of which is Tipperary ETB. This service supports SOLAS funded FET providers who offer QQI certification at National Framework Qualification Levels 1 - 6. The cost of this service in 2022 was €72,431 (2021: €94,418).

45 Approval of the Financial Statements

The Financial Statements for the year ended 31 December 2022 were approved by the Board of Tipperary ETB on 28 March 2023.