

Laois and Offaly Education and Training Board

Financial Statements For The Year Ended 31 December 2021

Laois and Offaly Education and Training Board

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Laois and Offaly Education and Training Board

Statement of Board Responsibilities

Laois and Offaly 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 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.

Vice Chairperson

Signature:


Catherine Fitzgerald

Date:

27/09/2013



Statement on Internal Control

Laois and Offaly Education and Training Board (LOETB) came into being on 1 July 2013 under the provisions of the Education and Training Boards Act 2013. On that date LOETB took over the Assets, Liabilities and functions of the former Vocational Education Committees of Counties Laois and Offaly. With effect from January 2014 LOETB took over from SOLAS, the assets, liabilities and the management of the activities of their Training function.

The Code of Governance of ETBs is set out in Circular Letter 002/2019 which issued from the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by LOETB on 28 February 2019.

A new board was constituted for LOETB on 27 August 2019 and at its meeting of 25 November 2019 the board completed the appointment of the new Finance and Audit and Risk Committees.

Responsibility for the System on Internal Control

As provided for under the Education and Training Boards Act 2013, (LOETB) is responsible for reviewing and ensuring the effectiveness of the ETB's internal control.

As Chairperson of LOETB, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal control is maintained and operated. The system can only provide reasonable, and not give absolute assurance, that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely period.

Purpose of the System of Internal Control

The purpose of the system of internal control is to ensure the highest standards of good governance in LOETB. The system of internal control comprises of an entire system of controls, safe-guarding assets, financial and otherwise, including risk management and corporate governance, which have been established by LOETB to:

- Ensure that LOETB meets its Statutory Functions under Section 10 of the 2013 Act;
- Ensure compliance with relevant legislation and funding obligations;

- Ensure that assets are safeguarded;
- Secure the integrity of transactions; and
- Secure as far as possible the accuracy and reliability of records.
- Establishing procedures for identifying and evaluating risks which could prevent LOETB from achieving its objectives

Key Control Procedures

The Board has taken steps to ensure an appropriate control environment by:

- Clearly defining management and staff responsibilities;
- Establishing procedures for identifying and evaluating all risks, which could prevent LOETB from achieving its objectives;
- Establishing procedures for identifying and reporting significant control failures and ensuring appropriate corrective action.

The system of internal control operated in LOETB is based on:

- Detailed administrative policies and procedures;
- Segregation of duties;
- Specific authorisations;
- Internal checks;
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by LOETB
- Review of the systems of internal control carried out by LOETB's Compliance Officer

The Board's Oversight Framework includes:

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

- The Chief Executive who has responsibility for the internal control framework
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports;
- Recommendations made by the IAU-ETBs.
- Review of our Annual Report 2020
- The work of the Audit and Risk Committee (ARC) and Finance Committees.

Audit and Risk Committee:

The Board's oversight of the system of internal control is informed by the work of the Audit and Risk Committee (ARC) who met five times in 2021. The work programme of the ARC included consideration of:

- Internal Audit Reports
- External Audit Reports and Management Letter of C & AG
- Annual Financial Statements
- Risk Management Framework
- Risk Register and Reports
- Audit Register
- Compliance Audit Report
- Opinion Report to the Board as to the adequacy and appropriateness of the System of Internal Control
- Review of Minutes of meetings
- Annual Report of ARC

The CE, Director of OSD, Director of FET, Head of HR, Head of Finance and Head of Corporate Services provided reports and met with the ARC in 2021. The ARC reviewed the effectiveness of the system of internal controls for the relevant reporting period on 25 March 2022.

Finance Committee:

The Board's oversight of the system of internal control is informed by the work of the Finance Committee. The Finance Committee met five times in 2021.

The work programme for the Finance Committee included consideration of:

- Annual Financial Statements 2021 (AFS)
- Recommendation to the Board of the AFS 2021
- Review of monthly income and expenditure Accounts
- Annual Report to the Board

The CE, Director of OSD and Head of Finance reported to the Finance Committee in 2021.

The Finance Committee reviewed the 2021 Annual Financial Statements and recommended their adoption by the Board on 29 March 2022.

Internal Audit

An Internal Audit function is provided by the Internal Audit Unit – Education and Training Boards. The overall opinion is based on the findings identified during the audit and the range of 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 1st January 2021 to 31st December, 2021.

An audit of Youth Services in LOETB was carried out in October 2021 and the finalised report is awaited.

An audit of Payroll in LOETB, in respect of the period 01/09/2020 to 31/08/2021 was carried out in November 2021 and the finalised report is awaited.

Breaches of system of internal control - Procurement

LOETB is fully committed to complying with EU and national procurement regulations and guidelines. LOETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and requirements.

Notwithstanding this LOETB has not met all of its responsibilities in respect of procurement regulations. There are instances where goods and services have been procured locally in line with LOETB's procurement policy but the cumulative value across all sites may exceed the national tendering thresholds.

Based on an analysis of 2021 expenditure in areas where an organisation wide eTenders process is appropriate, expenditure totalling €112,110 has been identified as non-compliant as follows:

Electrical Apprenticeship Class Materials €26,991, Stationery and Schools Books €28,511, Cleaning materials €12,370, Digital Signage €11,304, Scaffolding/Construction Materials €32,934.

LOETB had developed a Corporate Procurement Plan (CPP) for 2021/2022 and we 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.

Protected Disclosures

LOETB received no protected disclosures in 2021 under the Protected Disclosures Act 2014.

Fraud Policy

No incidents were reported under the LOETB Fraud Policy in 2021.

Risk Management

LOETB has a Corporate Risk Management plan in place across the organisation. The Risk Register was reviewed at meetings of the ARC in 2021 and the Committee continues to monitor developments of the LOETB Strategic Risk Management Plan.

Issues progressing at Sectoral level

Breaches of the 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. LOETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2021. 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) has been established to deliver shared services in the Education sector. The migration of LOETB payroll for all staff took place on 2 November, 2019. The ESBS are responsible for the processing of the payroll while LOETB is still responsible for the issuing of instructions to share 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 LOETB and the Department of Education – Education Shared Business Services (ESBS) Centre. These documents provide the framework for the operation of the ESBS-ETB Payroll Shared Services on behalf of the Education and Training Board Sector. I rely on the letter of assurance from the Accounting Officer of the Department of Education that the appropriate controls are exercised in the provision of the payroll shared services by the ESBS to LOETB. A Letter of Assurance was received from the DoE regarding Internal Control and Audit Arrangements for ESBS-ETB Payroll Shared Services (ESBS).

Expenses including Travel and Subsistence

LOETB transitioned their expenses to the ESBS in Q1 2020.

Apprentice and other learner payroll

LOETB has transitioned their apprentice and other learners payroll to the managed payroll service set up by ESBS in 23 March 2020.

LOETB has transitioned their learner payments to the managed service set up by ESBS in Wave 2 (Youthreach and VTOS) 14 February 2022.

Finance Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education Sector. On the 1 January 2021 LOETB migrated part of its accounting function to a new financial management system which is already in use in other ETBs.

COVID-19

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

- An appropriate control environment exists within LOETB. The key message from management to staff was that there was no change to controls or compliance requirements when working remotely because of COVID-19.
- Relevant supports were put in place to assist with remote working including provision of devices and relevant training courses. Daily and weekly reporting mechanisms were also put in place to monitor and maintain employee engagement since the commencement of the COVID-19 pandemic. Wellbeing training sessions were delivered to all staff and staff were reminded of EAP Service.
- Risk Management processes are in place to identify business risks and evaluate their financial implications.
- Business continuity plans were documented for each sector within LOETB to ensure key functions can continue to operate. An assessment of the impact on forecasts, budgets and cash flows were completed and are continuously monitored.
- Appropriate control activities and procedures to address major risks are in place.
- Information and communication systems evolved to meet the remote working needs arising from COVID-19.
- Monitoring and oversight procedures were enhanced to ensure the effectiveness of controls in the remote working environment.

Annual Review of Controls

LOETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on 25 March 2022, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2021 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 the ARC on 25 March, 2022. The ARC 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 and the review of Statements of Internal Control questionnaires carried out by the Compliance Officer.

- A review of internal and external audit reports issued in 2021 and to date in 2022, meeting with representatives of C & AG and IAU, along with an examination of minutes of meetings of the Board, Audit and Risk Committee and Finance Committee, to ensure no inconsistencies in these with the assessment of internal control provided to the ARC in internal Audit Reports and Management representations.
- The Audit and Risk Committee presented a report on the review of controls to the Board on 29 March 2022.
- A review of the Governance and Control activities in 2021 including:
 - Engagement between the ARC, Finance Committee, Board and the executive.
 - Reports from CE, Director of OSD, Director of FET and Director of Schools to the Board.
 - Reports from the Chief Executive, Director of OSD, Director of Schools, FET, Head of Finance, Head of Human Resources and Head of Corporate Services
 - Risk Management Reports from DOSD
 - The Risk Register is kept up to date and presented to the ARC on a regular basis
 - Recommendations by C & AG and management letters
 - Recommendations by IAU-ETB

The Board reviewed and approved this statement at its meeting held on 29 March, 2022.

Signed: Catherine Fitzgerald
 Catherine Fitzgerald, Vice Chairperson, LOETB

Date: 29/03/2022



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Laois and Offaly Education and Training Board

Opinion on the financial statements

I have audited the financial statements of Laois and Offaly Education and Training Board for the year ended 31 December 2021 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 2021 and the state of affairs of the Board at 31 December 2021, 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 Laois and Offaly 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.

I have nothing to report in that regard.

Andrew Harkness

For and on behalf of the
Comptroller and Auditor General
29 September 2022

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 Laois and Offaly 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.

Laois and Offaly Education and Training Board

Operating Statement For The Year Ended 31 December 2021

	Note	Year ended 31/12/2021	Year ended 31/12/2020
RECEIPTS		€	€
Post Primary Schools & Head Office Grants	3	32,621,926	31,977,931
Further Education and Training Grants	4	33,662,281	29,308,562
Youth Services Grants	5	666,554	604,162
Agencies & Self-Financing Projects	6	2,831,416	3,208,579
Capital	7	4,152,493	6,273,049
		<u>73,934,670</u>	<u>71,372,283</u>
PAYMENTS			
Post Primary Schools & Head Office	8	33,651,260	29,867,014
Further Education and Training	9	34,580,511	28,422,575
Youth Services	10	651,742	605,814
Agencies & Self-Financing Projects	11	2,687,259	2,880,024
Capital	12	2,906,098	6,395,111
		<u>74,476,870</u>	<u>68,170,538</u>
Cash Surplus/(Deficit) for Year		(542,200)	3,201,745
Movement in Other Net Current Assets	23	<u>403,531</u>	<u>(2,813,960)</u>
Accrual Revenue Surplus/ (Deficit) for Year		(138,669)	387,785
Revenue (Deficit)/ Surplus at 1 January		472,789	85,004
Revenue (Deficit)/ Surplus at 31 December	14	<u>334,120</u>	<u>472,789</u>

Signed: Catherine Fitzgerald
Catherine Fitzgerald
Vice Chairperson

Signed: Joe Cunningham
Joe Cunningham
Chief Executive

Date: 31/12/2021

Date: 31/12/2021

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

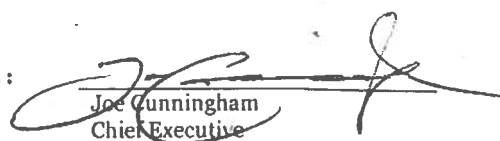
Laois and Offaly Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2021

	Note	31/12/2021 €	31/12/2020 €
Current Assets			
Recurrent State Grants	15	985,369	294,760
Capital State Grants	16	-	-
Other Recurrent Income	17	271,326	236,358
Third Party Debtors	18	25,379	34,076
Bank Balance		6,225,551	6,767,751
		<u>7,507,625</u>	<u>7,332,945</u>
Current Liabilities			
Recurrent State Grants	19	2,355,044	2,728,458
Capital State Grants	20	2,114,767	852,853
Other Recurrent Income	21	619,840	784,555
Pay & Expense liabilities	22	2,083,854	2,494,290
		<u>7,173,505</u>	<u>6,860,156</u>
Net Current Assets / (Liabilities)		<u>334,120</u>	<u>472,789</u>
Represented By			
Revenue Surplus / (Deficit)	14	<u>334,120</u>	<u>472,789</u>

Analysis of Revenue Surplus/ (Deficit)	Programme	Retained	Accrued	Retained
		Surplus/ (Deficit) 31/12/2021 €	Revenue Surplus/ (Deficit) For 2021 €	Surplus/ (Deficit) 31/12/2020 €
	Schools and Head Office	(254,261)	(459,447)	205,186
	Youth Affairs	(39,777)	2,337	(42,114)
	Agency Programmes	628,076	224,374	403,702
	Self-financing Outdoor Education Centre	(27,974)	(22,810)	(5,164)
	Self-financing Programmes	28,056	116,877	(88,821)
	14	<u>334,120</u>	<u>(138,669)</u>	<u>472,789</u>

Signed: 
Catherine Fitzgerald
Vice Chairperson

Signed: 
Joe Cunningham
Chief Executive

Date: 31/12/2021

Date: 31/12/2021

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

Laois and Offaly Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

1 Accounting Policies

1.1 Significant Accounting Policies

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

1.2 General Information

Laois and Offaly 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 ETB 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 Public Expenditure and Reform. They consist of an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the Financial Statements including Accounting Policies.

(b) Revenue and Expenditure Recognition

Revenue

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

Other receipts are recognised on a cash basis.

Expenditure

Pay

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

Non Pay

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

Allowances

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

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

(c) Asset and Liabilities Recognition

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

Recurrent State Grants

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

Capital Grants

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

Other Recurrent Income

Agency and Self - financing Projects

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

Self - financing Projects are programmes run under the complete control of the Board either for the 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.

Laois and Offaly Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

1 Accounting Policies (continued)

(d) Tangible fixed assets

All tangible fixed assets purchased including building, infrastructure, property acquisitions, refurbishment costs, fixtures, fittings, equipment and furniture are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure and Reform.

Superannuation deductions made from employees pay in respect of the schemes are retained by the ETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure and Reform.

The ETB does not make any contributions towards the schemes.

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

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

(g) Leases

All lease payments are expensed as incurred.

2 Laois and Offaly Education and Training Board provides Education and Training as set out below:

Service	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries**
Second Level	9	4,424	
Further Education and Training (FET)****	14		11,028
Part-time / Night Classes****	3		598

* The number of Schools/ Centres from which Laois and Offaly 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.

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

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

3 Post Primary Schools & Head Office Receipts	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Education		
-Pay	28,400,419	28,245,381
-Non Pay	1,881,494	1,909,355
-Associated Programmes	2,178,289	1,703,759
Department of Education -sub total	32,460,202	31,858,495
Tuition fees - Students	38,880	44,852
Irish Public Bodies	122,844	72,676
Bank	-	171
Other	-	1,737
	32,621,926	31,977,931
 4 Further Education and Training Receipts		
	Year ended 31/12/2021 €	Year ended 31/12/2020 €
SOLAS	33,662,281	29,308,562
	33,662,281	29,308,562
 5 Youth Service Receipts		
	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Children, Equality, Disability, Integration and Youth	516,687	454,162
Department of Education	100,000	100,000
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	49,867	50,000
	666,554	604,162

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

6 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Schools Non Public Funds	Parents/Students	605,199	482,793
Music Generation	MG DAC/ETB/Laois Co Co/Parents/ Students/other	556,916	531,586
School Meals Scheme	Department Social Protection	341,009	379,814
School Completion	Tusla	223,095	129,977
ETBI Director Secondment	ETBI	113,484	19,154
Examination Expenses	Exam Bodies SEC	94,410	-
PLC Fees	Students/Parents	65,831	84,144
Insurance Claims	Irish Public Bodies	56,812	-
Bondmans - Tullamore College	Bondsman	-	690,000
Léargas	Léargas	25,225	108,367
Other agency - 7 in Number	Students/Parents/Staff/Blackrock EC/Ot	71,053	84,553
		2,153,034	2,510,388
Self-Financing Projects			
Outdoor Education Centre	Department of Education	224,612	207,930
	Third Party	174,072	50,451
School of Music	Parents/ Students/ETB/Laois Co Co	200,405	161,491
Non Public Bank Accounts	Parents/ Students	45,479	151,959
Other agency - 3 in Number	Students/Parents	33,814	126,360
		678,382	698,191
Total		2,831,416	3,208,579

7 Capital Receipts

	Year ended 31/12/2021 €	Year ended 31/12/2020 €
Department of Education	3,507,493	5,553,742
SOLAS	645,000	719,307
	4,152,493	6,273,049

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

8 Post Primary Schools & Head Office Payments	PAY	Year Ended 31/12/2021			Year ended
		Pay €	Non Pay €	Total €	31/12/2020 Total €
	Instruction	26,542,261		26,542,261	24,136,735
	Administration	2,350,852		2,350,852	2,196,957
	Maintenance	629,120		629,120	566,781
		<u>29,522,233</u>		<u>29,522,233</u>	<u>26,900,473</u>
	NON PAY		2,470,190	2,470,190	1,834,453
	ASSOCIATED PROGRAMMES				
	CL46/20 Covid 19 Enhanced Supervision	234,922	124,865	359,787	97,979
	School Services Support	20,579	258,453	279,032	262,192
	CL46/20 Hand Sanitiser & PPE	-	260,652	260,652	136,815
	Digital Strategy for Schools	-	222,125	222,125	134,089
	DEIS Grant	-	132,144	132,144	83,493
	CL46/20 Cleaning Supports	1,926	119,737	121,663	22,153
	Book Grant	-	95,777	95,777	92,903
	Transport Escort	83,817	-	83,817	70,850
	Additional ICT Grant 2019/2020	-	-	-	72,461
	Other - 13 in Number	32,608	71,232	103,840	159,153
		<u>373,852</u>	<u>1,284,985</u>	<u>1,658,837</u>	<u>1,132,088</u>
		<u>29,896,085</u>	<u>3,755,175</u>	<u>33,651,260</u>	<u>29,867,014</u>

9 Further Education and Training Payments	Pay €	Year Ended 31/12/2021			Year Ended
		Non Pay €	Allowances €	Total €	31/12/2020 Total €
VTOS	942,766	485,759	1,051,960	2,480,485	2,499,451
Youthreach	1,404,534	331,095	455,883	2,191,512	2,226,145
PLC	2,008,110	92,478	-	2,100,588	1,688,510
FET Payroll	4,258,590	127,767	-	4,386,357	3,446,974
Co-Operation Hours	3,903,809	-	-	3,903,809	3,539,838
Traineeships	-	2,447,307	562,562	3,009,869	2,447,963
Apprenticeship	-	1,495,910	1,436,698	2,932,608	1,354,017
FET Operational Costs	-	2,658,050	-	2,658,050	2,754,273
Specialist Training Providers (SIP)	-	1,700,204	643,236	2,343,440	2,320,468
Back to Education Initiative	1,501,032	268,350	-	1,769,382	1,410,863
Community Training Centres	-	1,057,844	521,837	1,579,681	1,319,247
FET Provision Support	372,565	1,028,861	-	1,401,426	311,165
Skills To Advance	-	895,490	-	895,490	745,199
Adult Literacy	682,108	159,516	-	841,624	756,479
Skills Training	-	602,955	25,451	628,406	233,428
Explore	-	-	-	-	20,080
Other 11 in Number	454,856	910,160	92,768	1,457,784	1,348,475
	<u>15,528,370</u>	<u>14,261,746</u>	<u>4,790,395</u>	<u>34,580,511</u>	<u>28,422,575</u>

10 Youth Services Payments	Year Ended 31/12/2021			Year Ended
	Pay €	Non Pay €	Total €	31/12/2020 Total €
UBU	-	224,851	224,851	112,943
Youth Work Act 2017	106,723	12,886	119,609	105,263
Local Creative Youth Partnership	54,245	63,999	118,244	85,079
Local Youth Club	-	73,991	73,991	69,150
CHG Creative Ireland Stimulus Package	-	53,349	53,349	41,620
Targeted Youth Funding Scheme	-	-	-	119,906
Other 5 in Number	-	61,698	61,698	71,853
	<u>160,968</u>	<u>490,774</u>	<u>651,742</u>	<u>605,814</u>

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

11 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2021			Year ended
		Pay €	Non Pay €	Total €	31/12/2020 Total €
Music Generation	MG DAC/ETB/Laois Co Co/Parents/ Students/other	435,488	209,775	645,263	489,066
School Meals Scheme	Department Social Protection	-	393,700	393,700	371,598
Schools Non Public Funds	Parents/Students	1,470	288,368	289,838	337,685
Examination Expenses	State Exams Commission	124,107	-	124,107	681
ETBI Director Secondment	ETBI	114,119	-	114,119	45,179
PLC Fees	Learners	-	109,723	109,723	15,897
School Completion	TUSLA	89,011	10,341	99,352	113,733
Bondsmans - Tullamore College	Bondsman	-	53,633	53,633	454,919
Other Agency - 10 in Number	Students/Parents/Staff/ Blackrock EC/IPB/Other	15,305	103,605	118,910	118,748
		779,500	1,169,145	1,948,645	1,947,506
Self-Financing Projects					
Outdoor Education Centre	Department of Education	207,930	16,682	224,612	207,930
School of Music	Third Party	82,347	62,965	145,312	111,218
Non Public Bank Accounts	Parents/ Students/ETB/Laois Co Co	203,817	9,725	213,542	245,333
Other self-financing - 4 in Number	Parents/ Students	30,125	103,210	103,210	234,798
	Various	-	21,813	51,938	133,239
		524,219	214,395	738,614	932,518
Overall		1,303,719	1,383,540	2,687,259	2,880,024

12 CAPITAL PAYMENTS

		Year ended 31/12/2021 €	Year ended 31/12/2020 €
New Build			
Oaklands CC Edenderry	New School	256,573	7,847
Dunamase College	New School	15,018	2,976,540
Refurbishment/Summer Works			
Tower Hill	Refurbishment of building	479,756	300,917
Portlaoise College	Enhanced Minor Works Grant	102,589	10,566
ASCN Clara	Extension	-	126,819
St Fergal's College	Enhanced Minor Works Grant	20,608	100,966
Other (16 Projects in Total)		209,751	352,454
Furniture & Equipment			
Tower Hill	F&E	144,605	22,000
Portlaoise College	Reconfig of Classrooms	132,871	-
Other (8 Projects in Total)		128,782	103,308
ICT Equipment			
SOLAS	SOLAS ICT	-	145,000
Other (3 Projects in Total)		4,914	9,116
Temporary Accommodation			
ASCN Clara	ASD & Staff Room 2021	170,422	-
Clonaslee	Add Accom	136,754	-
Oaklands CC	2017 Works	112,289	113,209
ASCN Clara	Science Room	-	330,098
Oaklands CC Edenderry	Art Room	-	168,044
Other (6 Projects in Total)		278,023	234,338
Other Works			
SOLAS (3 Projects in Total)	Capital	277,084	835,619
SOLAS (10 Projects in Total)	Devolved	248,684	242,885
Dunamase College	Rent	156,250	-
Tullamore College	Work to be claimed by Bondsman	-	315,385
Schools	Covid Air Cleaners	31,125	-
		2,906,098	6,395,111

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

13 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme						Year Ended 31/12/2020
	Post Primary Schools & Education and Training Head Office	Further Training	Youth Services	Agencies and Self- financing	Capital	Total Year Ended 31/12/2021	
	€	€	€	€	€	€	€
State Funding Received							
Department of Education SOLAS	32,460,202	33,662,281	100,000	224,612	3,507,493	36,292,307	37,766,262
Department of Children, Equality, Disability, Integration and Youth	-	-	516,687	-	-	516,687	454,162
Department of Social Protection	-	-	-	341,009	-	341,009	379,814
Department of Tourism, Culture, Arts, Gaelacht	-	-	49,867	-	-	49,867	50,000
State Examinations Commission	-	-	-	94,410	-	94,410	-
TUSLA	-	-	-	223,095	-	223,095	129,977
Léargas	-	-	-	25,225	-	25,225	108,367
Laois County Council	-	-	-	118,450	-	118,450	51,349
ETBI	-	-	-	113,484	-	113,484	19,154
Blackrock Education Centre	-	-	-	13,610	-	13,610	12,900
Arts Council	-	-	-	700	-	700	20,000
Music Generation DAC	-	-	-	200,000	-	200,000	260,000
Louth Meath ETB	-	-	-	-	-	-	225
	32,460,202	33,662,281	666,554	1,386,095	4,152,493	72,327,625	66,331,579
Non State Funding Applied to State-funded Schemes							
Parents/ Students	38,880	-	-	696,569	-	735,449	319,098
Irish Public Bodies - Dividends/ Capital Reserve	122,844	-	-	-	-	122,844	78,926
Bank	-	-	-	-	-	-	171
Other	161,724	-	-	696,569	-	858,293	84,119
	324,448	-	-	1,393,138	-	1,717,586	482,314
Other Non State Funding							
Parents/ Students	-	-	-	650,678	-	650,678	770,470
Staff	-	-	-	26,948	-	26,948	28,937
Other	-	-	-	14,314	-	14,314	758,983
Irish Public Bodies - Insurance Settlements	-	-	-	56,812	-	56,812	-
	-	-	-	748,752	-	748,752	1,558,390
Total	32,621,926	33,662,281	666,554	2,831,416	4,152,493	73,934,670	71,372,253

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

Source and Use of Funds Primary Grantor	Department/Office	Project	2021		2021		Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2021 ^a	Amount due from/ (due to) Grantor
			Grant Issued	€	Receipts direct from Grantor ^a	Receipts from other sources				
	Department of Education									
	Post Primary Schools and Head Office	Pay ^b Non-Pay ^b Local Funding Surpluses	29,527,148 2,035,892	(1,144,359) (417,899)	(26,921,954) (1,881,494)	(1,478,465) (161,754)	(28,400,419) (2,043,218)	21,880 (74,641)	(665) (459,447)	(665) -
	Capital	Associated Programmes	2,178,289	(1,081,846)	(3,178,289)	-	(2,178,289)	3,233	-	(521,805)
	Agency and Self Financing	Outdoor Education centre	3,507,493	(782,909)	(3,507,493)	-	(3,507,493)	(32,336)	-	(1,629,901)
	Agency and Self Financing	In/Out Payments	224,612	(571,300)	(224,612)	(398,684)	(398,684)	(146,550)	-	(2,036,622)
	Youth Services		-	(923)	-	-	-	(387)	-	5,273
	Total Department of Education		100,000	(10,184)	(100,000)	(100,000)	(100,000)	923	-	-
	Other Funders		37,573,434	(3,360,990)	(34,813,842)	(1,814,261)	(36,628,103)	118,244	(482,257)	(4,183,720)
	Department of Further and Higher Education, Research, Innovation and Science	Explore	-	(142)	-	-	-	(236,761)	-	-
	SOLAS	Further Education and Training	33,662,281	225,016	(33,662,281)	-	(33,662,281)	(348,829)	-	794,440
	Capital		645,000	(89,944)	(645,000)	-	(645,000)	131,031	-	(78,145)
	Total SOLAS		34,307,281	135,072	(34,307,281)	-	(34,307,281)	(217,798)	-	716,295
	Department of Children, Equality, Disability, Integration and Youth	Youth Services	516,687	(235)	(516,687)	-	(516,687)	28,818	2,337	(7,955)
	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Youth Services	49,867	(3,126)	(49,867)	-	(49,867)	(4,145)	-	(3,789)
	Music Generation DAC/ETB/County Council	Agency	556,916	(14,847)	(394,300)	(252,616)	(556,916)	25,674	(99,174)	-
	Higher Education Authority	Agency	-	(780)	-	-	-	-	780	-
	State Examinations Commission	Agency	94,410	10,116	(94,410)	-	(94,410)	(5,490)	-	34,323
	Leargas	Agency	25,225	(106,660)	(25,225)	-	(25,225)	26,020	98,898	-
	Department of Social Protection	Agency	341,009	86,621	(341,009)	-	(341,009)	(4,848)	-	130,731
	Tusla	Agency	223,095	(88,282)	(223,095)	-	(223,095)	(283)	-	(212,308)
	ETBI	Agency	113,484	26,025	(113,484)	-	(113,484)	-	-	26,660
	Blackrock Education Centre	Agency	13,610	(20,242)	(13,610)	-	(13,610)	326	-	-
	Other	Agency and Self Financing	316,231	(4,752)	(46,350)	(259,881)	(316,231)	6,244	(99,846)	(39,730)
	Total State		1,733,847	(115,927)	(1,211,350)	(522,497)	(1,733,847)	43,498	(72,332)	(64,113)
	Total Non State	Agency and Self Financing	748,752	(492,526)	(748,752)	(748,752)	(748,752)	(19,496)	413,583	(293,463)
	Total State and Non State		74,880,001	(3,824,748)	(70,849,160)	(3,085,510)	(73,934,670)	(401,739)	(138,669)	(3,832,956)

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

14 Source and Use of Funds (continued)

Reconciliation of Amount due From/ (Due to) Grantor to Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities

	31/12/2021 €	31/12/2020 €
Amount due from/ (due to) Grantor at 31 December	(3,832,956)	(3,834,748)
Bank Balance	6,225,551	6,767,751
Third Party Debtors	25,379	34,076
Pay & Expenses Liabilities	(2,083,854)	(2,494,290)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	334,120	472,789

Notes

a Opening balances

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 €26,921,954 and anticipated receipts from Retained Superannuation Contributions of €1,300,764. Actual receipts of Retained Superannuation Contributions were €1,478,466, which is €177,702 more than anticipated. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

b Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €1,881,494 and forecasted locally raised receipts of €48,000. In 2021 actual locally raised receipts were €161,725 (Locally raised receipts includes an IPB Capital Dividend of €72,676 which was not included in original forecast estimate) resulting in a surplus of receipts of €113,725 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

c Non Pay

d Total State funding

The difference between the total amount received from grantors of €70,849,160 above and the total in Note 13 - Funding of €72,327,625 is represented by Retained Superannuation Contributions of €1,478,465.

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

15 Current Assets - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due from Department of Education Associated Grants Underfunding	89,823	51,614
Amount due from SOLAS	895,546	243,146
	<u>985,369</u>	<u>294,760</u>
16 Current Assets - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount due from the Department of Education	-	-
	<u>-</u>	<u>-</u>
17 Current Assets - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount due from the State Examinations Commission	34,323	10,116
Amount due from Department of Social Protection	130,731	86,621
Amount due from ETBI	26,660	26,025
Amount due from Other	2,575	-
Amount due from Other Non-State bodies	71,764	56,466
Amount due from Provisions	5,273	57,130
	<u>271,326</u>	<u>236,358</u>
18 Current Assets - Third Party Debtors	31/12/2021	31/12/2020
	€	€
Salary Overpayment	6,605	12,990
Account Overpayment	3,315	-
Tuition Fees	1,095	4,328
PLC Fees due	14,364	16,758
	<u>25,379</u>	<u>34,076</u>
19 Current Liabilities - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due to the Department of Education		
Pay grant Unspent	665	1,144,359
Associated Grants Unspent	1,719,724	1,133,460
Local Receipts / Receivables Excess	521,805	417,899
Local Creative Youth Partnership	-	10,184
In/Out Assistive Technology Grant	-	923
Amount due to Department of Further and Higher Education, Research, Innovation and Science	-	142
Amount due to SOLAS MAEDF	101,106	18,130
Amount due to Department, Culture, Heritage and the Gaeltacht	3,789	3,126
Amount due to Department of Children, Equality, Disability, Integration and Youth	7,955	235
	<u>2,355,044</u>	<u>2,728,458</u>
20 Current Liabilities - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount held for Department Of Education	2,036,622	762,909
Amount due to SOLAS	78,145	89,944
	<u>2,114,767</u>	<u>852,853</u>
21 Current Liabilities - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount held for the Higher Education Authority	-	780
Amount held for Leargas	-	106,660
Amount held for Tusla	212,308	88,282
Amount held for Others State bodies	3,157	4,752
Amount held for Others Non-State bodies	-	31,376
Amount held for Music Generation	-	14,847
Amount held for Students Non State	367,802	517,616
Amount held for Students State	36,573	-
Amount held for Junior Cert Schools Programme BEC	-	20,242
	<u>619,840</u>	<u>784,555</u>

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

22 Pay and Expense Liabilities	31/12/2021	31/12/2020
	€	€
Expense Liabilities	1,677,476	2,041,255
Pay Liabilities	406,378	453,035
	<u>2,083,854</u>	<u>2,494,290</u>

23 Movement in Other Net Current Assets	Balance as at 31/12/2021	Balance as at 31/12/2020	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	985,369	294,760	690,609
Increase/(Decrease) in Capital State Grants Receivable	-	-	-
Increase/(Decrease) in Other Recurrent Income Receivable	271,326	236,358	34,968
Increase/(Decrease) in Third Party Debtors	25,379	34,076	(8,697)
	<u>1,282,074</u>	<u>565,194</u>	<u>716,880</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	2,355,044	2,728,458	373,414
(Increase)/Decrease in Capital State Grant Liabilities	2,114,767	852,853	(1,261,914)
(Increase)/Decrease in Other Recurrent Income Liabilities	619,840	784,555	164,715
(Increase)/Decrease in Pay and Expense Liabilities	2,083,854	2,494,290	410,436
	<u>7,173,505</u>	<u>6,860,156</u>	<u>(313,349)</u>
Net Movement			<u><u>403,531</u></u>

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

24 Remuneration

	31/12/2021 €	31/12/2020 €
(a) Aggregate Employee Benefits		
Staff Short-term benefits	46,756,118	41,602,612
Termination benefits	-	-
	46,756,118	41,602,612
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	46,756,118	41,602,612
	46,756,118	41,602,612

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

Pay range	No. Employees	Cost in 2021*
0-59,999	904	22,076,467
60,000-69,999	129	8,466,362
70,000-79,999	91	6,826,236
80,000-89,999	56	4,677,730
90,000-99,999	19	1,804,181
100,000-109,999	14	1,465,055
110,000-119,999	8	926,496
120,000-129,999	3	370,629
130,000-139,999	1	142,962
Total:	1225	46,756,118

*Cost in 2021 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year (2020 €0).

(d) Key Management Personnel

Key management personnel in Laois and Offaly ETB consist of the Chief Executive and the Directors of Schools, Further Education and Organisation Support and Development. The total value of employee benefits for the key management personnel **excluding** employers' PRSI is set out below:

	31/12/2021 €	31/12/2020 €
Salary	461,675	438,704
Allowances	-	-
Termination Benefits	-	-
	461,675	438,704
(e) Chief Executive Salary and Benefits		
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Basic Salary	129,718	122,641
Other	-	-
	129,718	122,641

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.

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

25 Specific Costs

(a) Consultancy

	31/12/2021	31/12/2020
	€	€
The costs of external services under the following headings:		
Legal (includes general legal advice)	57,837	18,179
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	1,338
Audit Fee	41,600	41,600
Other	-	-
	99,437	61,117

(b) Legal Costs and Settlements

	31/12/2021	31/12/2020
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	-	-

(c) Travel and Subsistence

	31/12/2021	31/12/2020
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	1,546	3,695
- expenses paid for Board Members	-	-
- expenses paid to employees	104,123	102,525
	105,669	106,220
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	1,362	-
	1,362	-
Total	107,031	106,220

(d) Hospitality

	31/12/2021	31/12/2020
	€	€
Hospitality costs incurred were:		
Staff Hospitality	4,095	-
Other	-	-
	4,095	-

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

26 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregate expenses paid to each member in the year ended the 31 December 2021 were:

Board member	Attendance at				BOM	Other	Total Expenses	Total Fees
	Statutory Meetings	Interview Boards	Conferences / Seminars	Other				
Caroline Dwayne Staunley								€ 3,112
Catherine Fitzgerald								€ 1,839
Clare Claffey								€ 2,546
Eddie Fitzpatrick		65					65	€ 4,442
Evelyn Dunne				11			11	€ 283
Frank Smith								€ 2,090
John Carroll								€ -
John Mollu	245			55			300	€ -
Mary Sweeney	18		216		104		338	€ -
Molly Buckley	61			68			129	€ 523
Padraig Fleming	41						41	€ -
Robert McDermott*	207	392			63		662	€ 3,256
Dave Cullen								€ -
Frank Moran								€ -
John King								€ -
Mary Cotter Brackeu								€ -
Maura Brophy								€ -
Neil Feighery								€ -
Niall Tully								€ -
Shane Flesk								€ -
Willie Aird								€ -
Total	572	457	216	134	167		1,546	€ 18,091

*Chairperson

27 Committee Fees

The following fees were paid to Non- Board Committee members Audit and Risk Committee (ARC) (No. of Non Board ARC members 2021 (5), 2020 (4)) Finance Committee (FC) (No. of Non Board FC members 2021 (1), 2020 (1))

	31/12/2021	31/12/2020
€	7,911	7,918
	2,022	2,022
	9,933	9,940

28 Chief Executive's Travel Expenses

Domestic Travel

	31/12/2021	31/12/2020
€	9,114	9,775
	9,114	9,775

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

29 Capital Commitments

At 31 December 2021 Laois and Offaly ETB had capital commitments of €2,646,899 (2020 €3,599,182). All of the above capital expenditure will be Exchequer funded.

30 Lease and Other Finance Commitments

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

	31/12/2021	31/12/2020
	€	€
Payments due:		
Within one year	1,433,675	1,044,318
Between two and five years	3,515,844	3,564,634
After 5 years	<u>2,079,145</u>	<u>3,030,936</u>
	<u>7,028,664</u>	<u>7,639,888</u>

31 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 31/12/2021.

32 Additional Superannuation Contribution

The ETB does not make pension contributions in respect of employees. Since 2013 all new entrants are obliged to join the Single Public Pension Scheme.

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC is a permanent contribution in respect of pensionable remuneration.

The ETB deducted Additional Superannuation Contributions from employees amounting to €1,284,829 (2020 €1,140,085) which were remitted to the Department of Education.

33 Write - Offs

In 2021 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 2021, there were no write offs on behalf of Laois and Offaly ETB.

34 Retirement Benefit costs

During 2021 a pilot project was undertaken in three ETBs to estimate the cost of retirement benefit obligations. 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.

35 Annual Contribution to Education and Training Boards Ireland

Laois and Offaly ETB made a contribution of €42,700 to ETBI in 2021.

36 Charity Note

Laois and Offaly ETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Registered Charity Number (RCN) is 20083380 and the CHY (Revenue) Number is 20913.

37 Connected Persons

There were no transactions with connected persons during the year.

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

38 Property
Laois and Offaly ETB provides educational service and activities from the properties listed below:

38A OWNED			
Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres			
Ard Scoil Chiarain Naofa	Clara	n/a	n/a
Clonaslee College	Clonaslee	n/a	n/a
Oaklands College & New School Site	Edenderry	n/a	n/a
Portlaoise College & Institute	Portlaoise	n/a	n/a
St. Fergal's College	Rathdowney	n/a	n/a
Tullamore College	Tullamore	n/a	n/a
Colaiste Naomh Cormac	Kilcorinac	n/a	n/a
Dunamase College & New School Site	Portlaoise	n/a	n/a
Abbeyleix Further Education Centre	Abbeyleix	n/a	n/a
Mountmellick Further Education Centre	Mountmellick	n/a	n/a
Portlaoise Further Education Centre	Portlaoise	n/a	n/a
Portarlinton Further Education Centre	Portarlinton	n/a	n/a
Banagher Further Education Centre	Banagher	n/a	n/a
Edenderry Further Education Centre	Edenderry	n/a	n/a
Birr Outdoor Education and Training Centre	Birr	n/a	n/a
Mounlucas Training Centre	Mounlucas	n/a	n/a
Others			
Cadamstown Prefab (Changing Facilities)	Cadamstown	n/a	n/a

38B Property not Owned - Leased			
Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres			
Adult Literacy	Portlaoise	€44,280.00	04/03/2025
Birr FET Centre	Birr	€142,023.00	30/04/2029
Castle Buildings Unit 7	Tullamore	€08,400.00	31/08/2024
Castle Buildings Unit 8	Tullamore	€85,382.00	31/08/2024
Castle Buildings Unit 9	Tullamore	€52,767.00	31/08/2024
Castle Buildings, Conference Room & Canteen	Tullamore	€36,818.00	31/08/2022
Clara FET Centre	Clara	€20,000.00	15/09/2022
Clonaslee College (Community Centre)	Clonaslee	€7,300.00	31/12/2022
Dunamase College	Portlaoise	€125,000.00	31/08/2023
Information Centre	Portlaoise	€66,500.00	30/11/2029
Laois Music Centre	Portlaoise	€30,750.00	31/07/2023
Midlands Skills Centre Unit 24	Tullamore	€36,000.00	31/03/2030
Midlands Skills Centre Unit 25	Tullamore	€26,877.00	31/08/2027
Midlands Skills Centre Unit 26	Tullamore	€14,760.00	31/08/2027
Portlaoise College (Land)	Portlaoise	€10.00	500 year lease
PLC Programme	Portlaoise	€90,058.00	01/06/2025
Administrative Offices			
IDA Business Park	Portlaoise	€127,920.00	31/05/2031
Unit 3 Castle Buildings	Tullamore	€122,700.00	31/03/2027

38C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres				
Banagher College	Banagher	PPP	n/a	n/a
Castle Buildings Unit 4	Tullamore	Licensed by LOETB	€88,764.00	31/12/2022
Laois GAA	Portlaoise	Licensed by LOETB	€13,000.00	31/08/2024
METAC, Mountrath	Mountrath	Licensed by LOETB	€62,160.00	31/08/2024
METAC, Mountrath	Mountrath	Licensed by LOETB	€143,000.00	31/12/2022
Rathdowney Church of Ireland NS	Rathdowney	Licensed by LOETB	€7,500.00	31/08/2024
Land at Cadamstown	Cadamstown	Caretakers Agreement	€100.00	19/09/2023

38D Properties in use by a 3rd Party				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Banagher (Old Woodwork Room) LSU Site	Banagher	Lease	€365.00	30/06/2021
Banagher FET Centre (Drama Group)	Banagher	Owned/Licensed	€1,500.00	31/12/2025
Castle Buildings, Former Creche (Music Academy)	Tullamore	Licensed by LOETB	€15,000.00	31/08/2022
Mountmellick FET (Creche)	Mountmellick	Owned/Licensed	€2,500.00	31/12/2021
St. Fergal's Rathdowney (Playground)	Rathdowney	Owned/Leased	€10.00	04/11/2023
Other				
Dunamase College (Abbeyleix Camogie Club)	Portlaoise	Owned/Licensed	€0.00	24/02/2026
Portlaoise College (Clonad GAA)	Portlaoise	Owned/Licensed	€0.00	17/10/2028
St. Fergal's Rathdowney (St Brigids Camogie Club)	Rathdowney	Owned/Licensed	€0.00	23/02/2026

Notes:

Owned - LOETB/DE hold full title and ownership of these properties

Leased - LOETB holds a lease for these properties.

Licensed - LOETB holds a licence for these properties. A Licence is used for shorter term agreements where LOETB do not wish to commit to a long term lease due to operational reasons and funding.
LOETB Properties in use by a third party also operate under a licence agreement as LOETB 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 LOETB only manage the property or part thereof. LOETB is not the owner or the patron.

Service Level Agreement - Similar to Managed Properties.

PPP- Public Private Partnership

Laois and Offaly Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

39 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact has continued throughout 2021. Measures taken by our government to contain the virus continued affect how we operate. LOETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff such as social distancing and working from home. Notwithstanding the impact of COVID 19, LOETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

Since March 2020 the pandemic has had a financial implications for LOETB and we have received additional resources in the form of government grants to assist us in continuing in our role.

In 2021 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 operational supports for a full return to school- €689,204
- Department of Education- COVID 19 Additional Supervision Arrangements- €379,740
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€14,000
- Increased Student access support Mitigating Educational Disadvantage Fund (MEADF) - €321,410

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

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

The additional costs incurred were partially offset by savings in the areas of

- Substitution costs,
- Travel and subsistence
- Consumables and costs incurred for contract management services and
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where allowances would normally be paid to learners but where prolonged centre closures meant some classes did not take place as scheduled and there was a drop in learner payments.

On 30/09/2021, Laois and Offaly ETB refunded the Department of Education unspent COVID 19 funding of €275,390

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

- LOETB 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 LOETB developed and implemented additional control measures as required.
- The Departments of Education and Further and Higher Education, Research, Innovation and Science put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19.

LOETB is participating in these structures to ensure a joined-up approach across the education sector.

In 2022 we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to play a vital role in the best and safest way possible. Within the further education and training sector, ETBs will continue to play an response to upskilling and reskilling those adversely impacted by the pandemic.

40 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2021 were approved by the Board of Laois and Offaly Education and Training Board on 29th March 2022.