

**City of Dublin Education and Training Board**

**Financial Statements For The Year Ended 31 December 2022**

**City of Dublin 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	4-12
Comptroller and Auditor General Audit Report	13-14
Operating Statement	15
Statement of Current Assets and Current Liabilities	16
Notes To The Financial Statements	17-39

**City of Dublin Education and Training Board**

**Statement of Board Responsibilities**

City of Dublin 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 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:

  
Cllr. Keith Connolly

Date:

24/11/2023

## **CITY OF DUBLIN Education and Training Board**

### **Statement on Internal Control**

City of Dublin Education and Training Board came into being on 1<sup>st</sup> July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, City of Dublin ETB took over the Assets, Liabilities and functions of the former City of Dublin Vocational Education Committee. With effect from 1<sup>st</sup> January 2014, City of Dublin ETB took over from SOLAS, the assets, liabilities and the management of the activities of their two Training Centres in the City of Dublin.

The Code of Practice for the Governance of Education and Training Boards 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 City of Dublin ETB at its March 2019 meeting.

A new Board was constituted for City of Dublin ETB in September 2019, and at its meeting of 17th of 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 City of Dublin 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 City of Dublin ETB achieving its objectives.

The system of internal control operated in City of Dublin 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 the ETB.

#### **The Board's 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 six 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)
- Risk Management Framework
- Risk Register
- Risk Management Reports
- Audit Register
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Directors of OSD and Directors of FET provided reports as required on the 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 21st of 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
- Periodic Income and Expenditure reports

The Chief Executive, Directors of OSD, Directors of FET and Director of Schools reported to the Finance Committee in 2022.

The Finance Committee reviewed the Annual Financial Statements 2022 on 28<sup>th</sup> of 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 commenced in 2020/2021 with the final reports issued in the period from the 01 January 2022 – 28 February 2023:

An audit of Policy Compliance began in July 2020 and the finalised report was received from IAU-ETBs in January 2022 and presented to the Audit and Risk committee on the 10<sup>th</sup> of February 2022. The overall finding of the Report was that there was an adequate system of control in place. A total of 11 recommendations were made – 2 high, 5 medium and 4 low. 7 have been implemented, 4 of which are being applied retrospectively for pre-existing policies, 4 are either in progress or due to be progressed in 2023 and are kept under on-going review.

An audit of Risk Management began in October 2020 and the finalised report was received from IAU-ETBs in January 2022 and presented to the Audit and Risk committee on the 10<sup>th</sup> of February 2022. The overall

finding of the Report was that there was an adequate system of control in place. A total of 10 recommendations were made – 10 medium. 8 have been implemented or superseded by new procedures for Risk Management, 2 are either in progress or incorporated into the new framework.

An audit of Audit Recommendations in four previous audits began in December 2020 with elements of the audit work programme scheduled for 2021. The finalised report was received from IAU-ETBs in January 2022 and presented to the Audit and Risk committee on the 10<sup>th</sup> of February 2022. The overall finding of the Report was that there was an adequate system of control in place. A sample of 33 recommendations were tested with 77 actions – 24 high, 48 medium and 5 low. 67 have been implemented, 10 are either in progress or linked to national issues and are kept under on-going review.

An audit of PLSS began in February 2022. The finalised report was received from IAU-ETBs in September 2022 and presented to the Audit and Risk committee on the 10<sup>th</sup> November 2022. The overall finding of the Report was that there was an adequate system of control in place. A total of 26 recommendations were made – 7 high, 8 medium and 11 low. All of these recommendations are in progress with a completion date of quarter 2 2023. Some of these have national implications and are being progressed through ETBI.

The following internal audit reviews were carried out or commenced in the period from the 1st January 2021 – 31st December 2022:

An audit of SUSI began in April 2021 and a draft report was received in March 2023 for factual verification. The final audit report will be presented to the Audit and Risk committee upon completion.

An audit of Training Centres began in October 2021. Due to staff changes in the IAU-ETBs additional audit work is scheduled to be carried out in 2023. The finalised report will be presented to the Audit and Risk committee upon completion.

An audit of Enrolment began in October 2021 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

An audit of Lease, Travel and Hospitality began in November 2022 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

An audit of ICT began in November 2022 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

An audit of the REACH Fund began in December 2022 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

### **Sectoral audits**

On the 9<sup>th</sup> February 2023 the ARC reviewed an IAU-ETBs Sectoral report on Procurement Compliance Leases/ Stock Management/ Tax Compliance & Supplier Bank Account Details. The sectoral report provides a summary of the key thematic findings that require ETB Management action as found in the individual audits conducted. It also sets out the associated recommendations and examples of good practice identified during audit. On review of the recommendations in this Sectoral report the ARC formed the view that the report would be very useful for City of Dublin ETB management to review and implement any necessary improvements to the system of internal control.

## Breaches of System Internal Control

### Procurement

City of Dublin ETB's policy is to ensure that there is an appropriate focus on good practice in procurement and is continuing to work towards meeting its responsibilities in respect of procurement regulations and requirements. To this end, a procurement policy and procedures have been developed and published to City of Dublin ETB staff and staff involved directly in procurement attend regular training to maintain and update their knowledge and awareness of procurement rules. City of Dublin ETB avails of central contracts and frameworks of the Office of Public Procurement (OGP), the Education Procurement Service (EPS) and other sectoral bodies, where suitable for its needs, which assists in achieving compliance. There are instances where goods and services have been procured locally through competitive procurement processes, in line with the City of Dublin ETB procurement policy and guidelines, but the cumulative value across all sites exceeds the national tendering thresholds. This is a particularly acute problem for City of Dublin ETB as there are in excess of fifty sites engaged in procurement activity.

### Non-compliance with procurement guidelines

The amount of non-compliant procurement in 2022 amounted to €2.38 million excluding VAT. A breakdown of this figure is set out in the following table:-

<u>Spend Category</u>	<u>€ Amount Ex VAT</u>
Air Conditioning	26,379
Branded Equipment	61,895
Class/Training Equipment	128,025
Class/Training Materials	132,040
Cleaning Services	74,955
Design	30,965
Electrical Supplies	181,950
Furniture	417,727
IT -Academic IT Support	111,070
IT Infrastructure	151,144
IT Other	87,960
Learner Support	112,037
Managed Print	218,380
Plumbing Supplies	73,428
Printing	31,067
Procurement Consultancy	43,766
School Meals	373,837
Sports Clothing & Equipment	30,529
Timber	51,675
Travel Accommodation	40,604
	<b>€2,379,433</b>

Of the total €2.38 million, €2.04 million was spent across multiple centres of City of Dublin ETB where individual quotations would have been sought but where aggregation of demand did not take place and there was no contract in place. The remaining €0.34 million was in respect of contracts that had been extended beyond their expiry date due to a procurement competition not being undertaken in time.

In terms of remedial action to be taken, City of Dublin ETB is actively involved in a number of tendering processes which will result in a reduction of approximately €1.06 million in the non-compliance figure (details below).

<b>Tenders underway or completed in 2022/2023</b>	<b>€ Amount Ex VAT</b>	<b>Tender Status</b>
Cleaning Services	43,678	In Progress
Electrical Supplies	181,950	Final Stage
IT – Academic Support	111,070	Completed Feb 23
Learner Support	112,037	Completed Feb 22
Plumbing Supplies	73,428	Final Stage
Printing	31,067	Completed Nov 22
Procurement Consultancy	43,766	Completed Nov 22
School Meals	373,837	Completed Dec 22
Timber	51,675	Final Stage
Travel	40,604	Completed Aug 22
<b>Reduction in Non-Compliance in 2022/2023</b>	<b>€1,063,112</b>	

It is anticipated that, in the course of 2023, City of Dublin ETB will proceed with new procurement processes to address areas of non-compliance. These proposed actions are predicated on sufficient resources being available to carry out the process.

<b>Planned Procurements for 2023</b>	<b>€ Amount Ex VAT</b>
Branded Equipment	61,895
Class/Training Equipment – Medical/Scientific	65,449
Class/Training Equipment – Musical	35,741
Class/Training Equipment – Other	26,835
Class/Training Materials – Steel /Welding	65,983
Class/Training Materials – Motor Supplies	33,310
Class/Training Materials – Other	32,747
Design	30,965
Furniture	417,727
IT Infrastructure	151,144
IT Other	87,960
Sports Clothing & Equipment	30,529
<b>Projected reduction for 2023</b>	<b>€1,040,285</b>

The City of Dublin ETB Corporate Procurement Plan for 2022-23 sets out actions to address areas of identified non-compliance and other City of Dublin ETB procurement needs. City of Dublin 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. It is also envisaged that a proposed increase in the national procurement threshold from €25k to €50k(ex VAT) will reduce the non-compliant spend of City of Dublin ETB going forward. The 2022 non-compliant spend of €2.38m would be reduced to approx. €1.2m under this scenario as a significant number of City of Dublin ETB suppliers lie in the range of €25k to €50k.

## **Fraud**

A potential fraud was reported under the City of Dublin ETB's Anti-Fraud and Corruption Policy in November 2022. An investigation into the matter is being undertaken by the IAU-ETBs.



## **Protected disclosures**

City of Dublin ETB received no protected disclosures in 2022 under the Protected Disclosure Act 2014.

## **Risk Management**

City of Dublin ETB has a Corporate Risk Management system in place across the organisation. Separate registers are maintained for all Schools, Colleges, FET and other centres with an overarching corporate register. Risk registers were discussed and reviewed at the meetings of the Audit and Risk Committee in 2022. The Committee continues to monitor the development of the City of Dublin ETB's Risk Management Strategy.

## **Governance and Oversight**

In 2022 City of Dublin ETB reviewed the processes and mechanisms in place in its Youth Services unit, CDYSB, to ensure that there is a comprehensive oversight function in place. An element of the governance and finance requirements of the unit had been negatively impacted by the retirement of senior management staff. A Mapping exercise has been completed and a final report issued. City of Dublin ETB is currently implementing a number of recommendations from this report, through the work of the senior leadership team in City of Dublin Youth Services. We now have a robust oversight function in place, which includes the processes at three levels in the Youth Services. This work is supported by a Finance APO within City of Dublin Head Office, assigned to work with the Youth Services, to ensure proper financial governance.

## **Issues progressing at Sectoral level**

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

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. City of Dublin ETB 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. Due to resourcing issues with The Access Group, (including COVID-19 and staff leaving) development work which had commenced on the CoreHR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, through full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with the Access Group and ESBS and testing of the new functionality being provided by Access Group is being conducted. 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) Centre has been established to deliver shared services for the Education and Training sector.

### **Payroll**

The migration of City of Dublin ETB payroll for all staff to ESBS took place in March 2023. The ESBS is responsible for the processing of the payroll while City of Dublin 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 he has fulfilled his responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between City of Dublin ETB and 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 City of Dublin ETB.

### **Expenses including Travel and Subsistence**

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

### **Apprentice Payroll**

City of Dublin ETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

### **Learner Payments**

City of Dublin ETB have transitioned the 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. The ESBS team are working with City of Dublin ETB on a project to migrate to the DCS/SUN solution with a go live date of January 2024 planned.

### **Student Grant Administration**

#### *Control Environment*

City of Dublin ETB is designated by the Minister for Further and Higher Education, Research, Innovation and Science as the national awarding authority for student grants. This role is performed through the SUSI Unit of City of Dublin ETB.

A Management Framework Agreement between City of Dublin ETB and the Department of Further and Higher Education, Research, Innovation and Science reflects the particular control requirements of grant administration on a national basis.

SUSI implements policies and procedures accordingly to ensure an appropriate control environment and to manage risk associated with the grant administration process generally including controls to minimise grant overpayments.

#### *Student Grant Overpayments*

Specific controls implemented within the processes for the assessment of grant applications and the payment of awarded grants to minimise the occurrence of grant overpayments include –

- reassessment case reviews of continued eligibility in respect of grant renewal applications,
- staff training and supervisory/support structures,
- assessment and post-assessment quality review and feedback process,
- management information reporting in respect of assessment, payments and overpayments activities,
- fee grant value reconciliation with colleges,
- maintenance grant value exception reporting,
- regular quantification, classification, analysis and reporting of debt,
- fraud reporting policy.

SUSI implements a structured policy for the recovery of all overpayments which includes flexible repayment arrangements for students.

Arising from the ongoing reassessment of grant eligibility by SUSI, student withdrawals, etc. and college fee refunds, overpayments amounting to €650,437 including adjustments in respect of prior years, are reported for the period to 31 December 2022. Refunds from students and colleges amounted to €407,082.

The value of overpayments reported for the period to 31 December 2022 equates to approximately 0.20% of grant expenditure by SUSI in respect of the 2021-22 academic year. The remaining total cumulative balance of grant overpayments not recovered up to 31 December 2022 was €4,349,176.

#### *Data Protection Commission Inquiry*

SUSI is currently cooperating with a Data Protection Commission (DPC) Inquiry into a data breach notified by SUSI in 2018 concerning the SUSI website. As the inquiry is currently ongoing it is not possible to anticipate its outcome which can potentially include administrative fines where any infringement of the Data Protection Acts and/or the GDPR is determined by the DPC to have occurred.

#### **COVID-19 Pandemic**

With the introduction of COVID-19 government restrictions, City of Dublin ETB took a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, City of Dublin ETB continued to carry out its vital role in education and training with a focus on ensuring continuity of education for learners.

The City of Dublin ETB's Directors of OSD (Admin and Finance) undertook a critical assessment of operations to assess requirements to ensure no disruption to core operational processes in a remote working environment. Key assessments were made as follows:

1. Overall risk assessment for the organisation.
2. Assessment on adequacy of systems, procedures and capacity.
3. Key service providers.
4. Risk of internal and external fraud.
5. Non-compliance with legal and other public service requirements.
6. Increased litigation claims.
7. Procurement process.

Measures were introduced on a section -by -section basis in order to ensure the maintenance of key financial controls, compliance with public sector practices and general health and safety. Measures remained in place in early 2022 and were reviewed and updated depending on the easing and eventual removal of Government Restrictions in February 2022.

Measures included but not limited to:

1. Safety and Public Health measures for staff and students.
2. Cleaning support, hand sanitisers and PPE were provided.
3. COVID Minor work grants were provided for schools and colleges.
4. The introduction of digital signatures for authorised officers.
5. Staff were setup with remote access as necessary.
6. Where necessary, shared email addresses by section were setup for query management.
7. An online payments system was rolled out to all PLC centres.
8. Salary adjustments were sent electronically and digitally signed.
9. Invoices were sent electronically to Creditors and originals were separately posted.
10. Pension Statements were signed digitally and forwarded through the normal method.
11. Travel and Subsistence claims were accepted electronically with appropriate approval.
12. Procurement of urgent requisitions were accepted digitally provided that appropriate approvals were sought and backup quotations included.

13. Management continued to have meetings with staff utilising MS Teams as necessary.
14. Face coverings were required in line with government advice in schools and enclosed workspaces.
15. Calculated grades were adopted for Leaving Cert. students, and in Further Education grades were based on assessments.

### Annual Review of Controls

City of Dublin 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 the 21<sup>st</sup> March 2023, conducted a review of the effectiveness of the system of internal financial control for year ended 31st December 2022 in the manner prescribed by the Code of Practice for the Governance of Education and Training Boards.

This included

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of the 21<sup>st</sup> 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 LAU-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 (verbally and by written report) on the review of controls to the Board on 30<sup>th</sup> of 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, Directors of Organisation Support and Development (OSD), Director of Schools and Directors of Further Education and Training (FET) to the Board
  - Reports from the Chief Executive, Directors of OSD, Directors of FET 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 the responsible ETB Director
  - The Risk Register that is kept up-to-date and presented to the Audit Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 30<sup>th</sup> of March 2023.

Signed: Keith Connolly

Cllr. Keith Connolly

Chairperson

Date: 24/11/23



## Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

City of Dublin Education and Training Board

### Opinion on the financial statements

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

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

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

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

### *Non-compliance with procurement rules*

The statement on internal control discloses that in 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

15 December 2023

## Appendix to the report

### 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 City of Dublin 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

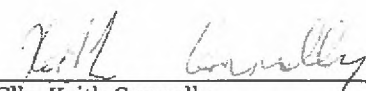
My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

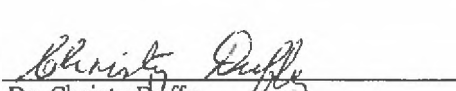
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

**City of Dublin Education and Training Board**

**Operating Statement For The Year Ended 31 December 2022**

	<b>Note</b>	<b>Year ended 31/12/2022</b>	<b>Year ended 31/12/2021</b>
<b>RECEIPTS</b>		<b>€</b>	<b>€</b>
Post Primary Schools and Head Office Grants	3	45,832,564	44,817,152
Primary School Grants	4	343,409	205,352
Further Education and Training Grants	5	131,220,664	117,232,148
Student Support Services Grants	6	279,302,344	364,711,770
Youth Services Grants	7	21,310,166	19,674,196
Agencies and Self-Financing Projects	8	11,047,118	9,900,371
Capital	9	12,351,676	7,550,447
		<hr/> <hr/>	<hr/> <hr/>
		501,407,941	564,091,436
<b>PAYMENTS</b>			
Post Primary Schools and Head Office	10	46,069,946	44,293,128
Primary School	11	208,030	96,943
Further Education and Training	12	134,644,138	120,604,341
Student Support Services	13	278,648,812	366,027,269
Youth Services	14	21,487,070	20,275,241
Agencies and Self-Financing Projects	15	11,051,619	9,458,084
Capital	16	8,678,257	1,923,089
		<hr/> <hr/>	<hr/> <hr/>
		500,787,872	562,678,095
<b>Cash Surplus/(Deficit) for Year</b>		620,069	1,413,341
<b>Movement in Other Net Current Assets</b>	27	<hr/> <hr/> (1,676)	<hr/> <hr/> (710,377)
<b>Accrual Revenue Surplus/ (Deficit) for Year</b>		618,393	702,964
<b>Revenue (Deficit)/ Surplus at 1 January</b>		1,592,228	889,264
<b>Revenue (Deficit)/ Surplus at 31 December</b>	18	<hr/> <hr/> 2,210,621	<hr/> <hr/> 1,592,228

**Signed :**   
 Cllr. Keith Connolly  
 Chairperson

**Signed :**   
 Dr. Christy Daffy  
 Chief Executive

**Date :** 24/11/23

**Date :** 24/11/23

The notes on pages 17 to 39 form part of these Financial Statements

**City of Dublin Education and Training Board**

**Statement of Current Assets and Current Liabilities as at 31 December 2022**

	Note	<u>31/12/2022</u>	<u>31/12/2021</u>
		€	€
<b>Current Assets</b>			
Recurrent State Grants	19	476,348	813,666
Capital State Grants	20	991,830	976,680
Other Recurrent Income	21	717,872	648,953
Third Party Debtors	22	5,949,289	5,733,548
Bank Balance		<u>35,222,005</u>	<u>34,601,936</u>
		<u>43,357,344</u>	<u>42,774,783</u>
<b>Current Liabilities</b>			
Recurrent State Grants	23	14,911,824	18,238,715
Capital State Grants	24	9,359,440	5,852,673
Other Recurrent Income	25	9,828,187	10,153,188
Pay and Expense liabilities	26	7,047,272	6,937,979
		<u>41,146,723</u>	<u>41,182,555</u>
<b>Net Current Assets / (Liabilities)</b>		<u>2,210,621</u>	<u>1,592,228</u>
Represented by			
<b>Revenue Surplus / (Deficit)</b>	18	<u>2,210,621</u>	<u>1,592,228</u>

Analysis of Revenue Surplus / (Deficit)	Accrual		
	Retained Surplus/ (Deficit)	Revenue Surplus/ (Deficit)	Retained Surplus/ (Deficit)
	31/12/2022	For 2022	31/12/2021
	€	€	€
<b>Programme</b>			
Schools and Head Office	1,931,435	647,717	1,283,718
Agency Programmes	1,155,480	(29,324)	1,184,804
Self-financing Programmes	(876,294)	-	(876,294)
<b>18</b>	<u>2,210,621</u>	<u>618,393</u>	<u>1,592,228</u>

Signed : Keith Connolly  
 Cllr. Keith Connolly  
 Chairperson

Signed : Christy Duffly  
 Dr. Christy Duffly  
 Chief Executive

Date : 24/11/23

Date : 24/11/23

The notes on pages 17 to 39 form part of these Financial Statements



**City of Dublin 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 City of Dublin Education and Training Board are set out below. They have been applied consistently throughout the year and the preceding year.

**1.2 General Information**

City of Dublin 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 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 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.

**City of Dublin 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, NDP Delivery 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, NDP Delivery and Reform.

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions. Pension funds are provided by the Department of Education.

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

**(g) Leases**

All lease payments are expensed as incurred.

**(h) Student Support Services (SUSI) - Grant Payments**

Payments:

Payments consist of those sums which fall due for payment in accordance with the thresholds set out under the student grant scheme. Sums are deemed to have come in course of payments where the award has been granted as per the key eligibility criteria of the student grant scheme, liability has been incurred as per confirmation of continued registration/satisfactory attendance by the college and the instruction for payment has been executed.

Recovery of Overpayments:

All overpayments are treated as debt to the State and are recoverable in accordance with Section 24 of the Student Support Act 2011 and the relevant article of the Student Grant Scheme of the relevant academic year. Recovery of debt in respect of SUSI overpayments is brought to account when received and matched against the relevant debt holder. The amount of overpayments outstanding at the year-end is recorded as a third party debtor in the Financial Statements.

**2 City of Dublin 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 **	2	95	
Second Level	11	3,352	
Further Education and Training (FET)****	29		49,188
Part-time / Night Classes*****	11		3,308

From the properties listed below:

\* The number of Schools/ Centres from which City of Dublin ETB provides educational service and activities.

\*\* Primary level relates to 2 Special Hospital Schools.

\*\*\* For second level this is based on the academic year enrolment 2021/2022. For Primary level this is based on the aggregate number of students attending throughout the academic year 2021/2022.

\*\*\*\* 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.

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

<b>3 Post Primary Schools and Head Office Receipts</b>	<b>Year ended 31/12/2022 €</b>	<b>Year ended 31/12/2021 €</b>
Department of Education		
-Pay	37,393,066	36,964,397
** -Non Pay	5,362,863	4,755,545
-Associated Programmes	1,801,676	2,082,044
Department of Education -sub total	<u>44,557,605</u>	<u>43,801,986</u>
Tuition fees - Students	665,539	590,266
Irish Public Bodies	173,225	246,968
Bank	84,455	507
Other	351,740	177,425
	<u>45,832,564</u>	<u>44,817,152</u>
<p>**The Non Pay receipts include a price-off cost of living measure paid to City of Dublin Education and Training Board 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.</p>		
<b>4 Primary Schools Receipts</b>	<b>Year ended 31/12/2022 €</b>	<b>Year ended 31/12/2021 €</b>
Department of Education	239,704	38,899
Other	103,705	166,453
	<u>343,409</u>	<u>205,352</u>
<b>5 Further Education and Training Receipts</b>	<b>Year ended 31/12/2022 €</b>	<b>Year ended 31/12/2021 €</b>
SOLAS	130,143,689	115,950,980
Department of Education	128,168	48,836
Department of Further and Higher Education, Research, Innovation and Science	76,528	-
National Centre for Guidance in Education/Recoupments	175,465	250,000
Department of Children, Equality, Disability, Integration and Youth / CDYSB	114,252	91,992
Health Service Executive	66,506	56,124
Students	54,965	635,910
Other	461,091	198,306
	<u>131,220,664</u>	<u>117,232,148</u>
<b>6 Student Support Services Receipts</b>	<b>Year ended 31/12/2022 €</b>	<b>Year ended 31/12/2021 €</b>
Department of Further and Higher Education, Research, Innovation and Science	276,507,881	362,241,845
Department of Education	50,657	8,931
All Ireland Scholarship Trust	1,785,750	1,700,251
Student/College Refunds	956,608	756,440
Other	1,448	4,303
	<u>279,302,344</u>	<u>364,711,770</u>
<b>7 Youth Service Receipts</b>	<b>Year ended 31/12/2022 €</b>	<b>Year ended 31/12/2021 €</b>
Department of Children, Equality, Disability, Integration and Youth	18,882,913	17,568,925
Department of Health	1,824,044	1,788,769
Department of Education	152,041	236,015
ETBI (Secoundments)	76,102	78,793
Other	375,066	1,694
	<u>21,310,166</u>	<u>19,674,196</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

8 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended	Year ended
		31/12/2022	31/12/2021
		€	€
JCSP Library	Department of Education	657,060	628,610
DEIS Library	Department of Education/ Other	1,393,920	1,303,458
Library Demonstration	Blackrock Education Centre/ Other	101,549	100,119
Examination Supervision	State Examination Commission	180,285	132,978
Seconded Pay Recoupment	Department of Education / Solas / Department of Foreign Affairs	252,156	185,336
Regional Skills Forum	Department of Further and Higher Education, Research, Innovation and Science	113,192	85,237
Integration of Migrant Student	Department of Education/ Other	115,007	116,942
Access for Migrants through Education & Learning	SOLAS/Department of Children, Equality, Disability, Integration and Youth	73,245	184,079
CE Schemes - ETB Sponsored	Department of Social Protection	246,266	202,742
Leisurepoint	Finglas Sports Development/Other	284,810	245,527
School Meals and Student Provisions	Department of Social Protection	527,390	342,962
Music Generation	Department of Education/Music Generation/Other	248,901	31,500
Students with Disabilities	SOLAS	1,358,364	1,062,247
Springboard	Higher Education Authority	115,650	157,376
Skills For Work	SOLAS	119,605	91,965
Erasmus	Léargas	227,110	211,893
School Completion Programme	TUSLA/Other	1,911,136	1,530,116
Creative Digital Media Zambia	Department of Foreign Affairs	100,000	30,000
Other agency - 4 in Number	Various	86,721	37,568
		<b>8,112,367</b>	<b>6,680,655</b>
<b>Self-Financing Projects</b>			
Taxsaver	Staff	63,378	54,897
Cycle to Work	Staff	65,568	83,760
School Bank	Students	76,017	52,992
PLC Student Related Receipts	Students	1,832,047	2,207,359
SBS - Students	Students	104,909	93,876
Outdoor Education Centre	Department of Education/ Other	237	61,727
School Activities/Other	Dublin City Council/Other	446,955	303,327
Google Certification Programme	Google	-	86,012
Insurance	Insurers	52,386	40,956
Other self-financing - 13 in Number	Various	293,254	234,810
		<b>2,934,751</b>	<b>3,219,716</b>
<b>Total</b>		<b>11,047,118</b>	<b>9,900,371</b>
<b>9 Capital Receipts</b>		<b>Year ended</b>	<b>Year ended</b>
		<b>31/12/2022</b>	<b>31/12/2021</b>
		€	€
Department of Education / Other		10,853,578	6,199,262
SOLAS		1,498,098	1,351,185
		<b>12,351,676</b>	<b>7,550,447</b>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

10 Post Primary Schools and Head Office Payments	Year Ended 31/12/2022			Year ended 31/12/2021	
	Pay	Non Pay		Total	Total
	€	€	€	€	€
<b>PAY</b>					
Instruction	29,772,115	-	-	29,772,115	28,800,432
Administration	5,373,362	-	-	5,373,362	5,244,292
Maintenance	2,855,105	-	-	2,855,105	3,503,840
Less Social Welfare	(2,355)	-	-	(2,355)	(8,126)
	<u>37,998,227</u>	-	-	<u>37,998,227</u>	<u>37,540,438</u>
<b>NON PAY</b>		5,620,743		5,620,743	4,864,569
<b>ASSOCIATED PROGRAMMES</b>					
Student Support Services Fund	59,054	651,393		710,447	403,425
Book Grant	-	119,448		119,448	86,685
DEIS Grant and Home School Liaison	2,456	183,873		186,329	179,297
City Motor Sports	-	115,374		115,374	113,479
ICT Grant	-	174,341		174,341	263,937
Covid19 Support Grants	191,388	496,707		688,095	595,170
DEIS Summer Programme	57,058	1,378		58,436	56,756
Public Service Reform	207,866	-		207,866	19,738
Transition Year	21	61,234		61,255	40,948
Others - 18 in Number	(307)	129,692		129,385	128,686
	<u>517,536</u>	<u>1,933,440</u>		<u>2,450,976</u>	<u>1,888,121</u>
	<u>38,515,763</u>	<u>7,554,183</u>		<u>46,069,946</u>	<u>44,293,128</u>

11 Primary School Payments	Year Ended 31/12/2022			Year ended 31/12/2021	
	Pay	Non Pay		Total	Total
	€	€	€	€	€
CNS Ancillary Service Grant	52,696	-	-	52,696	18,872
CNS Capitation Grant	2,165	61,283		63,448	25,897
Others - 5 in Number	-	91,886		91,886	52,171
	<u>54,861</u>	<u>153,169</u>		<u>208,030</u>	<u>96,943</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

12 Further Education and Training Payments

	Year Ended 31/12/2022			Year Ended 31/12/2021	
	Pay €	Non Pay €	Allowances €	Total €	Total €
<b>Further Education and Training</b>					
PLC Pay	38,424,445	-	-	38,424,445	34,318,787
PLC Student Capitation (ONP)	1,654	285,005	-	286,659	318,848
Co-Operation (SOLAS Funded)	7,800,112	7,290	-	7,807,402	7,414,919
Other FE&Admin Pay Solas Funded	94,155	-	-	94,155	2,622
FE Legacy/Dual Provis RLC Costs	990,428	90,232	-	1,080,660	926,231
VTOS	2,535,148	370,535	3,988,937	6,894,620	7,978,420
Youthreach	6,419,510	1,342,622	1,482,880	9,245,012	8,603,256
Specialist Training Providers (STP)	-	4,890,678	3,476,928	8,367,606	8,781,709
Community Training Centres	3,786,280	2,332,433	1,293,725	7,412,438	7,710,967
TC Staff and Operation Costs	6,959,771	2,168,428	-	9,128,199	7,715,334
Apprenticeship	1,362,520	1,925,204	11,626,524	14,914,248	9,972,379
Adult Literacy Development Fund	4,295,143	1,940,273	-	6,235,416	5,387,720
Back to Education Initiative	2,274,893	288,901	3,157	2,566,951	2,442,253
Community Education /SPIDAS	3,062,228	1,637,908	-	4,700,136	3,238,895
Innovation Grants	86,942	26,329	-	113,271	1,347,173
Learner Support; Traineeships	801,554	40,383	-	841,937	246,929
Local Training Initiatives	795,822	1,240,541	808,834	2,845,197	1,878,507
Skills Training Long	-	759,328	371,345	1,130,673	1,137,001
Vocational Preparation and Training Programme	3,472	134,611	499,396	637,479	561,367
Adult Education Guidance Service	36,814	1,124,476	-	1,161,290	1,036,005
Operating Costs Covid-19	835,155	19,498	-	854,653	773,180
Reach Fund	5,235	898,405	-	903,640	831,139
Childcare	-	1,055,691	-	1,055,691	1,344,375
Further Education Support Services	515,620	-	-	515,620	506,326
Quality Assurance Further Education	124,604	466,382	-	590,986	721,190
Special Education Needs Initiative (SENI)	345,302	51,316	-	396,618	593,811
Psychological Services	82,712	17,356	-	100,068	186,868
Evening Courses	265,326	19,946	-	285,272	267,840
Skills to Advance	412,500	75,255	-	487,755	202,359
Intensive Tuition	77,230	75,135	-	152,365	306,137
Professional Development (PD) / Technology Enhanced Learning (TEL)	231,997	37,280	-	269,277	235,953
Apprenticeship 2016+	403,790	250,051	-	653,841	424,459
Repairs and Maintenance	484	732,912	-	733,396	263,564
Justice Workshops	-	102,190	92,974	195,164	161,391
PLC Rents	-	134,199	-	134,199	153,629
PLC Student Support Services Fund	346,275	287,234	-	633,509	546,000
Locally Devised Assessments (LDA)	443,647	-	-	443,647	507,519
Skills Training Short	77,453	53,291	7,175	137,919	22,643
Bridging Foundation and Skills Training	3,298	22,416	70,410	96,124	104,074
Operational Costs	7,725	1,560,194	-	1,567,919	1,170,809
Apprenticeship - Development Advocate	61,529	7,676	-	69,205	81,610
PLC Programme Specific Non Pay	77,204	-	-	77,204	55,981
PLC Government Levy	-	288,222	-	288,222	48,973
Quality Framework	-	2,192	-	2,192	45,997
CPD, Youthreach and VTOS	-	8,416	-	8,416	1,619
Explore programme (DE)	4,353	1,896	-	6,249	5,022
Outdoor Education	10,957	42,681	-	53,638	22,551
	-	43,305	-	43,305	-
<b>Total</b>	<b>84,063,537</b>	<b>26,858,316</b>	<b>23,722,285</b>	<b>134,644,138</b>	<b>120,604,341</b>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

13 STUDENT SUPPORT SERVICES PAYMENTS

	Year Ended 31/12/2022			Year Ended 31/12/2021	
	Pay €	Non Pay €	Allowances €	Total €	Total €
Scholarships and Bursaries	-	-	3,068,103	3,068,103	2,635,181
SUSI - Operational Costs	4,969,571	4,236,905	-	9,206,476	8,961,607
SUSI - Student Allowance	-	-	266,041,166	266,041,166	353,709,154
SUSI - ICT	308,467	24,600	-	333,067	721,327
	<u>5,278,038</u>	<u>4,261,505</u>	<u>269,109,269</u>	<u>278,648,812</u>	<u>366,027,269</u>

14 YOUTH SERVICES PAYMENTS

	Year Ended 31/12/2022			Year Ended 31/12/2021	
	Pay €	Non Pay €	Non Pay Grants €	Total €	Total €
Youth Affairs - DE	-	-	86,040	86,040	73,030
Youth Affairs - Interim LDTF	-	14,610	1,864,267	1,878,877	1,602,829
Youth Affairs - General	1,073,582	203,874	2,336,198	3,613,654	3,698,596
Youth Information Centre	-	-	152,732	152,732	102,174
Youth Affairs - Emerging Needs	-	-	145,431	145,431	145,431
Youth Affairs - DCEDIY TYFS	-	-	-	-	357,662
Youth Affairs - DCEDIY UBU	308,014	41,176	15,261,146	15,610,336	14,284,515
Youth Affairs - Other	-	-	-	-	11,004
	<u>1,381,596</u>	<u>259,660</u>	<u>19,845,814</u>	<u>21,487,070</u>	<u>20,275,241</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

15 AGENCIES and SELF-FINANCING PROJECTS

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2022			Year Ended
		Pay	Non Pay	Total	31/12/2021
		€	€	€	€
JCSP Library	Department of Education	657,136	-	657,136	624,570
Library Demonstration	Blackrock Education Centre/Other	1,023	107,417	108,440	110,601
DEIS Library	Department of Education/ Other	1,390,239	60	1,390,299	1,311,460
Seconded Pay Recoupment	Department of Education	213,639	-	213,639	192,658
Regional Skills Forum	Department of Further and Higher Education, Research, Innovation and Science	102,242	6,202	108,444	88,981
Integration of Migrant Student	Department of Education/ Other	96,763	14,914	111,677	103,843
Access for Migrants through Education & Learning	SOLAS/Department of Children, Equality, Disability, Integration and Youth	149,873	18,930	168,803	153,507
Examination Supervision	State Examination Commission	131,282	-	131,282	160,508
CE Schemes - ETB Sponsored	Department of Social Protection	241,095	-	241,095	203,672
Leisurepoint	Finglas Sports Development	290,255	-	290,255	253,991
School Meals and Student Provisions	Department of Social Protection	-	529,874	529,874	380,197
Music Generation	SOLAS/Dublin City Council/Other	154,402	36,212	190,614	78,611
Students with Disabilities	SOLAS	634,036	401,916	1,035,951	969,282
Springboard	Higher Education Authority	41,502	50,552	92,054	68,105
Skills For Work	SOLAS	75,668	43,799	119,467	97,872
Erasmus	Léargas	30,869	287,398	318,267	280,468
School Completion Programme	TUSLA/Other	1,387,456	185,109	1,572,565	1,395,893
Other agency - 8 in Number **	Various	67,211	47,439	114,651	58,591
		<b>5,664,691</b>	<b>1,729,822</b>	<b>7,394,513</b>	<b>6,532,810</b>
<b>SELF-FINANCING PROJECTS</b>					
Taxsaver	Staff	-	61,021	61,021	68,883
Cycle to Work	Staff	-	66,133	66,133	82,981
School Bank	Students	-	77,415	77,415	37,877
PLC Student Related Receipts	Students	7,876	2,339,788	2,347,664	1,994,524
SBS - Students	Students	-	47,448	47,448	113,465
Outdoor Education Centre	Department of Education/ Other	-	21,366	21,366	25,003
School Activities/Other	Dublin City Council/Other	31,711	365,758	397,469	226,569
Insurance	Insurers	-	24,275	24,275	71,623
Sportshalls		-	95,000	95,000	-
Other self-financing - 19 in Number**	Various	201,713	317,602	519,315	305,349
		<b>241,300</b>	<b>3,415,806</b>	<b>3,657,106</b>	<b>2,925,274</b>
<b>Overall</b>		<b>5,905,991</b>	<b>5,145,628</b>	<b>11,051,619</b>	<b>9,458,084</b>



**City of Dublin Education and Training Board**  
**Notes to the Financial Statements - Year Ended 31 December 2022**

**16 Capital Payments**

Facility	Expenditure Type	Year ended	Year ended
		31/12/2022	31/12/2021
		€	€
		Total	Total
Clonturk College	Temp Accomodation	366,139	191,830
Clonturk College	Specialist Rooms	1,722,749	39,606
Colaiste Eoin Autism Unit	Building Works	-	109,176
Plunket/Clonturk College	Fire Safety Works	7,496	193,397
Kilmore Youthreach	Refurbishment	-	186,048
Kylemore College	Disability Access	50,464	250,252
Post Primary Schools	Covid-19 Minor Works/Minor Works	244,775	163,739
Post Primary Schools	Water Tanks	158,057	40,167
Presentation College	Temp Accomodation	3,734,021	48,494
CDETB Training Centres	Building Works / Equipment	335,625	66,559
Killester Further Education	Cathal Brugha Street	634,391	-
Crumlin College	Hairdressing Salon refurb	149,281	-
Further Education Centres	Building Works / Equipment	931,783	109,249
Minor Capital Works (22 in number)	Building Works / Equipment	343,476	224,572
		8,678,257	1,923,089

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

17 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme										TOTAL Year Ended 31/12/2022	Year Ended 31/12/2021
	Post-Primary Schools and Head Office	Primary Schools	Further Education and Training	Student Support Services	Youth Services	Agencies and Self-financing	Capital	TOTAL Year Ended 31/12/2022		Year Ended 31/12/2021		
	€	€	€	€	€	€	€	€	€	€	€	€
State Funding Received												
Department of Education	44,510,468	239,704	128,168	50,657	152,041	2,433,359	10,822,472	58,342,869	52,607,165			
Department of Further and Higher Education, Research, Innovation and Science (DFHERIS)	19,015		76,538	276,507,881		113,192		276,716,616	302,327,082			
SOLAS			130,143,600									
Department of Children, Equality, Disability, Integration and Youth			114,252		18,889,913		1,498,098	133,196,735	118,512,482			
Department of Health												
State Examination Commissions					1,834,044			1,834,044	1,788,769			
TUSLA			36,381					180,285	132,078			
Higher Education Authority						1,861,279		1,861,279	1,457,841			
Department of Social Protection			7,591			115,660		115,660	157,376			
Department of Foreign Affairs						773,656		773,656	545,704			
Leagas						179,767		179,767				
Dublin City Council						227,110		227,110	207,360			
Finglas Sports Development			3,527					3,527	49,445			
National Centre for Excellence in Education			175,465			149,841		325,306	245,039			
Blackrock Education Centre		14,936				284,810		299,746	290,000			
Health Service Executive			66,506			106,809		173,315	94,953			
Music Generation								121,745	56,124			
DDLETB			109,574			95,916		205,490	10,000			
Other	4,586	101,705			76,102	43,883	26,624	252,874	353,612			
	44,559,575	341,409	130,871,664	276,558,538	20,935,100	8,111,504	12,137,194	493,722,401	556,490,822			
Non State Funding Applied to State-funded												
Schemes												
All Ireland Scholarship Trust			77,611	1,785,750				1,785,750	1,700,241			
Screen Ireland	17,567							17,567	104,566			
Irish Life			63,700					63,700	70,000			
Parents/Students - tuition and repeat exam fees		670,499						670,499	1,371,377			
Student/College refunds				956,608				956,608	760,440			
Irish Public Bodies (Capital Release)		130,767						130,767	130,766			
Irish Public Bodies (Dividend)		42,457						42,457	116,201			
Irish Public Bodies - claim/other		217,338	14,215			6,250		237,803	23,693			
Bank interest	8,456							8,456	507			
Other	114,505		392,434	1,448	375,066	252,210	4,482	941,145	452,174			
	1,277,589		349,980	2,743,806	375,066	553,775	4,482	5,302,698	4,728,176			
Other Non State Funding												
Parents/Students						2,009,652		2,009,652	2,279,575			
Other						191,106		191,106	104,787			
Google									86,012			
Staff									138,657			
Irish Public Bodies						52,235		52,235	155,407			
						2,381,890		2,381,890	2,791,418			
<b>Total</b>	<b>45,832,154</b>	<b>343,409</b>	<b>131,220,664</b>	<b>279,302,344</b>	<b>21,310,166</b>	<b>11,047,118</b>	<b>12,351,676</b>	<b>504,407,941</b>	<b>564,091,436</b>			

City of Dublin Education and Training Board  
Notes to The Financial Statements - Year Ended 31 December 2022

2022	01/01/2022	2022	2022	2022	2022	31/12/2022			
Grant Issued	Amount due from/ (due to) Grantor	Receipts direct from Grantor	Receipts from other sources	Total Receipts per Operating Statement	Loan Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities/Debtors	Surplus/ (Deficit) per Operating Statement for 2022	Amount due from/ (due to) Grantor
C	C	C	C	C	C	C	C	C	C
228,653	(108,400)	(290,704)	(107,705)	(398,409)	-	208,070	1,011	-	(239,877)
37,950,753	(222,247)	(2,219,876)	(4,575,240)	(37,395,118)	-	37,938,327	(59,439)	-	371,423
5,548,000	(855,705)	(5,365,864)	(1,204,759)	(6,570,623)	1,181,280	5,690,743	(59,852)	681,170	0
18,827,294	(4,016,388)	(1,801,674)	(68,127)	(1,869,801)	1,181,280	2,450,274	31,602	(91,101)	(1,181,280)
59,667	(4,214,862)	(10,817,000)	(1,181,280)	(15,213,142)	-	5,523,889	410,824	-	(2,310,377)
128,168	(8,931)	(50,657)	(1,181,280)	(1,230,826)	-	1,181,280	-	-	(1,181,280)
152,041	(109,016)	(152,041)	-	(152,041)	-	214,870	(6,740)	-	(52,022)
2,124,408	(1,196,911)	(2,724,408)	(160,907)	(2,290,315)	-	2,201,771	14,280	-	(176,178)
118,951	(93,488)	(118,951)	(113,205)	(232,156)	-	213,639	-	-	(324,005)
-	(157,811)	-	(272)	(158,083)	-	21,027	(8,013)	-	(148,554)
62,381,186	(10,264,832)	(53,926,376)	(6,281,788)	(59,908,124)	1,189,259	55,567,440	346,205	647,979	(12,426,772)
276,607,881	(4,431,958)	(276,501,881)	(2,743,866)	(279,245,747)	-	278,048,812	66,336	-	(4,958,465)
199,720	1,052	(186,720)	-	(185,668)	-	102,082	55,880	-	29,305
131,620,954	(6,287,998)	(131,620,954)	(875,985)	(132,496,939)	(1,189,259)	135,715,923	(144,715)	(280)	(4,869,617)
1,408,008	(561,322)	(1,408,008)	-	(1,408,008)	-	2,345,358	(239,024)	-	(102,844)
133,119,053	(7,248,320)	(132,819,053)	(872,985)	(133,692,038)	(1,189,259)	132,815,322	(598,219)	(260)	(5,193,291)
18,882,913	(614,628)	(18,882,913)	(451,107)	(19,334,020)	-	19,247,931	21,449	-	(679,327)
1,824,044	(825,412)	(1,824,044)	-	(1,824,044)	-	2,024,209	4,215	-	(177,872)
180,288	(121,541)	(180,288)	-	(180,288)	-	131,289	-	-	(172,527)
774,556	54,214	(774,556)	-	(774,556)	-	774,559	20,847	-	75,084
284,810	-	(284,810)	-	(284,810)	-	280,255	21,879	(29,325)	(0)
108,242	(664,668)	(108,242)	(566,382)	(1,279,224)	-	410,021	(10,026)	-	(668,244)
96,916	(91,392)	(196,916)	(51,985)	(248,901)	-	190,615	(40,501)	-	(190,174)
1,864,081	(1,204,209)	(1,864,081)	(49,866)	(1,913,947)	-	1,572,655	18,651	-	(424,223)
106,809	(107,867)	(106,809)	(1,049)	(214,676)	-	183,164	6,798	-	(171,725)
115,610	(115,610)	(115,610)	-	(115,610)	-	122,416	(6,806)	-	(428,152)
227,110	(208,301)	(227,110)	-	(435,411)	-	70,218	(680)	-	(677,963)
128,000	(128,000)	(128,000)	-	(256,000)	-	10,800	(1,600)	-	(124,152)
86,326	(65,604)	(86,326)	(16,004)	(102,330)	-	102,274	(56,292)	-	(124,152)
434,433,025	(16,232,768)	(424,453,208)	(4,616,278)	(429,069,486)	(1,189,259)	425,135,863	(865,041)	(29,585)	(44,593,310)
-	(5,307,677)	-	(2,381,819)	(7,689,496)	-	3,000,169	(100,640)	-	(4,790,018)
496,814,831	(31,805,278)	(488,089,040)	(6,932,097)	(495,021,337)	-	500,787,872	(205,448)	618,304	(31,913,403)

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

18 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	(31,913,401)	(31,805,277)
Bank Balance	35,222,005	34,601,936
Third Party Debtors	5,949,289	5,733,548
Pay and Expenses Liabilities	(7,047,272)	(6,937,979)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	<u>2,210,621</u>	<u>1,592,228</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 €32,719,878 and anticipated receipts from Retained Superannuation Contributions of €4,700,044. Actual receipts of Retained Superannuation Contributions were €4,673,187 which is €26,857 less than anticipated. This shortfall of €26,857 will be funded 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 €5,362,864 (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), prior year receipts credit of €271,974 and forecasted locally raised receipts of €605,000. In 2022 actual locally raised receipts were €923,219 (Locally raised receipts includes an IPB Capital Dividend of €130,767 which was included in original forecast estimate) resulting in a surplus of receipts of €318,219 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 €488,080,040 above and the total in Note 17 - Funding of €493,722,404 is represented by Retained Superannuation Contributions of €4,673,187 and €969,177 of State Funding classified as receipts from other sources in Note 18.

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2022**

<b>19 Current Assets - Recurrent State Grants</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
Amount due from Department of Education	€	€
Pay Grant Underfunding	321,419	32,864
Primary Grant Underfunding	-	-
Associated Grants Underfunding	39,719	52,950
Amount due from Department of Further and Higher Education, Research, Innovation and Science	29,305	1,062
<b>19(b) Current Assets - Recurrent State Grants - Student Universal Support Ireland</b>		
Amount due from Department of Further and Higher Education, Research, Innovation and Science		
Student Support Services Operational Grant	85,905	726,790
	<u>476,348</u>	<u>813,666</u>
<b>20 Current Assets - Capital State Grants</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
Amount due from the Department of Education	€	€
	991,830	976,680
	<u>991,830</u>	<u>976,680</u>
<b>21 Current Assets - Other Recurrent Income</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
Amount due from Other State bodies	€	€
Amount due from Other Non-State bodies	271,339	201,862
	446,533	447,091
	<u>717,872</u>	<u>648,953</u>
<b>22 Current Assets - Third Party Debtors</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
SUSI Grantees *	€	€
Travel Pass	4,349,176	4,105,820
Community Training Centres, Specialist Training Providers, LTIs - Advances	34,033	20,203
Community Employment Scheme	1,163,934	1,158,934
Bank Interest	49,655	57,587
Training Centre Debtors	17,248	-
Others	25,037	54,457
	310,206	336,547
	<u>5,949,289</u>	<u>5,733,548</u>

\*SUSI Grantees - Overpayments

Opening Overpayments Balance	€4,105,820
Gross Overpayments Identified in 2022	€650,438
Overpayments Recouped in 2022	€407,082
Closing Overpayments Balance	€4,349,176

Of the 11,014 overpayment cases, 5,373 have been closed (money recouped) and 5,641 cases remain open.

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2022**

	<b>31/12/2022</b>	<b>31/12/2021</b>
	€	€
<b>23 Current Liabilities - Recurrent State Grants</b>		
Amount due to the Department of Education		
Associated Grants Unspent	2,343,361	4,119,639
Local Receipts / Receivables Excess	1,181,276	855,705
Primary Schools Grant Unspent	239,878	108,409
Pay Grant Unspent	-	255,114
Youth Affairs	52,622	109,016
Student Support	59,588	-
Amount due to SOLAS	5,116,994	6,614,403
Amount due to Department of Children, Equality, Disability, Integration and Youth	679,327	614,628
Amount due to Department of Health	177,872	382,451
Amounts due to Other programme funders	6,535	11,705
<b>23(b) Current Liabilities - Recurrent State Grants - Student Universal Support Ireland</b>		
Amount due from Department of Further and Higher Education, Research, Innovation and Science		
Student Support Services Grants Unspent	5,054,371	5,167,645
	<u>14,911,824</u>	<u>18,238,715</u>
<b>24 Current Liabilities - Capital State Grants</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
	€	€
Amount held for Department Of Education	9,196,596	5,291,551
Amount due to SOLAS	162,844	561,122
	<u>9,359,440</u>	<u>5,852,673</u>
<b>25 Current Liabilities - Other Recurrent Income</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
	€	€
Amount held for Other State bodies	4,591,622	4,398,419
Amount held for Others Non-State bodies	5,236,565	5,754,769
	<u>9,828,187</u>	<u>10,153,188</u>
<b>26 Pay and Expense Liabilities</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
	€	€
Expense Liabilities	5,632,352	5,485,251
Pay Liabilities	1,414,920	1,452,728
	<u>7,047,272</u>	<u>6,937,979</u>

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2022**

**27 Movement in Other Net Current Assets**

	<b>Balance as at 31/12/2022</b>	<b>Balance as at</b>	<b>Movement in</b>
	€	<b>31/12/2021</b>	<b>Period</b>
		€	€
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	476,348	813,666	(337,318)
Increase/(Decrease) in Capital State Grants Receivable	991,830	976,680	15,150
Increase/(Decrease) in Other Recurrent Income Receivable	717,872	648,953	68,919
Increase/(Decrease) in Third Party Debtors	5,949,289	5,733,548	215,741
	<u>8,135,339</u>	<u>8,172,847</u>	<u>(37,508)</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	14,911,824	18,238,715	3,326,891
(Increase)/Decrease in Capital State Grant Liabilities	9,359,440	5,852,673	(3,506,767)
(Increase)/Decrease in Other Recurrent Income Liabilities	9,828,187	10,153,188	325,001
(Increase)/Decrease in Pay and Expense Liabilities	7,047,272	6,937,979	(109,293)
	<u>41,146,723</u>	<u>41,182,555</u>	<u>35,832</u>
Net Movement			<u><u>(1,676)</u></u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

<b>28</b>	<b>Remuneration</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
		<b>€</b>	<b>€</b>
	<b>(a) Aggregate Employee Benefits</b>		
	Staff Short-term benefits	131,060,384	121,307,883
	Termination benefits	-	-
		<u>131,060,384</u>	<u>121,307,883</u>
	<b>(b) Staff Short-Term Benefits</b>		
	Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	131,060,384	121,307,883
		<u>131,060,384</u>	<u>121,307,883</u>

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

Pay range	No. Employees	Cost in 2022*
0 - 59,999	2,469	58,026,517
60,000 - 69,999	288	18,807,616
70,000 - 79,999	295	22,066,112
80,000 - 89,999	219	18,525,928
90,000 - 99,999	63	5,917,550
100,000 - 109,999	29	3,073,346
110,000 - 119,999	19	2,194,806
120,000 - 129,999	12	1,505,468
130,000 - 139,999	3	401,274
140,000 - 169,999	0	0
170,000 - 179,999	1	172,329
180,000 - 189,999	2	369,438
<b>Total:</b>	<b>3,400</b>	<b>131,060,384</b>

\*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 City of Dublin ETB consist of the Chief Executive and the Director of Schools, two Directors of Further Education and Training, one Director of Organisation Support and Development (admin.) and one Director of Organisation Support and Development (finance). The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
Salary	745,061	711,943
Allowances	-	-
Termination Benefits	-	-
	<u>745,061</u>	<u>711,943</u>

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

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

Basic Salary		
Former CE: Carol Hanney (March 2016 to January 2021)	-	29,756
Current CE: Dr Christy Duffy (Feb 2021 to date)	156,443	129,033
Other		
	<u>156,443</u>	<u>158,789</u>

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



City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

29 Specific Costs	31/12/2022	31/12/2021
	€	€
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	68,568	58,030
Financial / Actuarial	7,930	2,662
Human Resources	86,835	241,581
Audit Fee (Annual external audit)*	184,400	92,200
Other	144,958	148,710
	<u>492,691</u>	<u>543,183</u>

\* The 2020 audit fee of €92,200 was paid in Q1 2022. The 2021 audit fee was paid in Q4 2022. The 2022 Audit fee of €101,400 will be paid in late 2023.

**(b) Legal Costs and Settlements**

There were no legal costs or settlements in 2022 or 2021.

**(c) Travel and Subsistence**

Travel and subsistence costs comprise:

**Domestic**

- expenses paid to Board Members
- expenses paid for Board Members
- expenses paid to employees

	31/12/2022	31/12/2021
	€	€
- expenses paid to Board Members	486	19
- expenses paid for Board Members	-	-
- expenses paid to employees	97,195	34,161
	<u>97,681</u>	<u>34,180</u>

**International**

- expenses paid to Board Members
- expenses paid for Board Members
- expenses paid to employees

- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	37,909	1,344
	<u>37,909</u>	<u>1,344</u>

**Total**

	<u>135,590</u>	<u>35,524</u>
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**(d) Hospitality**

Hospitality costs incurred were:

- Staff Hospitality
- Other

	31/12/2022	31/12/2021
	€	€
Staff Hospitality	4,542	-
Other	1,200	660
	<u>5,742</u>	<u>660</u>

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

30 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 Interview Board Fees
	€	€	€	€	€	€	€
Mr. Michael Blanchfield					-	-	1,040
Cllr. Mary Callaghan					157	157	390
Mr. John Carr							650
Ms. Audrey Cepeda							
Cllr. Keith Connolly**/**					177	177	650
Cllr. Caroline Conroy							
Cllr. Joe Costello							2,990
Ms. Diane Cronin***							
Cllr. Anne Feeney							
Cllr. Vincent Jackson							2,600
Cllr. Dermot Lacey							780
John Lyons							
Dr. Bryan MacDonald***							
Cllr. Michael MacDonncha							390
Mr. Noel McDonagh					152	152	
Declan Meenagh							
Dr. Shira Mehlman							260
Cllr. Sophie Nicollaud							260
Dr. Noel O'Connor							910
Ms. Joanna Siewierska							780
Cllr. Catherine Stocker							260
Danny Byrne							1,040
<b>Total</b>					<b>486</b>	<b>486</b>	<b>13,000</b>

\*Chairperson from September 2021

\*\*ETBI Representative

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

31 Committee Fees

The following fees and expenses were paid to Non- Board Committee members  
 Audit and Risk Committee (ARC) (No. of Non Board ARC members 2022 4, 2021 4)  
 Finance Committee (FC) (No. of Non Board FC members 2022 2, 2021 1)

	31/12/2022	31/12/2021
	€	€
Audit and Risk Committee (ARC)	4,935	2,904
Finance Committee (FC)	3,143	848
<b>Total</b>	<b>8,078</b>	<b>3,752</b>

32 Chief Executive's Travel Expenses

Domestic Travel  
 Foreign Travel

	31/12/2022	31/12/2021
	€	€
Domestic Travel	1,705	296
Foreign Travel	581	-
<b>Total</b>	<b>2,286</b>	<b>296</b>

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2022**

**33 Capital Commitments**

At 31 December 2022 City of Dublin ETB had capital commitments of €8,139,000 (2021 €9,081,906).

All of the above capital expenditure will be Exchequer funded.

**34 Lease and Other Finance Commitments**

At 31 December 2022, CDETB had payment liabilities under non- cancellable agreements as follows:

	31/12/2022	31/12/2021
	€	€
Payments due:		
Within one year	944,266	226,570
Between two and five years	1,513,101	606,583
After 5 years	1,602,428	3,494,208
	<u>4,059,795</u>	<u>4,327,361</u>

**35 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 31st December 2022.

**36 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 €3,589,385 (2021 €3,243,631) which were remitted to the Department of Education.

**37 Fraud**

A potential fraud was reported under the City of Dublin ETB's Anti-Fraud and Corruption Policy in November 2022. An investigation into the matter is being undertaken by the LAU-ETBs.

**38 Irish Adventure Sports Training Trust Ltd (IASTT)**

City of Dublin Education and Training Board is a trustee of the Irish Adventure Sports Training Trust Ltd which was established to manage the Tiglin Facility and promote the development of Adventure Education in 1999. Other members of the Trust at the time of formation were the Canoe Union (now Canoe Ireland), Mountaineering Council (now Mountaineering Ireland) and AFAS (Association for Adventure Sports). AFAS voluntarily dissolved in 2004 and the other three organisations remained members of the Trust. CDETB nominates a senior official to be a director of the Trust. IASTT piloted a new outdoor education grants scheme and distributed approximately €100,000 in 2021 leaving €500,000 in the fund. No funds were distributed in 2022.

## City of Dublin Education and Training Board

### Notes to the Financial Statements - Year Ended 31 December 2022

#### 39 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.

#### 40 Write - Offs

In 2020 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes. In 2022, €1,693.50 was written off on behalf of City of Dublin ETB.

#### 41 Annual Contribution to Education and Training Boards Ireland

City of Dublin ETB made a contribution of €42,700 to ETBI in 2022.

#### 42 Provision of National Service

The City of Dublin Education and Training Board, through the CDU is the lead agency for FESS. FESS is the Further Education Support Service. FESS supports QQI-registered providers funded by SOLAS in FET in a broad range of capacity-building support strategies including developing, planning, delivering and assessing programmes leading to QQI awards at Levels 1-6 on the National Framework of Qualifications (NFQ) and all Providers delivering programmes at NFQ Level 1 and Level 2. One of the City of Dublin ETBs Director of FET is the Acting Manager of FESS. A review is being undertaken of FESS to align the service with FET National Strategy. FESS regional offices are based in Tipperary ETB, Kildare and Wicklow ETB, Cavan and Monaghan ETB and City of Dublin ETB and between them have a national remit to support FET NFQ Levels 1-6 in all 16 ETBS, the ACCS and JMB schools, Special National Schools etc. HSE and private providers are supported at NFQ Levels 1 and 2. City of Dublin ETB CDU is responsible for the day to day running of the service. This involves managing the priorities for the service and work of the support and administrative staff in each of the offices. Each office submits work and financial reports to the manager. City of Dublin ETB is responsible for the overall administration of the budget for FESS. The total expenditure including accruals for the FESS programme in 2022 was €758,991.

#### 43 Charity Note

City of Dublin ETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is 20083236.

#### 44 Connected Persons

There were no transactions with connected persons during the year.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

45 Property  
City of Dublin ETB provides educational service and activities from the properties listed below:

Category	Location	Annual Rent per agreement	Expiry Date
<b>45A OWNED</b>			
<b>Primary level, Post Primary Level and Centres</b>			
Ringsend College	Cambridge Road, Ringsend, Dublin 4	n/a	n/a
Kylemore College	Kylemore Road, Ballyfermot, Dublin 10	n/a	n/a
Colaiste Dhulaigh PPS	Baryscourt Road, Coolock Dublin 17	n/a	n/a
Cabra Community College	Kilkiegan Road, Cabra, Dublin 7	n/a	n/a
Colaiste Eoir	Carragh Road, Finglas, Dublin 11	n/a	n/a
St Kevin's College	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Marino College	Marino Mart, Fairview, Dublin 3	n/a	n/a
Cionnark College	Swords Road, Whitehall, Dublin 9	n/a	n/a
Larkin Community College	Champions Avenue, Dublin 1	n/a	n/a
Margaret Aylward Community College	The Thatch Road, Whitehall, Dublin 8	n/a	n/a
Presentation College	Terenure Park, Dublin 6W	n/a	n/a
City of Dublin Youth Services Board	70 Morehampton Road, Donnybrook, Dublin 4	n/a	n/a
<b>Administrative Offices</b>			
n/a	n/a	n/a	n/a
<b>Others</b>			
Ballsbridge CFE	Herbert Street, Dublin 2	n/a	n/a
Ballyfermot CFE	Ballyfermot Road, Ballyfermot, Dublin 10	n/a	n/a
Ballyfermot CFE Artsblock	Kylemore Road, Ballyfermot, Dublin 10	n/a	n/a
Colaiste Dhulaigh CFE	Baryscourt Road, Coolock Dublin 17	n/a	n/a
Colaiste Dhulaigh CFE	Spricgdale Road, Raheny, Dublin 17	n/a	n/a
Colaiste Ide CFE	Cardiffsbridge Road, Finglas, Dublin 11	n/a	n/a
Crumlin CFE	Crumlin Road, Crumlin, Dublin 12	n/a	n/a
Pearse CFE	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Pearse CFE (Maris)	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Inchicore CFE	Emmet Road, Inchicore, Dublin 8	n/a	n/a
Killester CFE	Collins Road East, Killester, Dublin 5	n/a	n/a
Connolly House	North Strand, Dublin 3	n/a	n/a
Plunket College	Swords Road, Whitehall, Dublin 9	n/a	n/a
Liberties College	Mark Alley, Liberties, Dublin 8	n/a	n/a
Liberties College	Bull Alley Street, off Patrick Street, Dublin 8	n/a	n/a
Rathmines CFE	Leicester Road, Rathmines, Dublin 6	n/a	n/a
Harmonstown Youthreach	142 Harmonstown Road, Artane, Dublin 5	n/a	n/a
Cabra Youthreach	Ratoath Road, Cabra, Dublin 5	n/a	n/a
Ballyfermot Training Centre	Ballyfermot Hill, Ballyfermot, Dublin 10	n/a	n/a
Fingias Training Centre	Popintree Industrial Estate, Jamestown Rd, Finglas, Dublin 11	n/a	n/a
Parnell Adult Learning Centre	1 Parnell Square, Dublin 1	n/a	n/a
Pearse Creche	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Whitehall Creche	Swords Road, Whitehall, Dublin 9	n/a	n/a
Clogher Road Sportshall	Clogher Road, Crumlin, Dublin 12	n/a	n/a
St Michael's Sports Hall	St Michael's Estate, Inchicore, Dublin 8	n/a	n/a
Psychological Services	25 Temple Road, Darty, Dublin 6	n/a	n/a
Curriculum Development Unit	99 Marlborough Road, Dublin 4	n/a	n/a
Whitehall Sportsground	Whitehall, Dublin 9	n/a	n/a
Larkin Sports Hall	Champions Avenue, Dublin 1	n/a	n/a
Terenure Sportsground	Templeogue Road, Dublin 6	n/a	n/a
<b>45B Property not Owned - Leased</b>			
Category	Location	Annual Rent per agreement	Expiry Date
<b>Primary level, Post Primary Level and Centres</b>			
<b>Administrative Offices</b>			
Head Office	Town Hall, Merrion Road, Ballsbridge, Dublin 4	Nil	2079
Head Office	1 Pembroke Place, Ballsbridge, Dublin 4	€60,000	20/05/2027
Head Office	2 Pembroke Place, Ballsbridge, Dublin 4	€67,500	19/05/2027
Buildings Maintenance	Camden Row, Dublin 2	Nil	N/A
SUSI	Shelbourne Road, Ballsbridge, Dublin 4	Nil	N/A
<b>Centres</b>			
Colaiste Dhulaigh Greendale	Briarfield Villas, Kibarrack, Dublin 5	Nil	N/A
Greendale - Kibarrack Sportshall	Briarfield Villas, Kibarrack, Dublin 5	Nil	N/A
Crumlin CFE* Beauty School	Crumlin Road, Crumlin, Dublin 12	€117,500	16/10/2031
Inchicore Goldenbridge Convent - Church	Goldenbridge, Inchicore, Dublin 8	€45	2027
Inchicore CFE*	6/7 Emmet Road, Inchicore, Dublin 8	€12,672	31/12/2023
Rathmines CFE	Town Hall, Rathmines, Dublin 6	Nil	2081
Rathmines CFE	1 Holmville Place, Rathmines, Dublin 6	€9,523	Discussions Ongoing DCC
Ballyfermot Youthreach	49 Rossmore Avenue, Ballyfermot, Dublin 10	€50,000	01/08/2020
Crumlin Youthreach*	Arnagh Road, Crumlin, Dublin 12	€67,500	16/10/2031
North Great George's Street Youthreach	20 North Great George's St, Dublin 1	Nil	2735
Pleasant St Youthreach	16 Pleasant Street, Dublin 8	Nil	
Sherrard Street Youthreach	7 Upper Sherrard Street, Dublin 1	€33,000	01/05/2025
Transition Centre Youthreach	10A Parnell Square, Dublin 1	€195,000	01/04/2024
Pathways Project	1A Parnell Court, Granby Road, Dublin 1	€31,100	01/08/2027
Malahide Yacht Club	Malahide, County Dublin	€20,000	31/08/2024
Coolock Youthreach (renamed from Kilmore Youthreach)	Clonsillaugh Road, Coolock	€20,000	31/10/2039
St Joseph's Adult Literacy Centre	Barry Road, Finglas, Dublin 11	€20,000	01/09/2039
Ballsbridge CFE	Shelbourne Road, Ballsbridge, Dublin 4	Nil	2097
Scutside Inner City Adult Education Services	1st Floor, Garland House, 28/30 Rathmines Park, Dublin 6	€43,247	01/08/2031
Cathal Brugha Campus	Marlborough Street Building, Dublin 1	Nil	31/12/2023

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2022

45 Property (continued)

45C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
<b>Primary level, Post Primary Level and Centres</b>				
<b>Centres</b>				
Whitehall CPE	Mobhi Road, Glasnevin, Dublin 9	Licensed	Nil	2024
Ballymun Youthreach	Old Ballymun Corp. Ballymun Road, Dublin 9	DES/Licence	N/A	N/A
Educational Unit Mountjoy	Mountjoy Prison, NCR, Dublin 7	Other	N/A	N/A
Crumlin Childrens Hospital School	Crumlin Childrens Hospital, Dublin 12	Other	N/A	N/A
Cabra Adult Education Service	Bungalow 1, Marian Campus, Ratoath Road, Dublin	Other	€10,666	31/12/2023
Tillys	16 - 18 Sean MacDermott Street	Licensed	€1.00	11/09/2023
<b>45D Properties in use by a 3rd Party</b>				
Category	Location	Status	Annual Rent per agreement	Expiry Date
n/a	n/a	n/a	n/a	n/a
<b>45E Properties not in use:</b>				
<b>Centres</b>				
Whitehall CPE	Swords Road, Whitehall, Dublin 9	Owned	n/a	n/a

Notes:

**Owned** - City of Dublin ETB/DE hold full title and ownership of these properties.

**Leased** - City of Dublin ETB holds a lease for these properties.

**Licensed** - City of Dublin ETB holds a licence for these properties. A Licence is used for shorter term agreements where City of Dublin ETB do not wish to commit to a long term lease due to operational reasons and funding.

City of Dublin ETB Properties in use by a third party also operate under a licence agreement as City of Dublin ETB 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 City of Dublin ETB only manage the property or part thereof. City of Dublin ETB is not the owner or the patron.

**Service Level Agreement** - Similar to Managed Properties.

**PPP**- Public Private Partnership

## City of Dublin Education and Training Board

### Notes to the Financial Statements - Year Ended 31 December 2022

#### 46 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact has continued throughout 2022.

Measures taken by our government to contain the virus have affected how we operate.

City of Dublin 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, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, City of Dublin 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 a financial implication for City of Dublin ETB 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 Operational supports for a full return to school - €194,640
- Department of Education - COVID 19 Capitation funding supports - €274,284
- Department of Education - COVID 19 Additional Supervision Arrangements - €236,810
- SOLAS - COVID 19 PET overheads - €550,000
- SOLAS Mitigating Against Educational Disadvantage (REACH) - €1,400,000

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
- Enhanced ventilation
- Software licences and IT equipment
- Learner Assistance
- Reach Out/Mentoring
- COVID 19 Exceptional Circumstances

On 30/09/2022, City of Dublin ETB refunded the Department of Education unspent COVID 19 funding of €493,414.

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

- City of Dublin 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 City of Dublin ETB developed and implemented additional control measures as required.
- The Department 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.

City of Dublin ETB 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.

#### 47 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2022 were approved by the Board of City of Dublin Education and Training Board on 30th March 2023.