

**Cork Education and Training Board**

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

# **Cork Education and Training Board**

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

	<b>Page</b>
Statement of Board Responsibilities	3
Statement on Internal Control	4
Comptroller and Auditor General Audit Report	5
Operating Statement	6
Statement of Current Assets and Current Liabilities	7
Notes To The Financial Statements	8-26

## **Cork Education and Training Board**

### **Statement of Board Responsibilities**

Cork Education and Training Board was established on 1st 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, NPD Delivery and Reform, all proper and usual accounts of the monies received or expended by it.

In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of ETB financial statements.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) disclose and explain any material departures from the standard accounting policies.

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013.

The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature:



Cllr. Patrick Gerard Murphy  
Chairperson

Date: 21/3/2024



**cetb**

Bord Oideachais agus  
Oiliúna Chorcaí  
*Cork Education and  
Training Board*

## **Cork Education and Training Board**

### **Statement on Internal Control 2022**

Cork 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, Cork ETB took over the Assets, Liabilities and functions of the former Vocational Education Committees of County Cork and City of Cork. With effect from 1<sup>st</sup> January 2014, Cork ETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training Centre/s.

The Code of Governance for ETBs is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by Cork ETB at its April 2019 meeting.

A new Board was constituted for Cork ETB in September 2019, and at its meeting February 2020, the Board completed the appointment of new Finance and Audit and Risk Committees.

#### **Responsibility for the System of Internal Control**

As Chairperson of Cork 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 Cork ETB achieving its objectives.

The system of internal control operated in Cork 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 Boards Oversight Framework includes:**

The Board's monitoring and review of the effectiveness of the system of internal controls is informed by:

- The Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Recommendations made by the Internal Audit Unit – ETBs
- Work of the Audit and Risk Committee and the Finance Committee.

### **Audit and Risk Committee**

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met five times in 2022. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Audit Register
- Compliance Audit Report
- Risk Management Reports from DOSD/Chief Risk Officer
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Directors of OSD, Director of FET, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer provided reports on operation of controls, finances and met with the Audit and Risk Committee.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 14th 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 five times in 2022. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2022(AFS)
- Recommendation to the Board of AFS 2022
- Monthly Income and Expenditure Accounts
- Risk Management Reports from DOSD/Chief Risk Officer

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

The Finance Committee reviewed the Annual Financial Statements 2022 on 20<sup>th</sup> 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-ETB), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

**Comprehensive:** System of internal control is adequate and operates effectively.

**Adequate:** System of internal control is generally adequate and operates effectively.

**Inadequate:** System of internal control is inadequate and does not operate effectively.

The following internal audit reviews were carried out in the period from the 01 January 2022 - 31 December 2022;

An audit of Music Generation.

An audit of Youth Services.

An audit of Internal Controls.

### **Breaches of system internal control Procurement-**

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

Based on analysis of 2022 expenditure in areas where an organisation- wide eTenders process is appropriate, expenditure totalling €3,217,374 ex. VAT has been identified as non-compliant, where total procurement values exceeded thresholds of €25,000 for goods and services or €50,000 threshold for Buildings works by category/supplier. The detail of this is as follows:

- i. Expenditure of €275,456 for cleaning services for schools, colleges and centres paid to five different companies for a range of cleaning services.
- ii. Expenditure of €214,276.66 for the supply and installation of classroom flooring.
- iii. Expenditure of €227,039 for school and office furniture.
- iv. Expenditure of €120,688 for the supply of metals for engineering classes.
- v. Expenditure of €141,951 for the supply of welding equipment and consumables to two suppliers.
- vi. Expenditure of €199,085 for minor building repairs and maintenance paid to 5 suppliers.
- vii. Expenditure of €143,748 for printing paid to two suppliers.
- viii. Expenditure of €30,965 for the supply of veterinary products, paid to one supplier.
- ix. Expenditure of €42,618 for exam papers and correction services.
- x. Expenditure of €91,141 to travel agents paid to two suppliers.
- xi. Expenditure of €75,389 for hair and beauty products paid to one supplier.
- xii. Expenditure of €58,402 for the supply of Managed Print Services -photocopier rental, stationery and office furniture, paid to one supplier.

- xiii. Expenditure of €63,776 paid to one supplier for the supply of School Art Materials for schools and centres.
- xiv. Expenditure of €114,404 paid to two suppliers for wood materials and construction materials across schools and centres.
- xv. Expenditure of €59,775 paid to one supplier for canteen food supplies across two centres.
- xvi. Expenditure of €146,437 paid to three suppliers of outdoor education activity centres.
- xvii. Expenditure of €141,699 paid to two suppliers for electrical consumables for apprenticeship training by one centre.
- xviii. Expenditure of €38,593 paid to one supplier for tools.
- xix. Expenditure of €54,372 with 1 supplier for range of school class materials.
- xx. Expenditure of €44,552 with 1 supplier for sports goods.
- xxi. Expenditure of €45,249 with 1 supplier for security services and alarm installation.
- xxii. Non-compliant expenditure of €887,758 was identified in ICT to four suppliers.

Cork ETB Corporate Procurement Plan sets out actions to address areas of identified non-compliance and other Cork ETB procurement needs. Cork 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.

## **Fraud**

No incidents were reported under Cork ETBs Fraud Policy in 2022.

## **Major Capital Build**

CETB have significant school developments ongoing including additional accommodation at St Brogans Bandon – multistage project, Coláiste Pobail Naomh Mhuire, Buttevant stage 2a Scoil Aonghusa-Stage 2b and St Colemans.

Stage 1 projects include: Coláiste Choilm- Ballincollig, Carrignafof –Cobh, Coláiste Treasa-Kanturk., Schull CC,

Non-ETB school support provided to Holywell NS, Carrigaline and Dromahane NS.

Stage 5 and final completion works are ongoing at Carrigaline Campus, Davis College and Clonakilty. In all cases contractor engagement continues. Davis college excess soil disposal proposal has been developed.

All stages of these and other Capital Building Projects are conducted in line with Department of Education and Skills technical guidelines and with approvals from the Department of Education as required.

## **Protected disclosures**

Cork ETB received no protected disclosures in 2022 under the Protected Disclosure Act 2014

## **Risk Management**

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

## **Comparatives Analysis**

The previous year comparative figures are attached in appendix.

The total non-compliant spend has decreased by €1,178,166 from the previous year, of €4,395,540. Increased costs contributed to thresholds levels been exceeded at supplier level.

## **Issues progressing at Sectoral level**

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

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. Cork 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.

As a sector ETB's are working closely with ESBS who have established a SPS project team to address the remediation of pension contributions, calculation of referable amounts; preparation of databank returns and issuing of benefit statements. As part of the schedule, it is anticipated that cumulative Benefit Statements will be ready for issuing by end of November 2023.

### **Payroll Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. Cork ETB staff payroll migrated to ESBS in Q2 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. On the 1st of January 2022, Cork ETB went live on Sun Financials v6.4 and DCS P2P, replacing their existing SAP system in use in the Training Centre as part of a project to consolidate the existing financial management systems in use in the ETB. CETB commence financial services migration in 2023.



## Covid-19 Pandemic

COVID mitigation measures were scaled back during 2022 including the range of supports which were provided to the organisation in terms of managing risk and operational issues. The Risk Register was updated to reflect Covid19 related risks. During the period of the Covid-19 pandemic Cork ETB has not identified significant breaches or deficiencies in controls or any known issues which may materially impact on the Financial Statements. While pandemic restrictions are unwinding particularly during Q1 2023, schools and centres continue to experience COVID related disruption. In September 2022 COVID cleaning and PPE grants were replaced by a COVID Capitation payment. COVID teacher substitution was ceased.

## Annual Review of Controls

Cork ETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit Committee at its meeting on the 14th of March 2023, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2022 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included.

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of March 14<sup>th</sup>, 2023, The Audit Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- The Audit Committee presented a report (verbally and by written report) on the review of controls to the Board on 23rd March 2023.
- A review of Governance and Control activities in 2022 including:
  - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive
  - Reports from the Chief Executive, Director of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
  - Reports from the Chief Executive, Director of OSD, Director of FET, Head of Finance, Head of Human Resources, Head of Corporate Services and Adult Education Officer 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 DOSD/Chief Risk Officer
  - 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 21st of March 2024.

Chairman

Signed: \_\_\_\_\_

Date: 21/3/24

## Responsibilities of Board Members

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

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

## Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Cork 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.



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Cork Education and Training Board

## Opinion on the financial statements

I have audited the financial statements of Cork 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 statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities, and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2022 and the state of affairs of the Board at 31 December 2022; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

## *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Cork 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 a statement of Board responsibilities, a 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 the Board incurred significant expenditure in 2022 where the procedures followed did not comply with public procurement guidelines, and sets out the steps taken or planned by the Board to address this matter.

Seamus McCarthy  
Comptroller and Auditor General

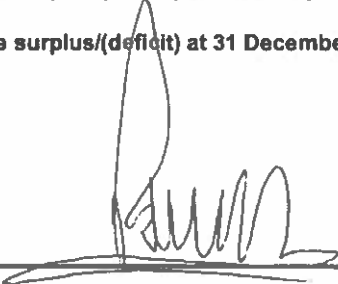
1 April 2024

**Cork Education and Training Board**

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

	Note	Year ended 31/12/2022 €	Year ended 31/12/2021 €
<b>RECEIPTS</b>			
Post Primary Schools & Head Office Grants	3	117,810,646	109,729,507
Primary School Grants	4	452,712	260,648
Further Education and Training Grants	5	82,403,385	75,404,568
Youth Services Grants	6	4,765,882	4,247,810
Agencies & Self-Financing Projects	7	10,840,778	9,230,164
Capital	8	23,083,880	34,454,780
		<b>239,357,283</b>	<b>233,327,477</b>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office	9	117,347,770	107,893,278
Primary School	10	415,677	203,518
Further Education and Training	11	85,567,209	75,427,934
Youth Services	12	4,899,461	4,144,407
Agencies & Self-Financing Projects	13	10,205,709	8,821,678
Capital	14	17,981,192	35,880,892
		<b>236,417,018</b>	<b>232,371,707</b>
<b>Cash surplus/(deficit) for year</b>		2,940,265	955,770
<b>Movement in other net current assets</b>	25	-1,774,891	-902,281
<b>Accrual revenue surplus/(deficit) for Year</b>		1,165,374	53,489
<b>Revenue surplus/(deficit) at 1 January</b>		1,807,375	1,753,886
<b>Revenue surplus/(deficit) at 31 December</b>	16	<b>2,972,749</b>	<b>1,807,375</b>

Signed:



Chairperson: Cllr. Patrick Gerard Murphy

Date: 21/3/2024

Signed:



Chief Executive: Denis Leamy

Date: 21/3/2024

The notes on pages 8 to 26 form part of these Financial Statements

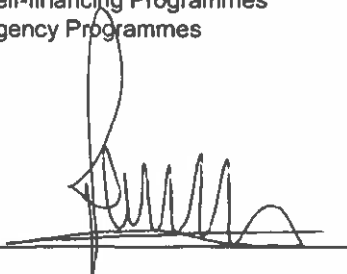
## Cork Education and Training Board

### Statement of Current Assets and Current Liabilities as at 31st December 2022

	Note	31/12/2022 €	31/12/2021 €
<b>Current Assets</b>			
Recurrent State Grants	17	1,037,674	497,113
Capital State Grants	18	2,642,476	4,722,764
Other Recurrent Income	19	211,213	554,596
Third Party Debtors	20	624,139	635,216
Bank Balance		27,272,030	24,332,846
		31,787,532	30,742,535
<b>Current Liabilities</b>			
Recurrent State Grants	21	8,766,348	12,085,601
Capital State Grants	22	8,677,500	6,057,333
Other Recurrent Income	23	8,087,525	7,797,407
Pay & Expense liabilities	24	3,073,209	2,783,538
Monies Held In Trust		210,200	211,281
		28,814,782	28,935,160
<b>Net Current Assets / (Liabilities)</b>		<b>2,972,749</b>	<b>1,807,375</b>
<b>Represented by</b>			
Revenue surplus/(deficit)	16	2,972,749	1,807,375

	Retained Surplus / (Deficit)	Accrual Revenue Surplus / (Deficit)	Retained Surplus / (Deficit)
<b>Analysis of revenue surplus/(deficit)</b>	<b>31/12/2022</b>	<b>For 2022</b>	<b>31/12/2021</b>
<b>Programme</b>	<b>€</b>	<b>€</b>	<b>€</b>
Schools & Head Office	2,517,586	1,068,323	1,449,263
Capital	88,960	88,960	-
Self-financing Programmes	214,295	-37,329	251,624
Agency Programmes	151,908	45,420	106,488
	2,972,749	1,165,374	1,807,375

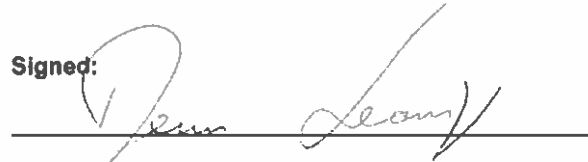
Signed:



Chairperson: Cllr. Patrick Gerard Murphy

Date: 21/3/2024

Signed:



Chief Executive: Denis Leamy

Date: 21/3/2024

The notes on pages 8 to 26 form part of these Financial Statements

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

#### 1 Accounting Policies

##### 1.1 Significant Accounting Policies

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

##### 1.2 General Information

Cork Education and Training Board was established on 1st 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 Preparation

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, NPD Delivery and Reform. They consist of an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the financial statements including Accounting Policies.

##### (b) Revenue and Expenditure Recognition

###### *Revenue*

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

###### *Expenditure*

###### *Pay*

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

###### *Non Pay*

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

###### *Allowances*

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

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

##### (c) Asset and Liabilities Recognition

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

###### *Recurrent State Grants*

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

###### *Capital Grants*

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

###### *Other Recurrent Income*

###### *Agency and Self - financing Projects*

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

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

#### 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 National Development Plan 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 National Development Plan 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. ETB's are responsible for the administration of their pensions. Pension funds are provided by the Department of Education. Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

**(g) Lease Rentals**

All lease rentals are expensed as incurred.

2 Cork Education and Training Board provides Education and Training as set out below :

Service	Number of Locations *	Number of Participants**	Number of Beneficiaries ***
Primary Level	3	258	-
Second Level & Post Leaving Cert.	28	12,992	-
Further Education and Training	92	-	18,984
Part-time / Night Classes	10	-	2,749

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

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

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

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

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2022**

	Year Ended 31/12/2022 €	Year Ended 31/12/2021 €
<b>3 Post Primary Schools &amp; Head Office Receipts</b>		
Department of Education		
Pay	104,827,278	98,052,982
Non Pay*	5,756,113	4,883,028
Associated Programmes	5,534,846	5,167,183
Department of Education-sub total	<u>116,118,237</u>	<u>108,103,193</u>
Tuition Fees	1,282,128	1,343,643
Irish Public Bodies	202,581	282,141
Negative Interest Refund**	227,700	-
Other	-	530
	<u>1,692,409</u>	<u>1,826,314</u>
	<u><b>117,810,646</b></u>	<u><b>109,729,507</b></u>

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

\*\*AIB Bank refunded negative interest charges in March 2022 which related to the period October 2018 to December 2021

	Year Ended 31/12/2022 €	Year Ended 31/12/2021 €
<b>4 Primary School Receipts</b>		
Department of Education	<u>452,712</u>	<u>280,648</u>
<b>5 Further Education and Training Receipts</b>		
SOLAS	82,346,958	75,347,873
Department of Further and Higher Education, Research, Innovation and Science	56,427	56,695
	<u>82,403,385</u>	<u>75,404,568</u>
<b>6 Youth Service Receipts</b>		
Department of Children, Equality, Disability, Integration and Youth	4,531,916	4,190,222
Department of Tourism Culture Heritage & Gaeltachta	30,000	
Department of Education	100,000	
Foroige	44,362	
Department of Health	59,604	57,588
	<u>4,765,882</u>	<u>4,247,810</u>



**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2022**

**7 Agencies and Self-Financing Projects**

**AGENCIES**

Item	Project	Sponsoring Department/Funder	Year Ended 31/12/2022 €	Year Ended 31/12/2021 €
1	School Completion	Health Service Executive	898,721	729,111
2	ADM Childcare	DCEDIY/SOLAS/Pobal	385,607	310,611
3	School Meals	Dept Of Employment Affairs and Social Protection	1,607,147	1,558,630
4	Music Generation	Various	372,542	526,852
5	Erasmus	Leargas	455,235	38,115
6	Examinations	State Examinations Commission	420,133	279,671
7	Sports Hall/Complex Management	Cork City Council/Various	133,734	99,554
8	Others - 24 in Number**	Various	712,680	486,706
			<u>4,985,799</u>	<u>4,029,250</u>

**SELF-FINANCING PROJECTS**

1	School Activities	Parents/ Students	4,405,303	3,277,144
2	Outdoor Education Centre	Education and Skills/Parents	325,943	700,511
3	Creche Local Funds	Parents/ Students	455,044	447,065
4	Exam Fees	Parents/Students	288,228	216,079
5	PLC Fees	Parents/Students	1,370	256,272
6	Tomar Scholarship Scheme	Community Foundation For Ireland	77,000	167,500
7	Others - 10 in Number**	Various	209,848	75,834
8	Insurance Claims	Irish Public Bodies	92,243	60,509
			<u>5,854,979</u>	<u>5,200,914</u>

**Total**

10,840,778      9,230,164

**8 Capital Receipts**

	Year Ended 31/12/2022 €	Year Ended 31/12/2021 €
Department of Education	20,461,350	33,223,235
SOLAS	2,506,206	1,231,545
Other	116,324	-
	<u>23,083,880</u>	<u>34,454,780</u>

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2022			Year Ended 31/12/2021
	Pay €	Non Pay €	Total €	Total €
<b>PAY</b>				
Instruction	97,603,187		97,603,187	90,267,191
Administration	5,281,406		5,281,406	5,337,550
Maintenance	2,237,717		2,237,717	2,600,998
	<u>105,122,310</u>		<u>105,122,310</u>	<u>98,205,739</u>
<b>NON PAY</b>				
		6,247,008	6,247,008	6,110,944
<b>ASSOCIATED PROGRAMMES</b>				
School Services Support Fund	152,498	1,151,695	1,304,193	1,178,543
Book Grant	-	346,703	346,703	296,551
Deis Grant & Home School Liaison	69,295	340,044	409,339	287,528
Transition Year	24,161	120,961	145,122	153,322
Bus Escort Grant	311,588	-	311,588	174,555
Junior Certificate Schools Programme	1,547	72,761	74,308	47,976
Special Equipment Grant	-	92,330	92,330	69,725
Covid Expenditure	533,897	1,944,407	2,478,304	1,091,381
State Examinations	83,617	242,921	326,538	161,133
ICT Digital Divide	-	329,833	329,833	-
Other -9 in Number	31,180	129,014	160,194	115,881
	<u>1,207,783</u>	<u>4,770,669</u>	<u>5,978,452</u>	<u>3,576,595</u>
	<u>106,330,093</u>	<u>11,017,677</u>	<u>117,347,770</u>	<u>107,893,278</u>

10 Primary School Payments	Year Ended 31/12/2022			Year Ended 31/12/2021
	Pay €	Non Pay €	Total €	Total €
Capitation Grant	-	157,161	157,161	95,396
Ancillary Service Grant	73,870	56,080	129,950	52,717
Book Scheme Grant	-	8,778	8,778	7,358
Miscellaneous Grants	-	1,763	1,763	794
Covid Expenditure	6,247	111,778	118,025	47,253
	<u>80,117</u>	<u>335,560</u>	<u>415,677</u>	<u>203,518</u>

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2022**

11 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>					
VTOS	406,978	164,396	1,161,776	1,733,150	1,953,993
Youthreach	4,326,803	1,053,809	1,231,650	6,612,262	6,331,675
Adult Literacy & Community Education	3,875,096	1,228,184	-	5,103,280	3,992,134
Back to Education Initiative	1,244,309	299,260	-	1,543,569	1,376,958
Innovation Fund	-	40,712	-	40,712	43,269
Adult Education Guidance Service	459,469	19,197	-	478,666	444,606
QQI Locally Devised Assessment	244,756	-	-	244,756	277,128
PLC Capitation	-	348,216	-	348,216	111,989
PLC Rent	-	236,720	-	236,720	458,444
PLC SSSF	7,942	279,660	-	287,602	325,409
PLC Non Pay	-	637,774	-	637,774	567,317
PLC Pay	22,164,982	-	-	22,164,982	20,879,253
Co-Operation Hours	3,234,807	61,469	-	3,296,276	2,890,624
QQI Authentication & Quality Framework	117,546	27,772	-	145,318	114,327
Continuing Professional Development	161,240	116,486	-	277,726	118,917
TEL(SOLAS)	244,307	597,541	-	841,848	911,321
Learner Support	455,307	31,330	-	486,637	185,917
Unemployment Blackspots	79,600	115,544	-	195,144	265,755
Promotion/Advertising FET	-	207,049	-	207,049	169,268
FE Facilities Upgrade	-	1,246,543	-	1,246,543	1,778,718
FE Quality Costs	235,345	970	-	236,315	391,281
SOLAS ICT	-	11,738	-	11,738	13,505
Learners With Disabilities	341,547	67,010	-	408,557	318,111
Mitigating Against Educational Disadvantage	-	775,870	-	775,870	538,651
Covid Expenditure	51,070	175,274	-	226,344	376,526
Explore Programme	-	174,116	-	174,116	41,779
Workplace Basic Education	86,907	8,426	-	95,333	96,830
Skills To Advance	-	232,160	-	232,160	97,227
Outdoor Education Centre Pay	451,516	-	-	451,516	-
Innovative Projects	-	117,744	-	117,744	50,000
Specialist Training Providers (STP)	-	2,979,308	1,901,815	4,881,123	3,959,383
Local Training Initiatives	-	1,908,724	767,982	2,676,706	2,670,143
Skills Training	-	1,198,780	512,510	1,711,290	1,703,168
Community Training Centres	-	1,593,624	633,857	2,227,481	2,390,847
Traineeships	-	59,056	215,365	274,421	612,218
Apprenticeship	40,449	1,149,724	12,734,951	13,925,124	9,017,090
Apprenticeship 2016+	604,678	498,752	-	1,103,430	847,027
Training Centre Staff & Operations	7,279,338	2,198,706	-	9,478,044	8,541,311
Evening Courses	117,078	93,709	-	210,787	187,456
On-Line/Blended Learning/Library	-	108,686	-	108,686	240,993
Others-10 In Number	73,919	38,275	-	112,194	137,366
<b>Total</b>	<b>46,304,989</b>	<b>20,102,314</b>	<b>19,159,906</b>	<b>85,567,209</b>	<b>75,427,934</b>

**12 Youth Services**

Regional Task Force	50,610	10,049	-	60,659	53,667
Local Creative Youth Partnership	37,257	99,173	-	136,430	-
Y.P.F.S.F. Capital	-	283,876	-	283,876	159,602
Youth Information	-	134,264	-	134,264	130,355
SPY (Youth Work Act )	-	55,000	-	55,000	65,635
Youth Club Grant	-	274,734	-	274,734	236,537
Youth Work Services	303,681	57,812	-	361,493	293,380
Youth-Link Point Services	-	-	-	-	142
Youth Employability	-	120,000	-	120,000	-
Revised Youth Funding Scheme	-	-	-	-	4,323
Targeted Youth Funding Scheme	-	56,492	-	56,492	-
UBU-Your Place Your Space	-	3,416,213	-	3,416,213	3,016,288
ICT Investments Grant	-	-	-	-	15,062
Covid Expenditure	-	-	-	-	134,686
Other -1 in number	-	300	-	300	34,730
<b>Total</b>	<b>391,548</b>	<b>4,507,913</b>	<b>-</b>	<b>4,899,461</b>	<b>4,144,407</b>

Cork Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

13 Agencies and Self-Financing Projects

AGENCIES

Item	Agencies	Sponsoring Department/Funder	Year Ended 31/12/2022		Year ended 31/12/2021	
			Pay €	Non Pay €	Total €	Total €
1	School Completion	Health Service Executive	692,405	123,827	816,232	735,330
2	ADM Childcare	DCEDIY/SOLAS/Pobal	367,016	3,918	370,934	308,816
3	School Meals	Dept Of Employment Affairs and Social Protection	-	1,420,312	1,420,312	1,621,199
4	Music Generation	Various	418,818	61,694	480,512	475,922
5	Erasmus	Leargas	-	618,665	618,665	25,911
6	Examinations	State Examinations Commission	334,650	145	334,795	380,554
7	Sports Hall/Complex Management	Cork City Council	100,714	16,997	117,711	106,964
8	Others - 18 in Number	Various	171,877	201,664	373,541	520,638
			<b>2,085,480</b>	<b>2,447,222</b>	<b>4,532,702</b>	<b>4,175,334</b>

SELF-FINANCING PROJECTS

1	School Activities	Parents/ Students	453,865	3,692,310	4,146,175	3,113,601
2	Outdoor Education Centre	Education and Skills/Parents	139,344	173,820	313,164	580,985
3	Crèche Local Funds	Parents/ Students	280,371	54,266	334,637	362,289
4	Exam Fees	Parents/Students	8,964	236,445	245,409	177,947
5	PLC Fees	Parents/Students	-	254,244	254,244	185,076
6	Tomar Scholarship Scheme	Community Foundation For Ireland	10,569	130,868	141,437	149,176
7	Others - 9 in Number	Various	37,276	139,644	176,920	86,677
8	Insurance Claims	Irish Public Bodies	-	61,021	61,021	10,593
			<b>930,369</b>	<b>4,742,618</b>	<b>5,673,007</b>	<b>4,646,344</b>
<b>Total</b>			<b>3,015,869</b>	<b>7,189,840</b>	<b>10,205,709</b>	<b>8,821,678</b>

14 Capital Payments

		Year Ended	Year Ended
		31/12/2022	31/12/2021
		Total €	Total €
	New School/Prefabricated Accommodation/Loose Furniture & Equipment	650,504	17,367,455
Carrigaline Education Campus	ICT Grant	-	218,865
Carrigaline Education Campus	New School Refurbishment	289,724	2,738,830
Carrigaline Special School	Prefabricated Accommodation/Loose Furniture/ICT Grant	5,983,601	3,356,266
Carrigtwohill Community College	Additional Classroom/Loose Furniture & Equipment/ICT Grant	147,414	1,239,183
Clonakilly Community College	ICT Grant	-	114,905
Clonakilly Community College	Major Extensions/Summer Works Scheme	306,102	381,517
Colaiste an Chraoibhin	New Build/Summer Works Scheme/ICT Grant	452,118	995,045
Colaiste Choilm	Prefabricated Accommodation/New Build/ICT Grant	418,178	1,162,928
Coachford Community College	Emergency Works Scheme /New Build/ICT Grant	149,170	125,458
Carrignafof Community College	Site Acquisition	-	125,000
Colaiste Treasa	New Build/Summer Works Scheme/ICT Grant	58,720	85,630
Colaiste Treasa	Emergency Works Scheme/ICT Grant	74,966	22,078
Colaiste Daibheid	Emergency Works Scheme/Additional Classroom/ICT Grant	247,933	114,466
Colaiste Ghobnatan	Roof repairs, workshop upgrade & equipment	802,489	861,228
Cork Training Centres	Emergency Works Scheme/Loose Furniture & Equipment/ICT Grant	247,653	809,077
Davis College	Summer Works Scheme/ICT Grant	204,538	61,652
Glanmire Community College	Summer Works Scheme	53,632	120,069
Schull Community College	Prefabricated Accommodation/ICT Grant	637,747	667,918
Scoil Chliodhna - Capital	Summer Works Scheme/Works Scheme	87,514	-
St Aidans Community College	Major Extensions/Prefabricated Accommodation/ICT Grant	3,431,460	1,187,351
St Brogans	Major Extensions/Loose Furniture & Equipment	458,509	1,615,747
St. Colman's Community College	Summer Works/Loose Furniture & Equipment	248,117	-
McEgan College	Additional Classroom/Loose Furniture & Equipment/ICT Grant	592,279	-
Colaiste Fionnchua	Additional Classroom/Prefabricated Accommodation	217,117	426,775
Colaiste Mhuirs	Project Managed	906,970	76,450
Dromahane National School	Covid Minor Works	581,402	927,446
Various	Minor Building Works	733,235	1,079,553
Various			
		<b>17,981,192</b>	<b>35,880,892</b>

Cork Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

15 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office €	Primary Schools €	Further Education and Training €	Programme		Capital €	Total Year Ended 31/12/2022 €	Total Year Ended 31/12/2021 €
				Youth Services €	Agencies and Self-financing €			
State funding received								
Department of Education	116,118,237	452,712	82,346,958	100,000	170,000	20,461,350	137,302,299	142,077,118
SOLAS			56,427			2,506,206	84,853,164	76,579,418
Department of Further and Higher Education, Research, Innovation and Science					420,133		420,133	279,671
State Examinations Commission				4,531,916	56,120		4,588,036	4,245,342
Department of Children Equality Disability Integration And Youth								
Department of Health				59,604			59,604	57,588
POBAL					370,620		370,620	310,611
Department of Social Protection					1,650,954		1,650,954	1,558,630
Léargas					455,235		455,235	38,115
Health Service Executive					954,079		954,079	857,421
Higher Education Authority					36,500		36,500	38,450
NALA					2,382		2,382	5,353
Irish Prison Service					6,500		6,500	4,000
Arts Council					10,360		10,360	76,520
Ealaíon na Gaeltachta					95,000		95,000	24,000
Music Generation Other					83,080		83,080	229,302
Music Generation National Office					202,637		202,637	257,550
Foróige				44,362			44,362	-
Department of Foreign Affairs							-	1,500
Department of Tourism, Culture, Arts, Gaeltachti, Sport and Media				30,000	149,784		179,784	-
ETBI					17,786		17,786	8,061
Other & ETBs							-	73,242
	<b>116,118,237</b>	<b>452,712</b>	<b>82,403,385</b>	<b>4,765,882</b>	<b>4,681,170</b>	<b>22,987,556</b>	<b>231,388,942</b>	<b>226,778,587</b>

**Cork Education and Training Board  
Notes to The Financial Statements - Year Ended 31st December 2022**

15 Analysis of Receipts by Funder (Cont'd)

Funder	Post-Primary Schools and Head Office €	Programme					Capital €	Total Year Ended 31/12/2022 €	Total Year Ended 31/12/2021 €
		Primary Schools €	Further Education and Training €	Youth Services €	Agencies and Self-financing €	€			
<b>Non-State funding applied to State-funded schemes</b>									
Parents/Students	1,262,128						1,262,128	1,343,643	
Irish Public Bodies	202,581						202,581	282,141	
Parents/Students-Outdoor Education					325,943		325,943	210,469	
Other								530	
Cork City Council	227,700				86,826		86,826		
AIB Bank							227,700		
	<b>1,692,409</b>				<b>412,769</b>		<b>2,105,178</b>	<b>1,836,783</b>	
<b>Other Non-State funding</b>									
Parents/Students/Other					5,494,895	116,324	5,611,219	4,321,984	
Cork City Council					103,202		103,202	104,714	
Cork City Partnership					39,542		39,542	55,480	
Cork County Council					32,200		32,200	1,920	
Community Foundation Ireland					77,000		77,000	167,500	
Irish Public Bodies								60,509	
					<b>5,746,839</b>	<b>116,324</b>	<b>5,863,163</b>	<b>4,712,107</b>	
<b>Total</b>	<b>117,810,646</b>	<b>452,712</b>	<b>82,403,385</b>	<b>4,765,882</b>	<b>10,840,778</b>	<b>23,083,880</b>	<b>239,357,283</b>	<b>233,327,477</b>	

Cork Education and Training Board

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

16 Source and Use of funds Primary Grantor Departments/Office	Programme	2022 Grant Amount due from / issued (due to) Grantor		Transfer Receipts direct from Grantor/ other sources		Total receipts per Operating Statements		Local Funding Transfers		Cash expenditure per Operating Statement	Change in Liabilities Debtors	Surplus (Deficit) per Operating Statement for 2022	31/12/2022 Amount due from / (due to) Grantor
		€	€	€	€	€	€	€	€				
		475,978	(90,396,234)	(431,791)	(5,429,044)	(5,429,044)	(104,827,278)	156,276	105,122,310	6,247,008	182,804	1,068,323	983,912
	Pay <sup>a</sup>	-	(5,756,113)	431,791	(1,982,409)	(1,550,618)	(7,448,522)	(156,276)	6,247,008	232,767	1,068,323	(175,639)	(1,187,897)
	Non-Pay <sup>a</sup>	(1,453,712)	(5,534,846)	-	-	(5,534,846)	(5,534,846)	(156,276)	5,978,462	33,127	(33,127)	(1,187,897)	(3,229,013)
	Local Funding Surpluses	(3,838,492)	(452,712)	-	-	(4,291,204)	(4,291,204)	-	415,877	12,818	12,818	(146,379)	(146,379)
	Associated Programmes	(121,892)	(20,481,350)	47,340	(100,000)	(20,481,350)	(20,481,350)	-	10,757,024	285,830	-	(3,885,837)	(3,885,837)
	Capital	(484,781)	(140,000)	-	(30,000)	(140,000)	(140,000)	-	100,000	-	-	(338,152)	(338,152)
	Student Support	(338,152)	(30,000)	-	(30,000)	(30,000)	(30,000)	-	30,000	-	-	-	-
	Local Creative Partnership	-	(140,000)	-	(140,000)	(140,000)	(140,000)	-	-	-	-	-	-
	Féis Mírlú	37,372	(30,000)	(37,372)	(140,000)	(140,000)	(140,000)	-	30,000	-	-	-	(140,000)
	Agency and Self-Financing	-	-	-	-	-	-	-	-	-	-	-	-
	Agency and Self-Financing	-	-	-	-	-	-	-	-	-	-	-	-
	ESBS	9,948	(131,873,235)	(37,372)	(7,121,453)	(7,121,453)	(138,994,707)	-	134,859,471	871,092	1,068,323	(6,139,105)	(6,139,105)
	Total Education and Skills	(6,544,231)	(131,873,235)	(37,372)	(7,121,453)	(7,121,453)	(138,994,707)	-	134,859,471	871,092	1,068,323	(6,139,105)	(6,139,105)
	Other Funders	(5,863,604)	(82,348,658)	-	(82,348,658)	(82,348,658)	(82,348,658)	-	85,393,993	(464,419)	(3,041,865)	(3,041,865)	(3,041,865)
	SOLAS	(839,765)	(2,506,209)	-	(2,506,209)	(2,506,209)	(2,506,209)	-	1,196,905	174,118	(2,149,186)	(2,149,186)	(2,149,186)
	Department of Further and Higher Education, Research, Innovation and Skills	(117,898)	(56,427)	-	(56,427)	(56,427)	(56,427)	-	174,118	-	-	0	0
	Department of Children Equality Disability Integration And Youth Department of Children Equality Disability Integration And Youth Department of Health	83,581	(56,120)	-	(56,120)	(56,120)	(56,120)	-	13,948	(3,035)	18,374	18,374	18,374
	HSE	(606,919)	(4,531,916)	-	(4,531,916)	(4,531,916)	(4,531,916)	-	4,792,372	(280)	(511,085)	(511,085)	(511,085)
	Agency - School Completion Programme	(63,434)	(59,694)	-	(59,694)	(59,694)	(59,694)	-	60,959	141	(62,238)	(62,238)	(62,238)
	Agency - Childcare/Other	(599,742)	(898,721)	-	(898,721)	(898,721)	(898,721)	-	816,232	(1,046)	(684,177)	(684,177)	(684,177)
	HSE	(72,485)	(55,368)	-	(55,368)	(55,368)	(55,368)	-	72,997	2,086	(62,769)	(62,769)	(62,769)
	Popal	11,358	(370,620)	-	(370,620)	(370,620)	(370,620)	-	371,685	802	13,223	13,223	13,223
	Department of Social Protection	65,321	(1,650,964)	(3,343)	(1,650,964)	(1,650,964)	(1,650,964)	-	1,499,067	(413)	(12,332)	(12,332)	(12,332)
	Leasra	(701,888)	(455,235)	-	(455,235)	(455,235)	(455,235)	-	618,605	(1,400)	(539,807)	(539,807)	(539,807)
	State Examinations Commission	124,092	(420,133)	-	(420,133)	(420,133)	(420,133)	-	334,704	243	38,068	38,068	38,068
	Music Generation Ireland	(90,770)	(322,837)	(3,003)	(189,905)	(189,905)	(189,905)	-	480,511	28,785	75,994	75,994	75,994
	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	145,784	(179,784)	-	(179,784)	(179,784)	(179,784)	-	41,169	204	4,587	4,587	4,587
	Ealaíon na Gaeltachta	46,531	(95,000)	-	(95,000)	(95,000)	(95,000)	-	54,613	(90)	6,054	6,054	6,054
	Arts Council Ireland	(65,599)	-	65,599	-	65,599	-	-	-	-	-	-	-
	City Of Dublin ETB	(1,068)	-	1,068	-	1,068	-	-	-	-	-	-	-
	Other Funders (-€50k)	(78,377)	(73,578)	(96,897)	(73,578)	(73,578)	(73,578)	-	84,827	(438)	(134,201)	(134,201)	(134,201)
	Total Other	(8,494,895)	(84,173,688)	(8,434)	(84,173,688)	(84,173,688)	(84,173,688)	-	86,894,831	(379,784)	(7,139,663)	(7,139,663)	(7,139,663)
	Total Non State	(8,158,921)	(8,189,108)	(8,532)	(8,189,108)	(8,189,108)	(8,189,108)	-	5,891,716	0,450	97,051	(6,391,344)	(6,391,344)
	Total	(65,189,897)	(273,832,468)	(273,832,468)	(13,834,829)	(13,834,829)	(239,357,283)	-	238,637,816	389,748	1,168,374	(2,149,011)	(2,149,011)

**Cork Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31st December 2022**

**16 State Funding (Cont'd)**

**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	(21,840,011)	(20,165,685)
Bank Balance (Page 7)	27,272,030	24,332,846
Third Party Debtors (Note 20)	624,159	606,216
Pay & Expense Liabilities (Note 24)	(3,073,209)	(7,783,338)
Monies Held in Trust (Note 4f)	(210,200)	(211,281)
<b>Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities</b>	<b>2,872,749</b>	<b>1,867,376</b>

**Notes**

- a Opening balances Balances are reported on an accruals basis.
- b Pay Department of Education - Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from Retained Superannuation Contributions of €5,417,419. Actual receipts of Retained Superannuation Contributions were €5,423,044 which is €1,625 more than anticipated. Excess income is due to the Department of Education and is not considered part of the current year funding.
- c Non Pay Department of Education - Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €4,281,878 and forecasted locally raised receipts of €1,359,790. In 2022 actual locally raised receipts were €1,530,133 resulting in a surplus of €178,243 versus the amount forecasted. Any surplus receipts are due to the Department of Education and Skills and are not considered part of the current year funding.
- d Surplus/(Deficit) for 2022 Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. CETB had a Revenue Surplus of €1,185,374 for the year ended 31/12/2022 (Per Operating Statement page 9) and an Accumulated Revenue Surplus as at 31/12/2022 of €2,972,749 (Per Operating Statement page 6 and Statement of Current Assets and Current Liabilities page 7).
- e Total State funding The difference between the total amount received from grantors of €225,959,898 above and the total in Note 15 - Funding of €231,388,942 is represented by Retained Superannuation Contributions of €5,423,044



## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

<b>17 Current Assets - Recurrent State Grants</b>	<u><b>31/12/2022</b></u>	<u><b>31/12/2021</b></u>
	<b>€</b>	<b>€</b>
Amount due from Dept. Of Education and Skills		
Pay Grant Underfunding	975,535	463,573
Superannuation Receipts Shortfall	-	12,402
Local Receipts Shortfall	0	-
Associated Grants	62,139	21,138
	<u><b>1,037,674</b></u>	<u><b>497,113</b></u>
<b>18 Current Assets - Capital State Grants</b>	<u><b>31/12/2022</b></u>	<u><b>31/12/2021</b></u>
	<b>€</b>	<b>€</b>
Amount due from Dept. of Education and Skills	2,642,476	4,722,764
Amount due from Solas		
	<u><b>2,642,476</b></u>	<u><b>4,722,764</b></u>
<b>19 Current Assets - Other Recurrent Income</b>	<u><b>31/12/2022</b></u>	<u><b>31/12/2021</b></u>
	<b>€</b>	<b>€</b>
Amount due from Other Programme Funders (State)	211,213	554,596
Amount due from Other Programme Funders (Non State)	-	-
	<u><b>211,213</b></u>	<u><b>554,596</b></u>
<b>20 Current Assets - Third Party Debtors</b>	<u><b>31/12/2022</b></u>	<u><b>31/12/2021</b></u>
	<b>€</b>	<b>€</b>
Community Training Centre	129,110	104,803
Local Training Initiatives	102,034	102,034
Specialist Training Providers	169,668	169,668
Sports Hall Complex	78,551	94,571
Music Generation	27,470	46,225
Trade Debtors	117,306	117,915
	<u><b>624,139</b></u>	<u><b>635,216</b></u>

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

<b>21 Current Liabilities - Recurrent State Grants</b>	<b><u>31/12/2022</u></b>	<b><u>31/12/2021</u></b>
	<b>€</b>	<b>€</b>
Amount due to Dept. of Education and Skills		
- Associated Grants Unspent	3,291,151	3,660,630
- Local Receipts / Receivables Excess	1,364,040	1,463,212
- Community National Schools Excess	146,380	121,962
- Scholarship Grants Unspent	338,152	338,152
Superannuation Receipts Excess	11,625	-
Amount due to SOLAS	3,041,884	5,683,605
Amount due to Department of Children, Equality, Disability, Integration and Youth	510,881	636,918
Amount Due to Department of Health	62,237	63,434
Amount due to Department of Further and Higher Education, Research, Innovation and Science	-	117,689
	<b><u>8,766,348</u></b>	<b><u>12,085,601</u></b>
<b>22 Current Liabilities - Capital State Grants</b>	<b><u>31/12/2022</u></b>	<b><u>31/12/2021</u></b>
	<b>€</b>	<b>€</b>
Amount held for Dept. of Education and Skills	6,465,400	5,217,548
Amount held for Solas	2,212,100	839,785
	<b><u>8,677,500</u></b>	<b><u>6,057,333</u></b>
<b>23 Current Liabilities - Other Recurrent Income</b>	<b><u>31/12/2022</u></b>	<b><u>31/12/2021</u></b>
	<b>€</b>	<b>€</b>
Amount held for Students	558,096	501,814
Amount held for Other Programme Funders (State)	1,821,379	1,765,056
Amount held for Other Programme Funders (Non State)	5,708,050	5,530,538
	<b><u>8,087,525</u></b>	<b><u>7,797,407</u></b>
<b>24 Pay and Expense Liabilities</b>	<b><u>31/12/2022</u></b>	<b><u>31/12/2021</u></b>
	<b>€</b>	<b>€</b>
Pay Liabilities	1,056,111	640,355
Expense Liabilities	2,017,098	2,143,183
	<b><u>3,073,209</u></b>	<b><u>2,783,538</u></b>

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

#### 25 Movement in Other Net Current Assets

	Balance as at 31/12/2022 €	Balance as at 31/12/2021 €	Movement in Year €
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	1,037,674	497,113	540,561
Increase/(Decrease) in Capital State Grants Receivable	2,642,476	4,722,764	-2,080,288
Increase/(Decrease) in Other Recurrent Income Receivable	211,213	554,596	-343,383
Increase/(Decrease) in Third Party Debtors	624,139	635,216	-11,077
	<u>4,515,502</u>	<u>6,409,689</u>	<u>-1,894,187</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	8,766,348	12,085,601	3,319,252
(Increase)/Decrease in Capital State Grant Liabilities	8,677,500	6,057,333	-2,620,167
(Increase)/Decrease in Other Recurrent Income Liabilities	8,087,525	7,797,407	-290,118
(Increase)/Decrease in Pay and Expense Liabilities	3,073,209	2,783,538	-289,671
	<u>28,604,582</u>	<u>28,723,879</u>	<u>119,297</u>
			<u><u>-1,774,891</u></u>

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2022**

**28 Remuneration**

	31/12/2022	31/12/2021
	€	€
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	<u>156,358,236</u>	<u>144,929,231</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising of Basic Pay/Allowances/ Overtime) including Employer's PRSI	<u>156,358,236</u>	<u>144,929,231</u>

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

Pay range	No. Employees	Cost in 2022*
€		€
0 - 59,999	3,187	68,635,544
60,000 - 69,999	265	17,318,865
70,000 - 79,999	402	30,219,171
80,000 - 89,999	304	25,610,778
90,000 - 99,999	55	5,128,321
100,000 - 109,999	34	3,635,340
110,000 - 119,999	26	2,995,629
120,000 - 129,999	16	2,002,245
130,000 - 139,999	5	666,497
140,000 - 149,999	1	145,846
<b>Total</b>	<b>4295</b>	<b>156,358,236</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 Cork ETB consist of the Chief Executive and the Directors of Schools, Further Education, and Organisation Support and Development.

	31/12/2022	31/12/2021
	€	€
<b>Salary</b>	<u>589,709</u>	<u>548,056</u>
<b>(e) Chief Executive Salary and Benefits</b>		
	31/12/2022	31/12/2021
	€	€

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

Basic Salary	<u>131,667</u>	<u>120,825</u>
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The Chief Executive is a member of an unfunded defined benefit public sector pension scheme and his entitlements do not extend beyond the standard entitlements available under the scheme.

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

<b>27 Specific Costs</b>	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	106,621	104,857
Financial / Actuarial	82,874	57,185
Public relations/marketing	584,353	120,952
Human Resources	3,628	131,750
Other	244,666	30,399
Audit Fee (Annual external audit)	62,000	62,500
	<u>1,084,142</u>	<u>507,643</u>
2020 Audit Fees were paid in 2022. The 2021 Audit Fee of €68,200 was paid in 2023		
<b>(b) Legal Costs and Settlements</b>		
	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	3,732	-
Settlements	-	-
	<u>3,732</u>	<u>-</u>
In addition to above, legal costs and settlements were paid by the ETB's insurers.		
<b>(c) Travel and Subsistence</b>		
	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
Travel and subsistence costs comprise:		
<b>Domestic</b>		
- expenses paid to Board Members	23,644	2,145
- expenses paid to employees	223,539	78,735
	<u>247,183</u>	<u>80,880</u>
<b>International</b>		
- expenses paid to employees	87,451	12,776
	<u>87,451</u>	<u>12,776</u>
<b>Total</b>	<u>334,634</u>	<u>93,656</u>
<b>(d) Hospitality</b>		
	<b>31/12/2022</b>	<b>31/12/2021</b>
	<b>€</b>	<b>€</b>
Hospitality costs incurred were:		
Staff Hospitality	1,697	1,790
Other	24	-
	<u>1,721</u>	<u>1,790</u>

**Cork Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2022**

**28 Board members' expenses**

Expenses 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 31st December 2022 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total Expenses €	Total Fees ***
Cllr Patrick Gerard Murphy *			987	737	2,989	4,713	
Cllr Kay Dawson							7,670
Ms. Maura Fitzgibbon			511			511	
Ms Mary Hegarty		5,701	882	98	169	6,850	12,350
Mr. Denis Kirby		245				245	5,834
Cllr Sean Martin							
Cllr Karen Coakley		2,661		36	154	2,851	4,680
Cllr Noel McCarthy							650
Cllr Gobnait Moynihan							
Cllr Alan Coleman (Appointed September 2022)							
Cllr James Kennedy							
Cllr Ben Dalton O'Sullivan							
Cllr Mary Rose Desmond							
Cllr Derry Carty							
Cllr Colette Finn							910
Mr Patrick O Dwyer			537			537	
Mrs Maria McGrath**							
Mr Liam Ahern		176		54		230	4,550
Mr. Declan O'Leary							
Ms Ann Piggott							
<b>Total</b>	<b>0</b>	<b>8,783</b>	<b>2,917</b>	<b>825</b>	<b>3,312</b>	<b>15,837</b>	<b>36,644</b>

\*Cllr Patrick Gerard Murphy is the Cork ETB representative to the ETBI Board and chair of Cork ETB board.

\*\* Mrs Maria McGrath is the Cork ETB representative on NPAETB

\*\*\* Board fees comprise of interview board fees and audit committee member fees

**29 Committee Fees**

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members 2022 2, 2021 1)

Finance Committee (FC) (No. of Non Board FC members 2022 1, 2021 1)

	31/12/2022 €	31/12/2021 €
Audit and Risk Committee (ARC)	4,601	1,131
Finance Committee (FC)	1,370	1,610
<b>Total</b>	<b>5,971</b>	<b>2,741</b>

**30 Chief Executive's Travel Expenses**

Domestic Travel  
Foreign Travel

	31/12/2022 €	31/12/2021 €
Domestic Travel	7,780	1,299
Foreign Travel	1,108	833
<b>Total</b>	<b>8,888</b>	<b>2,122</b>

The Chief Executive is Chair of OECD Local Economic and Employment Development (LEED) Directing Committee. The Committee met in Paris from 17th to 19th November 2022.

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

#### 31 Capital Commitments

At 31 December 2022 Cork ETB had capital commitments of €20,219,370 (2021 €7,081,161).

All of the capital expenditure will be completely Exchequer funded.

#### 32 Lease Commitments

At 31 December 2022 Cork ETB had future minimum lease payments under non- cancellable operating leases as follows:

	31/12/2022	31/12/2021
	€	€
Leases which expire:		
Within one year	2,427,345	1,879,647
Between two and five years	2,955,388	3,362,493
After five years	743,954	1,531,629
	<u>6,126,687</u>	<u>6,773,769</u>

#### 33 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 the 31/12/2022.

#### 34 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.

€4,586,471 was deducted from staff by way of pension levy and paid over to the Department of Education.

#### 35 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 out the project on a phased basis to all ETBs

#### 36 Write-Offs

In 2022 sanction was given by Department of Public Expenditure National Development Plan Delivery 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 €454 was written off on behalf of Cork ETB

#### 37 Annual Contribution to Education and Training Boards Ireland.

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

#### 38 Charity Note

Cork ETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20083274.

#### 39 Transactions with Connected Persons

Cork ETB had no transactions with connected parties in the year.

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

#### 40 INVESTMENT PORTFOLIO as at 31st December 2022

The Board administers four Trust Funds. The income from these Funds may be expended on the purchase of works of art and on student scholarships and prizes. No monies were disbursed from the Trusts from January to December 2022

The Funds are managed by DAVY Stockbrokers.

#### Summary Portfolio Valuation

Security Name	Opening Valuation at 31.12.2021	Closing Valuation at 31.12.2022
	€	€
Equities	3	4
Cash	211,278	210,196
Overall	<u>211,281</u>	<u>210,200</u>

#### Distribution across Trusts

	Total	D. J. Coakley Trust	Scholarship Trust Fund	Nicholas Jones Prize Fund
	€	€	€	€
Dividend Income/Interest	-	-	-	-
Realised losses on investments	-	-	-	-
Portfolio Fees	1,081	865	205	11
Net Loss	1,081	865	205	11
Operating Value of Stocks and Cash	211,281	169,025	40,143	2,113
Closing Value of Stocks and Cash	<u>210,200</u>	<u>168,160</u>	<u>39,938</u>	<u>2,102</u>
% Distribution		80%	19%	1%



Cork Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2022

41 Property  
Cork ETB provides educational services and activities from the properties listed below.

41A Owned  
Primary Level, Post Primary Level and Centres

Category	Location	Annual Rent per agreement	Expiry Date
1	Soil Aonghusa CNS	n/a	n/a
2	CFET Morrisons Island	n/a	n/a
3	Coláiste Ghobhán/Playing Pitch/BOT Walkway	n/a	n/a
4	Coláiste Chaim	n/a	n/a
5	St Brogan's College	n/a	n/a
6	College of Further Education	n/a	n/a
7	Soil Mhúine	n/a	n/a
8	Buttevant Community College	n/a	n/a
9	Carrigaline Education Campus	n/a	n/a
10	Charleville Centre for Further Education	n/a	n/a
11	Clonakilty Community College	n/a	n/a
12	Clonakilty Further Education College	n/a	n/a
13	Coastford College	n/a	n/a
14	Carrignafloy Community College	n/a	n/a
15	Coláiste Spóráin Naofa	n/a	n/a
16	St Aidan's Community College	n/a	n/a
17	Coláiste an Chraobhain	n/a	n/a
18	Glennire Community College/Praibab	n/a	n/a
19	Terence McSwiney Community College	n/a	n/a
20	St Kevitt's, Youth Services	n/a	n/a
21	Coláiste Treasa	n/a	n/a
22	Bishop McEgan College	n/a	n/a
23	Nagle Community College	n/a	n/a
24	Davis College	n/a	n/a
25	College of Further Education	n/a	n/a
26	St Colman's Community College	n/a	n/a
27	St Fanahan's College	n/a	n/a
28	Community College	n/a	n/a
29	CFET Morrisons Island (West Cork Campus)	n/a	n/a
30	Community School (Site)	n/a	n/a
31	CFET Douglas Street Campus	n/a	n/a
32	CFET Douglas Street Campus Church Building	n/a	n/a
33	Coláiste Dáibhidh	n/a	n/a
34	Adult Education Centre	n/a	n/a
35	Youthreach Centre	n/a	n/a
36	Youthreach Centre	n/a	n/a
37	Youthreach Centre	n/a	n/a
38	Youth Link Centre	n/a	n/a
39	Youthreach & Adult Education Centre	n/a	n/a
40	Community Crèche	n/a	n/a
41	Crèche	n/a	n/a
42	CFET Bishopsdown Campus	n/a	n/a
43	Fastnet Marine Sailing Centre	n/a	n/a
44	Outdoor Education Centre	n/a	n/a
45	Planetarium	n/a	n/a
46	Cork College of Commerce - Playing Pitch	n/a	n/a
47	Sports Complex	n/a	n/a
48	Cork Academy of Music	n/a	n/a
49	Ionad Cultúrtha	n/a	n/a
50	Museum	n/a	n/a
51	Ferryway - part site of Old Vocational School	n/a	n/a
52	Site for New Primary School (Purchased for DES)	n/a	n/a
53	Síle for Coláiste Treasa	n/a	n/a

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

Category	Location	Annual Rent per agreement	Expiry Date
41A Property not Owned - Leased			
Administrative Offices			
56 Cork ETB Head Office (1st & 2nd Floor)	21 Lavitts Quay Cork	€ 248,820	08/03/2031
57 Cork ETB Head Office (Ground Floor)	21 Lavitts Quay Cork	€ 91,500	08/03/2031
Primary Level, Post Primary Level and Centres			
58 Coisiste Ghobhainn Car Park/Hard Court Area	Baile Mhuirne	€ 10	31/12/2024
59 Bishop McEgan College - PLC Courses	Units, 2 & 4 Macroom e-Business Park	€ 19,188	31/08/2022
60 Bishop McEgan College - Playing Pitches	Town Park, Macroom	€ 180	31/03/2021
61 Scoil Chloíodhna CNS, Carrigrohilly	GAA Land Rent Complex, Carrigrohilly	€ 187,000	31/12/2023
62 Scoil Chloíodhna CNS, Carrigrohilly	GAA Complex 2 Classrooms	€ 5,500	30/06/2023
63 Scoil Chloíodhna CNS, Carrigrohilly	Prefabs	€ 218,878	01/12/2023
64 Carrigrohilly Community College	Fota Retail Park, Carrigrohilly	€ 325,950	31/12/2023
65 Carrigrohilly Community College - Site 1	Fota Retail Park, Carrigrohilly	€ 100,769	31/12/2023
66 Carrigrohilly Community College- Site 2	Fota Retail Park, Carrigrohilly	€ 500,435	31/12/2023
67 Carrigrohilly Community College- Site 3	Fota Retail Park, Carrigrohilly	€ 307,500.00	31/12/2023
68 Carrigrohilly Community College	Prefabs	€ 97,251.48	30/06/2023
69 College of Commerce	Morrison House, South Terraces, Cork	€ 98,000	18/08/2023
70 St John's Central College	3 & 4 Sawmill Street/6A Rutland Street	€ 70,000	31/05/2016
71 Adult Education Centre	Family Resource Centre, Mahon, Cork	€ 1,200	30/06/2022
72 Adult Education Centre	The Q Centre, Mallow	€ 60,000	31/05/2015
73 Adult Education Centre	Douglas Street, Cork	€ 10	24/11/2060
74 Adult Education Centre	Park Road, Dunmanway	€ 13,000	30/06/2022
75 Adult Education Centre	4A Old Cork Road, Abbey House, Midleton	€ 13,800	31/03/2026
76 Adult Education Centre	Michelstown	€ 8,200	01/12/2025
77 Adult Education Centre	Newmarket	€ 3,500	31/01/2019
78 Adult Education Centre	Carrig House, Cobh	€ 15,000	01/08/2015
79 Adult Education Centre	Ballyphehane/Togher GDP, Cork	€ 3,000	31/12/2021
80 Adult Education Centre	Weir Street, Bandon	€ 33,600	Pending
81 Adult Education Centre	Heron's Wood, Carrigaline	€ 34,440	31/05/2027
82 Adult Education Centre	Churchfield, Cork	€ 0	N/A
83 Adult Education Centre	Technical School, North Road Castlesowbere	€ 25,000	Pending
84 Adult Education Centre	Main Street, Millstreet, Co. Cork	€ 14,400	31/07/2029
85 Adult Education Centre	New Street Macroom Co Cork	€ 41,200	30/06/2030
86 Adult Education Centre	Gurteenoe, Macroom, Co. Cork (Field at Grotto	€ 3,000	31/10/2023
87 Adult Education Centre	Village Chambers, Ballincollig, Co Cork	€ 42,000	31/01/2028
88 Youthreach Centre	Units 4 & 5, Gt Island Enterprise Park, Ballincollig	€ 53,505	31/08/2019
89 Youthreach Centre	Bandon	€ 64,000	31/05/2025
90 Youthreach Centre	Macroom	€ 36,900	30/06/2024
91 Youthreach Centre	Mishon, Cork	€ 18,200	Pending
92 Youthreach/ABLES Centre	The Glen Community Services Building, The Gle	€ 15,660	30/06/2024
93 Cork Learning Support Services & AEGI	Fr Matthew Street/South Mall, Cork	€ 27,500	31/05/2024
94 Youthreach & Adult Education Centre	Plot of Land at Seshkin, Bantay	€ 1	25/09/2065
96 Creche	Douglas Street Cork	€ 10	21/11/2109
96 Camgalline Training Centre	Crosshaven Road Camgalline Co Cork	€ 115,000	27/05/2016
97 West Side Training Centre	Westside Centre, Model Farm Road, Cork	€ 203,156	31/05/2027
98 North Side Community Enterprises	Redemption Road, Cork	€ 35,000	Pending
99 NZB Centre	McMahon's Building, Fermoy, Co. Cork	€ 27,060	31/07/2026
100 Schull Sailing Centre	Schull Co. Cork (Slip Way Only)	€ 127	01/08/2031

**Cork Education and Training Board**  
**Notes to The Financial Statements – Year Ended 31 December 2022**

**41B Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)**

Category	Location	Status	Annual Rent per agreement	Expiry Date
Primary Level, Post Primary Level and Centres				
101 Coliste Chelm	Ballincellig	Licence	€ 10	22/02/2034
102 Coliste Slobain Naofs (Glasshouse)	Kilmurriheen, Togher, Cork	Licence	€3,456	30/04/2022
103 Coliste Pobal Bhearráil (and Gaelscoil)	Bantry	PPP	n/a	n/a
104 Maria Immaculata CC	Dunmanway	PPP	n/a	n/a
105 Dillon's Cross Project	Prefab at the Glen Resource Centre	Licence	€9,000	14/09/2019
106 St. John's Central College	Morris Tyres Garage	Licence	€400 p/w	30/06/2022
107 Coliste Treasa	Kanturk AstroTurf Pitch	Licence	€5,667	25/02/2035

**41C Properties in use by a 3rd Party**

Category	Location	Status	Annual Rent per agreement	Expiry Date
Others				
108 Mallow Youthreach - Creche	Mallow Co. Cork	Owned/Leased Lessor	100	31/08/2023
109 Farnow site Old Vocational School	Fernoy Co. Cork	Owned/Leased Lessor	€0.10	31/10/2079
110 CSMEducate Together	Tramore Road Cork	Owned/Leased Lessor	€2,160	29/05/2021
111 Farranlea Road Pitch	Highfield RFC	Owned/Leased Lessor	€250	31/08/2023
112 Farranlea Road Pitch	Leevale Athletic Club	Owned/Leased Lessor	€250	31/01/2023

**Notes:**

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

Leased - Cork ETB holds a lease for these properties.

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

Cork ETB Properties in use by a third party also operate under a licence agreement as Cork ETB do not issue leases for any of its properties.

PPP- Public Private Partnership

## Cork Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2022

#### 42 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. Cork ETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff such and learners. Notwithstanding the impact of COVID 19, Cork ETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

Since March 2020 the pandemic has had financial implications for Cork 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- €960,183
- Department of Education - COVID 19 Capitation funding supports-€617,939
- Department of Education- COVID 19 Additional Supervision Arrangements- €880,600
- SOLAS- COVID 19 FET overheads- €183,878

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

- Cleaning support
- Hand sanitiser and PPE
- Enhanced Supervision Support
- Minor Works including classroom reconfiguration
- Additional Short term COVID related leases
- Software licences and IT equipment

On 29 September 2022 Cork ETB refunded the Department of Education unspent COVID 19 funding of €1,743,871

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

Cork 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 Cork ETB developed and implemented additional control measures as required.

The Departments of Education and Further and Higher Education, Research, Innovation and Science have put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19

Cork 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, ETB's will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

43 The financial statements were approved by the board of Cork ETB on 21st March 2024.