

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

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Mayo Sligo and Leitrim Education and Training Board

Statement of Board Responsibilities

Mayo Sligo and Leitrim Education and Training Board was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education with the consent of the Minister for Finance and the Minister for Public Expenditure, 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.

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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: 

Chairperson John Caulfield

Date: 12.12.2023



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

Signed : <u>John Caulfield</u>	Signed : <u>Tom Grady</u>
Chairperson John Caulfield	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

Date: 12-12-2023.

Signed: Tom Grady
Chief Executive Tom Grady

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	47,853,254	44,121,804
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
	48,594,566	44,900,083

**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
	48,775,346	38,133,548

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
FUSLA	6,400	12,197
	1,544,128	1,288,199

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		Total	Year ended 31/12/2021 Total
		Pay €	Non 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		Total €	Year Ended 31/12/2021 Total €
		Non Pay €	Allowances €		
	Apprenticeship & Apprenticeship 2016+	863,291	1,074,269	6,671,971	8,609,531
	PLC Instruction, Capitation and Government Levy	5,689,353	784,410	-	6,473,763
	Operating Costs	3,140,084	1,226,505	-	4,366,589
	VTOS	1,891,296	346,678	1,326,128	3,564,102
	Traineeships	67,552	2,700,680	744,093	3,512,325
	Youthreach	2,415,552	436,326	476,615	3,328,493
	Specialist Training Providers (STP)	-	1,289,069	970,287	2,259,356
	Back to Education Initiative	1,713,415	497,692	-	2,211,107
	Adult Literacy, DEIS Family Literacy and ITABE	1,507,428	490,267	-	1,997,695
	Community Training Centres	-	1,256,631	468,414	1,725,045
	Local Training Initiatives	-	361,161	1,195,436	1,556,597
	Technology Enhanced Learning	126,574	760,654	-	887,228
	Community Education including Arts	359,654	377,539	-	737,193
	FET Admin & Support Staff	506,388	190,635	-	697,023
	Bridging Foundation and Skills Training	-	498,097	61,821	559,918
	Explore Programme	-	32,653	-	32,653
	Others - 33 in Number	2,160,122	2,055,224	-	4,215,346
		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
		Pay	Non Pay	Total	31/12/2021
		€	€	€	€
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
		Pay	Non Pay	Total	31/12/2021
		€	€	€	€
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 Facility	Expenditure Type	Year Ended 31/12/2022	Year Ended 31/12/2021
		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 Accomodation 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	-	4,959,382	54,903,596	46,495,991	
SOLAS	-	48,597,997	-	-	-3,318,681	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	-	1,004,717	701,720	
TUSLA	-	-	6,400	-	-	6,400	300,256	
Music Generation Network and Partners	-	-	-	544,319	-	544,319	657,625	
Department of Employment Affairs and Social Protection	-	-	-	542,137	-	542,137	298,991	
Leargas	-	-	-	434,955	-	434,955	223,464	
State Examinations Commission	-	-	-	270,744	-	270,744	152,618	
Department of Health	-	-	-	239,687	-	239,687	138,713	
County Councils	-	-	133,749	-	-	133,749	2,275	
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	-	-	-	55,500	-	55,500	37,008	
Department of Further and Higher Education, Research, Innovation and Science	-	-	30,000	-	-	30,000	-	
Mayo Education Centre	-	18,999	-	-	-	18,999	-	
Enterprise Board	-	-	-	6,000	-	6,000	-	
Department of Foreign Affairs and Defence	-	-	-	3,160	-	3,160	-	
Other	-	-	-	3,000	-	3,000	3,500	
Irish Research Council	-	-	-	2,400	-	2,400	-	
Foroige / County Council	-	-	-	500	-	500	25,667	
	47,853,254	48,616,996	1,544,128	3,105,119	7,269,063	108,388,560	89,494,049	
Non State Funding Applied to State-funded Schemes								
Parents/Students	597,943	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	-	154,905	-	-	-	154,905	111,302	
Irish Public Bodies - Dividends/ Capital Reserve	111,775	-	-	-	-	111,775	155,706	
Professional Development Services for Teachers	34,503	-	-	-	-	34,503	20,560	
Irish Public Bodies - Music Generation	-	-	-	6,250	-	6,250	2,000	
ISE / National Lottery - Music Generation	-	-	-	-	-	-	-	
Sligo Education Centre - Music Generation	-	-	-	-	-	-	-	
Parents/Students Further Education and Training	-	-	-	-	-	-	-	
Parents/Students - Sailing / Sport & Girls Active	-	-	-	-	-	-	-	
	733,621	158,350	-	587,955	-	1,479,926	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	1,995,055	
Total	48,594,566	48,775,346	1,544,128	5,404,288	7,269,063	111,987,691	92,557,236	

14 Source and Use of Funds
 Primary Grantor
 Department/Office
 Project
 Mayu Sligo and Leitrim Education and Training Board
 Notes to The Financial Statements - Year Ended 31 December 2022

2022	2022		2022		2022		2022		2022		2022		2022		2022		2022	
	Grant Issued	Amount due from/ (due to) Grantor	Receipts direct from Grantor	Receipts from other sources	Local Funding Transfers	Cash Expenditure per Operating Statement	Changes in Liabilities/ Debtors	Surplus/ (Deficit) per Operating Statement	Amount due from/ (due to) Grantor	2021	2020	2019	2018	2017	2016	2015	2014	2013
Department of Education Post Primary Schools and Head Office	43,222,257	968,724	(40,808,519)	(2,275,495)	(43,083,014)	43,198,160	96,150	-	1,179,020	-	-	-	-	-	-	-	-	-
Non-Pay ^a Local Funding Surpluses	2,597,640	(762,961)	(2,597,640)	(632,418)	(3,230,057)	2,806,374	60,250	413,010	(653,357)	-	-	-	-	-	-	-	-	-
Associated Programmes	2,171,631	(2,235,548)	(2,171,631)	(108,394)	(2,280,025)	2,432,233	58,401	-	(2,024,939)	-	-	-	-	-	-	-	-	-
Capital	4,950,000	(1,137,688)	(4,950,382)	(4,950,382)	(4,950,382)	2,258,040	352,300	-	(3,198,710)	-	-	-	-	-	-	-	-	-
Total Department of Education	53,041,879	(3,041,879)	(3,041,879)	(5,216,607)	(5,216,607)	50,828,431	540,101	413,010	(4,997,986)	-	-	-	-	-	-	-	-	-
Other Funders	18,999	(18,999)	(18,999)	(18,999)	(18,999)	32,653	-	-	(33,707)	-	-	-	-	-	-	-	-	-
Department of Further and Higher Education, Research, Innovation and Science	48,599,997	521,816	(48,597,997)	(158,350)	(48,756,347)	46,701,311	729,439	-	(840,781)	-	-	-	-	-	-	-	-	-
SOLAS	2,318,681	(335,595)	(2,318,681)	(2,318,681)	(2,318,681)	621,543	102,923	-	(1,030,010)	-	-	-	-	-	-	-	-	-
Total SOLAS	50,916,678	(851,191)	(50,916,678)	(158,350)	(51,075,028)	47,322,854	832,362	-	(2,733,601)	-	-	-	-	-	-	-	-	-
Department of Children, Equality, Disability, Integration and Youth	1,273,979	(483,985)	(1,273,979)	(1,273,979)	(1,273,979)	1,275,749	(4,474)	-	(186,669)	-	-	-	-	-	-	-	-	-
Youth Services	30,000	(14,448)	(30,000)	(30,000)	(30,000)	33,124	1,354	-	(9,970)	-	-	-	-	-	-	-	-	-
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	6,400	(16,197)	(6,400)	(6,400)	(6,400)	1,987,713	-	-	(22,597)	-	-	-	-	-	-	-	-	-
Tusla	131,249	6,667	(133,749)	(133,749)	(133,749)	181,487	-	-	11,631	-	-	-	-	-	-	-	-	-
Department of Health	239,687	(46,888)	(239,687)	(239,687)	(239,687)	109,785	-	-	(11,612)	-	-	-	-	-	-	-	-	-
Higher Education Authority	434,955	(38,640)	(434,955)	(434,955)	(434,955)	554,190	(31,070)	-	(247,329)	-	-	-	-	-	-	-	-	-
State Examinations Commission	270,744	(490,745)	(270,744)	(270,744)	(270,744)	343,391	(5,241)	-	(40,045)	-	-	-	-	-	-	-	-	-
Department of Employment Affairs and Social Protection	542,319	(242,460)	(542,319)	(542,319)	(542,319)	1,069,793	(3,694)	-	(3,694)	-	-	-	-	-	-	-	-	-
Leargas	16,000	(16,000)	(16,000)	(16,000)	(16,000)	-	-	-	(5,393)	-	-	-	-	-	-	-	-	-
Tusla	1,546,854	(27,290)	(1,546,854)	(1,546,854)	(1,546,854)	2,069,793	(30,302)	1,567	(207,804)	-	-	-	-	-	-	-	-	-
Lead School - School Excellence Fund	3,160	(37,627)	(3,160)	(3,160)	(3,160)	18,032	-	-	(37,627)	-	-	-	-	-	-	-	-	-
Skills ETB (CDETB)	-	(2,751)	(2,751)	(2,751)	(2,751)	2,413	29	-	(1,349)	-	-	-	-	-	-	-	-	-
County Councils & Music Generation	-	4,820	-	-	-	18,032	-	-	22,861	-	-	-	-	-	-	-	-	-
Network Music Education Partnership, Sports Partnership, Girls Active & Sailing Sport	-	-	-	-	-	-	-	-	(3,318)	-	-	-	-	-	-	-	-	-
Adult Refugee Programme (CDCTB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprise Grant - Sligo County Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research Bursary - Irish Research Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communicating Europe Initiative - Department of Foreign Affairs and Defence	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Farming - HSE / National Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CLAR Funding - Sligo County Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post Primary Languages Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rang Carrig Drama Workshop - Leitrim Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total State	3,263,268	(1,206,478)	(1,275,268)	(3,171,343)	(3,022,402)	3,781,727	23,032	915	(989,078)	-	-	-	-	-	-	-	-	-
Total Non State	108,514,803	(268,824)	(106,113,065)	(5,874,626)	(11,097,691)	105,600,856	1,409,159	381,611	(273,163)	-	-	-	-	-	-	-	-	-
Total State and Non State	111,778,071	(274,302)	(107,388,333)	(11,097,691)	(16,114,297)	111,201,712	1,432,118	762,222	(1,262,241)	-	-	-	-	-	-	-	-	-

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 at	Movement in
	31/12/2022	31/12/2021	Period
	€	€	€
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. Scán 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

Audit and Risk Committee (ARC) (No. of Non Board ARC members 2022 3, 2021 3)

Finance Committee (FC) (No. of Non Board FC members 2022 2, 2021 2)

	31/12/2022	31/12/2021
	€	€
Audit and Risk Committee (ARC)	3,323	3,891
Finance Committee (FC)	2,368	2,060
Total	5,691	5,951

28 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

	31/12/2022	31/12/2021
	€	€
Domestic Travel	8,158	3,780
Foreign Travel	-	-
Total	8,158	3,780

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
	Moyné 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 (FAS)	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	Clevecragh 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	€13,058	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
Benwisquin Centre	Ballinlirlick	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	Lisnalog, 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
Corbally Old School	Corbally, 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	Easky, 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

Mayo Sligo and Leitrim Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

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.