



lwetb

*Bord Oideachais agus Oiliúna
an Longfoirt agus na hIarmhí*
Longford and Westmeath
Education and Training Board

Longford and Westmeath Education and Training Board

Financial Statements For The Year Ended 31st December 2017

Longford and Westmeath Education and Training Board

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Longford and Westmeath Education and Training Board

Statement of Board Responsibilities

Longford and Westmeath 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 and Skills 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.

Chairperson


Cllr. Frankie Keena

Date:



Longford and Westmeath Education and Training Board

Statement of Internal Control

Responsibility for the System of Internal Control

As provided for under the Education and Training Boards Act 2013, Longford and Westmeath Education and Training Board is responsible for reviewing and ensuring the effectiveness of the ETB's system of internal control. LWETB adopted the Code of Practice for the Governance of ETB's in March 2015. As Chairperson of LWETB, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal financial control is maintained and operated. The system can only provide reasonable and not 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 action.
- Establishing procedures for identifying and evaluating all risks which could prevent the ETB from achieving its objectives.
- LWETB has addressed the area of risk management in 2017 in line with the provisions of the Code of Practice for the Governance of ETBs. This entails the development and implementation of an effective risk management system which will identify and assess risk in the context of the operations of LWETB and develop appropriate responses and mechanisms to provide the necessary assurances that risk is being managed.

The system of internal control operated in LWETB 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 monitoring and review of the effectiveness of the system of internal control is informed by the:

- Work of the Audit Committee, which considers internal audit reports and reports of the C&AG and reports to the board whether the Chief Executive is, in the internal auditor's opinion, operating adequate and appropriate systems of internal control;
- Chief Executive who has responsibility for the financial control framework;
- Recommendations made by the Comptroller and Auditor General in management letters or other reports.

Internal Audit is provided by the ETB Internal Audit Unit (IAU). In 2016 the Internal Audit Unit conducted an audit on Teacher Allocation and Cooperation Hours, which was reported in 2017. An ESF Audit was carried out in 2016 on VTOS centres in Longford and Westmeath and which was reported on in 2017. In 2016 the Financial Control Unit (Audit Authority) of the Department of Education and Skills conducted a European Social Fund (ESF) audit on Skills Training ATC and which was reported on in January 2017. In 2017 IAU conducted an audit in Athlone Training Centre on procurement. The results of this audit were reported on in February 2018. LWETB recognises that the IAU were in the process of recruiting additional staff resources in 2017. As a result, the IAU were not in a position to carry out an adequate level of internal auditing.

In December 2016 LWETB management were informed of a suspected fraud in relation to a third party providing training to students. This incident has been under investigation by LWETB since February 2017. An Garda Síochána were informed of the incident in March 2017 and an investigation in relation to the matter is ongoing. An initial internal investigation was completed in May 2017. The IAU were requested in July 2017, by the LWETB Audit Committee, to conduct an investigation into the matter. The IAU commenced an audit of the funding area in February 2018. The indicative figure in question is €96,527 and has been repaid to LWETB in January 2018. During 2017 LWETB management worked with the third party provider and tighter controls were put in place around recording of attendance and the payment of students.

Public Procurement

In quarter two 2017 procurement was reviewed on the appointment of the Director of Organisational Support and Design. Given the C&AG's subsequent focus on aggregated procurement as distinct from general procurement this review was timely. The review found the following:

- a) Items procured in 2017 by quotes and since procured in an aggregated manner were valued at €365,901 these items were Books, Buses and Legal services.
- b) Items procured in 2017 by quotes and currently in progress to be tendered for in an aggregated manner were valued at €604,249 and include class materials, exam marking, food provisions, consumables and various repairs.
- c) Items procured in 2017 by quotes and currently being further analysed were valued at €213,283 and include Furniture, ICT and Service arrangements.

All of these were covered in the 2018 procurement plan submitted to the Finance Committee in October 2017.

Annual Review of Controls

LWETB is committed to operating an efficient, effective and economic internal control system. I confirm that on 13th March, 2018 LWETB conducted a review of the effectiveness of the system of internal control and found them to be satisfactory.

Signed Frankie Keena
Cllr. Frankie Keena
Chair of Longford and Westmeath Education and Training Board.

Date: 11th July 2018



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Longford and Westmeath Education and Training Board

Opinion on financial statements

I have audited the financial statements of Longford and Westmeath Education and Training Board for the year ending 31 December 2017 as required under the provisions of 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 2017 and the state of affairs of the Board at 31 December 2017; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education and Skills.

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 Longford and Westmeath Education and Training Board and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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



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

Non compliance with procurement rules

The statement on internal control discloses that there was a material level of non-compliance with national procurement rules in respect of goods and services that operated in 2017, and the steps planned to deal with this.

Internal audit resources

The statement on internal control discloses concerns regarding the adequacy of the internal audit resources available to the Longford and Westmeath Education and Training Board in 2017, which it expects will be addressed through increased staffing in 2018.

Seamus McCarthy
Comptroller and Auditor General

13 July 2018

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
- the keeping of proper books of account which disclose with reasonable accuracy at any time the financial position of the Board
- safeguarding the Board's assets and taking reasonable steps for the prevention and detention of fraud and other irregularities.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of Longford and Westmeath 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 conclude whether the financial statements properly present the income and expenditure of the Board and whether the statement of balances, as represented by the statement of current assets and current liabilities presents the state of affairs of the Board.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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 there are 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 there is 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.

I also 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.

Longford and Westmeath Education and Training Board

Financial Statements - Year Ended 31st December 2017

Activities and Pay Costs

1 Main Activity

Longford and Westmeath Education and Training Board provides Education and Training throughout counties Longford and Westmeath as set out below :

Service	No. Locations	No. Participants	No. of Beneficiaries
Second Level & Post Leaving Cert.	9	3,448	
Further Education	43		4,689
Training	11		1,471
Part-time / Night Classes	4		1,538

2 Other Services

The Board also acts as an Agent and runs 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.

3 Pay Costs

Pay is the principal cost for the Board and the following indicates the pay ranges and the number of employees in each range:

Pay Range*	No. Employees	Cost in 2017
€		€
0 - 59,999	776	16,426,644
60,000 - 69,999	102	6,585,558
70,000 - 79,999	53	3,889,806
80,000 - 89,999	13	1,105,556
90,000 - 99,999	9	839,509
100,000 - 109,999	3	309,972
110,000 - 119,999	3	340,236
Total:	959	29,497,281

*Pay ranges include employers' PRSI.

The ETB does not make pension contributions in respect of employees.

Longford and Westmeath Education and Training Board

Establishment of the Education and Training Board and the Accounting Policies of the Financial Statements for the Year Ended 31st December 2017

1. Establishment of the Education and Training Board

Longford and Westmeath 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.

LWETB were responsible for the training budget in LOETB until 26 February 2016.

2. Significant Accounting Policies

(a) Basis of Presentation

The financial statements are presented in the form approved by the Minister for Education and Skills with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform. They consist of a Statement of Accounting Policies, an Operating Statement, a Statement of Current Assets and Current liabilities and notes to the financial statements.

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

(b) Basis of Preparation

The Operating Statement presents Receipts and Payments by Programme Grouping and the resultant Cash Surplus/(Deficit) is adjusted for debtor and creditor movements to determine the overall result for the period on an accrual basis.

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

Third Party Debtors are included in Current Assets. Pay and Expense Liabilities are included in Current Liabilities.

(c) Tangible fixed assets

All assets purchased including land and buildings, fixtures and fittings and training equipment are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(d) Stocks

All consumable stocks are expensed when purchased.

(e) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefits schemes.

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 pension 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 Department of Education and Skills on behalf of the ETB.

(f) Lease Rentals

All lease rentals are expensed as incurred.

Longford and Westmeath Education and Training Board

Operating Statement For The Year Ended 31st December 2017

	Note	Year ended 31/12/2017	Year ended 31/12/2016
		€	€
RECEIPTS			
Post Primary Schools & Head Office	1	24,160,109	22,192,600
Further Education and Training	2	22,526,240	22,594,444
Student Support Services	3	11,368	0
Youth Services	4	628,005	427,941
Agencies & Self-Financing Projects	5	1,578,691	1,430,429
Capital	6	1,091,569	2,916,963
		<u>49,995,982</u>	<u>49,562,377</u>
PAYMENTS			
Post Primary Schools & Head Office	7	24,112,391	22,644,903
Further Education and Training	8	22,778,945	23,959,878
Student Support Services	9	8,699	59,335
Youth Services	10	584,451	435,150
Agencies & Self-Financing Projects	5	1,559,850	1,284,080
Capital	6	1,946,653	2,709,970
		<u>50,990,989</u>	<u>51,093,316</u>
Cash Surplus / (Deficit) For Year Ended 31/12/2017		(995,007)	(1,530,939)
Movement in Other Net Current Assets	21	<u>1,009,236</u>	<u>1,528,501</u>
Accrual Revenue Surplus/(Deficit) For Year Ended 31/12/2017		14,229	(2,438)
Revenue Surplus / (Deficit) at 1 January		(8,958)	(6,520)
Revenue Surplus / (Deficit) at 31 December		<u>5,271</u>	<u>(8,958)</u>

Signed/Dated

 17th July 2018

Clr. Frankie Keena
Chairperson

 16/07/18

Dr Christy Duffy
Chief Executive

The notes on pages 10 to 25 form part of these financial statements

Longford and Westmeath Education and Training Board

Statement of Current Assets and Current Liabilities as at 31st December 2017

	Note	Year ended 31/12/2017 €	Year ended 31/12/2016 €
Current Assets			
Recurrent State Grants	13	190,392	94,103
Capital State Grants	14	955,597	329,410
Other Recurrent Grants	15	668	7,288
Third Party Debtors	16	301,719	379,133
Bank Balance		2,709,219	3,704,226
		4,157,595	4,514,160
Current Liabilities			
Recurrent State Grants	17	1,718,737	1,916,311
Capital State Grants	18	194,932	471,542
Other Recurrent Income	19	635,395	596,734
Pay & Expense Liabilities	20	1,603,260	1,538,531
		4,152,324	4,523,118
Net Current Assets / (Liabilities)		5,271	(8,958)
Represented By			
Revenue Surplus / (Deficit)		5,271	(8,958)

Analysis of Revenue Surplus / (Deficit)

	Surplus (Deficit) 31/12/2017 €	Surplus (Deficit) in 2017 €	Surplus (Deficit) 31/12/2016 €
Programme			
Schools & Head Office	396	9,354	(8,958)
Agency & Self-Financing	4,875	4,875	0
	5,271	14,229	(8,958)

Signed/Dated

 11th 2nd 2018

Cllr. Frankie Keena
Chairperson

 14/07/18

Dr Christy Duffy
Chief Executive

The notes on pages 10 to 25 form part of these financial statements

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

1 POST PRIMARY SCHOOLS and HEAD OFFICE RECEIPTS	Sponsoring Department/Funder	Year Ended 31/12/2017 €	Year Ended 31/12/2016 €
Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	20,238,364	18,421,547
Retained Superannuation Contributions	Education and Skills	1,224,043	1,190,561
		<u>21,462,407</u>	<u>19,612,108</u>
Non Pay			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	1,634,268	1,674,253
Tuition Fees	Parents/Students	95,480	86,209
Insurance Dividend	Irish Public Bodies Mutual Insurance	54,605	39,050
Bank Interest	Bank	141	593
		<u>1,784,494</u>	<u>1,800,105</u>
Associated Programmes			
Book Grant	Education and Skills/Students	322,683	274,542
School Services Support Fund	Education and Skills	302,129	291,221
Deis Grant & Home School Liaison	Education and Skills	97,839	90,940
Small Scale ICT Grant	Education and Skills	75,019	0
Junior Certificate School	Blackrock Education Centre/Education and Skills	35,057	30,990
Transition Year	Education and Skills	23,275	20,330
Others - 10 in Number	Education and Skills	57,206	72,364
		<u>913,208</u>	<u>780,387</u>
		<u>24,160,109</u>	<u>22,192,600</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

2 FURTHER EDUCATION AND TRAINING RECEIPTS	Sponsoring Department/Funder	Year Ended 31/12/2017 €	Year Ended 31/12/2016 €
Further Education			
VTOS	Education and Skills/SOLAS	2,138,569	2,220,646
Youthreach	Education and Skills/SOLAS	1,734,465	1,903,555
Adult Literacy	Education and Skills/SOLAS	1,124,415	1,322,242
Back to Education Initiative	Education and Skills/SOLAS	903,524	954,742
Refugee Resettlement	Education and Skills/SOLAS	230,400	0
Community Education	Education and Skills/SOLAS	226,241	152,985
Adult Education Guidance Service	Education and Skills/SOLAS	224,563	281,595
Intensive Tuition	Education and Skills/SOLAS	70,079	71,272
Further Education Refurbishment Fund	Education and Skills/SOLAS	69,190	178,336
Arts Education	Education and Skills/SOLAS	61,427	57,112
QQI Exam/Assessments	Education and Skills/SOLAS	60,049	29,108
PLC Enhanced Capitation	Education and Skills/SOLAS	44,182	55,477
Psychological Services	Education and Skills/SOLAS	41,896	45,538
DEIS Family Literacy	Education and Skills/SOLAS	28,474	22,509
Others - 4 in Number	Education and Skills/SOLAS	30,546	33,714
		<u>6,988,020</u>	<u>7,328,831</u>
Training			
TC Staff & Operations	Education and Skills/SOLAS	3,870,025	3,662,451
Apprenticeship	Education and Skills/SOLAS	2,748,096	2,173,348
Specialist Training Providers (STP)	Education and Skills/SOLAS	2,577,478	2,878,075
Bridging Foundation & Skills Training	Education and Skills/SOLAS	2,430,707	2,029,328
Community Training Centres	Education and Skills/SOLAS	1,956,478	2,013,202
Local Training Initiatives	Education and Skills/SOLAS	886,066	987,766
Traineeships	Education and Skills/SOLAS	683,264	1,393,615
Evening Courses	Education and Skills/SOLAS	219,935	(51,094)
Other	Various	87,780	99,037
Justice Workshops	Education and Skills/SOLAS	75,555	69,972
On-Line/Blended Learning/Library	Education and Skills/SOLAS	2,836	9,913
		<u>15,538,220</u>	<u>15,265,613</u>
Total		<u>22,526,240</u>	<u>22,594,444</u>
3 STUDENT SUPPORT SERVICES RECEIPTS			
Grants and Scholarships	Education and Skills	11,368	0
		<u>11,368</u>	<u>0</u>
4 YOUTH SERVICES RECEIPTS			
Local Youth Club Equipment Scheme	Children and Youth Affairs	160,852	0
DPU/MRDATF	Health	97,600	99,927
Y.P.F.S.F. 2	Children and Youth Affairs	89,394	85,136
Special Projects Youth-SPY	Children and Youth Affairs	80,343	76,517
ETB Youth Work Functions	Children and Youth Affairs	62,910	44,867
Youth Information	Children and Youth Affairs	50,759	48,342
Capital Funding	Children and Youth Affairs	48,911	39,301
Youth Club Grant	Children and Youth Affairs	37,236	33,851
Youth Work Quality Service	Children and Youth Affairs	0	0
		<u>628,005</u>	<u>427,941</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

5 AGENCIES and SELF-FINANCING PROJECTS

		Year Ended 31/12/2017				Year Ended 31/12/2016		
* Agencies								
Item	PROJECT NAME	Sponsoring Department/Funder	RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS
			€	Pay €	Non Pay €	Total €	€	€
1	School Meals	Social Affairs and Social Protection	548,837	0	606,701	606,701	431,724	324,643
2	Examination Supervision	State Exams Commission	185,468	98,321	0	98,321	52,619	88,642
3	National Skills for Work	Dublin Dun Laoghaire ETB	105,608	33,248	44,321	77,569	129,639	102,223
4	Léargas/Erasmus	Léargas/Education and Skills	67,550	406	43,924	44,330	59,430	74,864
5	Third Party Exam Fees	Parents/Students	57,855	0	46,910	46,910	46,245	38,454
6	Salary Recoup/Secondment	National centre for Guidance in Education	46,175	46,175	0	46,175	13,378	13,378
7	Student With Disabilities	Higher Education Authority	22,320	16,154	245	16,399	21,363	16,241
8	Parent's Association Bank	Parents/Students	20,331	0	22,862	22,862	11,944	8,801
9	Others - 11 in Number	Various	89,126	29,104	105,540	134,644	233,698	231,188
			1,143,270	223,408	870,503	1,093,911	1,000,040	898,434
** Self-Financing Projects								
Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS			RECEIPTS	PAYMENTS
			€	Pay €	Non Pay €	Total €	€	€
1	Student Services	Parents/Students	201,464	0	179,994	179,994	169,228	132,270
2	Transition Year Extra Curricular Activities	Parents/Students	91,625	3,431	69,444	72,875	89,246	92,050
3	PLC Locally Raised Funds	Parents/Students	87,728	1,512	127,060	128,572	87,208	80,179
4	Canteen	Parents/Students	38,975	6,470	44,126	50,596	61,033	62,152
5	Others - 9 in Number	Various	15,629	10,040	23,862	33,902	23,674	18,995
			435,421	21,453	444,486	465,939	430,389	385,646
Overall			1,578,691	244,861	1,314,989	1,559,850	1,430,429	1,284,080

* 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.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

		Year Ended	Year Ended
6 CAPITAL		31/12/2017	31/12/2016
		€	€
Receipts			
	Education & Skills	979,288	2,705,997
	SOLAS	112,281	210,966
		<u>1,091,569</u>	<u>2,916,963</u>
Payments			
	Facility		
	Expenditure Type		
1	Granard	818,156	1,326,661
2	Lanesboro	393,688	(495)
3	Templemichael College	223,293	240,274
4	Castlepollard Community College	164,022	4,196
5	Templemichael College	83,695	0
6	Templemichael College	32,111	0
7	Ballymahon	48,184	221,826
8	Athlone Training Centre	29,921	300,131
9	Granard	33,135	0
10	Templemichael College	24,612	312,683
11	Granard	20,565	0
12	Various	75,271	304,694
		<u>1,946,653</u>	<u>2,709,970</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

7 POST PRIMARY SCHOOLS and HEAD OFFICE PAYMENTS	Year Ended 31/12/2017			Year Ended 31/12/2016
	Pay €	Non Pay €	Total €	Total €
Pay				
Instruction	19,009,795		19,009,795	17,774,504
Administration	2,011,411		2,011,411	1,919,313
Maintenance	485,431		485,431	495,108
	<u>21,506,637</u>		<u>21,506,637</u>	<u>20,188,925</u>
Non Pay				
Administration		971,344	971,344	882,154
Maintenance		519,865	519,865	389,870
Instruction		277,911	277,911	502,241
		<u>1,769,120</u>	<u>1,769,120</u>	<u>1,774,265</u>
Associated Programmes				
Book Rental	29,097	221,216	250,313	306,325
Student Support Services	66,061	299,852	365,913	190,088
DEIS Funding Home School Liaison	754	76,870	77,624	75,419
Small Scale ICT Grant	0	19,930	19,930	662
Junior Certificate School Programme	966	37,890	38,856	34,092
Others - 14 in Number	37,503	46,495	83,998	75,127
	<u>134,381</u>	<u>702,253</u>	<u>836,634</u>	<u>681,713</u>
	<u>21,641,018</u>	<u>2,471,373</u>	<u>24,112,391</u>	<u>22,644,903</u>

Post Primary Schools and Head Office Payments

These relate to the provision of second level and PLC programmes provided in 9 locations, catering for 3,448 participants as well as night classes in 2 locations, catering for 723 participants.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

8 FURTHER EDUCATION AND TRAINING PAYMENTS	Year Ended 31/12/2017				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2016
	€	€	€	€	
Further Education					
VTOS	872,716	156,507	1,132,737	2,161,960	2,171,243
Youthreach	1,196,263	323,136	346,494	1,865,893	1,798,251
Adult Literacy Development Fund	883,887	318,118	0	1,202,005	1,191,879
Back to Education Initiative	647,089	282,631	0	929,720	896,637
Refugee Resettlement	18,708	13,506	0	32,214	0
Community Education	155,114	26,855	0	181,969	172,778
Adult Education Guidance Service	174,360	59,547	0	233,907	291,668
Intensive Tuition	72,869	2,978	0	75,847	70,804
Further Education Refurbishment Fund	0	47,052	0	47,052	177,218
Arts Education	53,319	13,682	0	67,001	54,253
QQI Exam/Assessments	46,214	0	0	46,214	52,549
PLC Enhanced Capitation	0	41,922	0	41,922	69,871
Psychological Services	39,246	3,489	0	42,735	44,860
DEIS Family Literacy	18,457	1,591	0	20,048	29,377
Others - 4 in Number	2,066	27,274	0	29,340	15,446
	4,180,308	1,318,288	1,479,231	6,977,827	7,036,834
Training					
TC Staff & Operations	2,703,322	976,813	0	3,680,135	4,097,396
Apprenticeship	99,761	446,077	2,246,474	2,792,312	2,211,360
Specialist Training Providers (STP)	0	1,580,762	1,020,981	2,601,743	3,173,156
Bridging Foundation & Skills Training	141,085	1,116,681	1,517,258	2,775,024	2,553,386
Community Training Centres	895,729	513,945	685,558	2,095,232	2,347,582
Local Training Initiatives	285,238	167,182	387,145	839,565	1,052,407
Traineeships	8,702	376,317	296,109	681,128	1,253,741
Evening Courses	230,821	53,660	0	284,481	29,264
Justice Workshops	0	0	50,775	50,775	59,160
On-Line/Blended Learning/Library	0	723	0	723	951
Transfer of operations from LWETB to LOETB	0	0	0	0	144,641
	4,364,658	5,232,160	6,204,300	15,801,118	16,923,044
Total	8,544,966	6,550,448	7,683,531	22,778,945	23,959,878
Further Education and Training Payments					
These relate to the provision of Further Education programmes in 43 locations, catering for 4,689 beneficiaries, as well as training in 11 locations, catering for 1,471 beneficiaries, and also night classes in 2 locations, catering for 815 beneficiaries.					
9 STUDENT SUPPORT SERVICES PAYMENTS					
Grants and Scholarships	0	8,699	0	8,699	59,335
	0	8,699	0	8,699	59,335
10 YOUTH SERVICES PAYMENTS					
Local Youth Club Equipment Scheme	0	152,222	0	152,222	0
DPU/MRDATAF	0	81,348	0	81,348	93,246
Y.P.F.S.F. 2	0	89,394	0	89,394	85,136
Special Projects Youth-SPY	0	80,343	0	80,343	76,517
ETB Youth Work Functions	44,320	6,863	0	51,183	46,639
Youth Information	0	50,759	0	50,759	48,342
Capital Funding	0	34,238	0	34,238	54,270
Youth Club Grant	0	43,659	0	43,659	31,000
Youth Work Quality Service	0	1,305	0	1,305	0
	44,320	540,131	0	584,451	435,150

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

11 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme						Total Year Ended 31/12/2017	Total Year Ended 31/12/2016
	Post Primary Schools & Head Office	Further Education and Training	Student Support Services	Youth Services	Agencies and Self Financing	Capital		
State Funding Received	€	€	€	€	€	€	€	
Education and Skills	23,766,697		11,368			979,288	24,757,353	24,590,309
SOLAS		22,411,346				112,281	22,523,627	22,630,358
State Exams Commission					185,468		185,468	52,619
Dept. of Health				97,600			97,600	99,927
Dept. of Children and Youth Affairs				530,405			530,405	328,014
Employment Affairs and Social Protection HSE					548,837		548,837	431,724
Dublin and Dun Laoighaire ETB					105,608		-	13,127
National Centre for Guidance in Education					46,175		46,175	13,378
Higher Education Authority					22,320		22,320	21,363
Westmeath Community Development					15,000		15,000	8,700
	23,766,697	22,411,346	11,368	628,005	923,408	1,091,569	48,832,393	48,319,158
Non State Funding applied to State Funded Schemes								
Parents/Students - Tuition and Repeat Exam Fees	95,480						95,480	86,209
Irish Public Bodies Mutual Insurance Ltd - Dividends	54,605						54,605	39,050
Bank - Interest	141						141	593
Other		87,780					87,780	124,722
	150,226	87,780	-	-	-	-	238,006	250,574
Other Non State Funding								
Parents/Students	223,629	27,114			560,041		810,784	705,814
Léargas					67,550		67,550	59,430
Job Path SeeTec							-	3,900
Irish Public Bodies Mutual Insurance Ltd - Insurance Settlement					11,729		11,729	153,580
Other	19,557				15,963		35,520	69,920
	243,186	27,114	-	-	655,283	-	925,583	992,644
Total	24,160,109	22,526,240	11,368	628,005	1,578,691	1,091,569	49,995,982	49,562,376

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2017

12 State Funding

Primary Grantor		2017		2017		2017		31/12/2017	
Department/Office	Final Grant awarded	Amount due from/ (deferred income) grantor*	Receipts direct from Grantor	Receipts from other sources ^{b,c}	Total receipts	Cash expenditure ^d	Change in debtors and accruals	Surplus retained/ (deficit incurred)	Amount due from/ (deferred income) grantor*
	€	€	€	€	€	€	€	€	€
Education and Skills									
Post Primary Schools and Head Office	21,561,000	90,003	(20,238,364)	(1,224,043)	(21,462,407)	21,506,637	55,105	-	189,338
Non-Pay	1,784,120	1,103	(1,634,268)	(150,226)	(1,784,494)	1,769,120	5,650	396	(8,225)
Associated Programmes	670,022	(361,162)	(670,022)	-	(670,022)	593,448	(21,870)	-	(453,606)
Capital	979,288	(653,093)	(979,288)	-	(979,288)	1,916,732	869	-	285,220
Student Support	11,368	2,669	(11,368)	-	(11,368)	8,699	-	-	-
Total Education and Skills*	25,005,798	(920,480)	(23,533,310)	(1,374,269)	(24,907,579)	25,794,636	39,754	396	6,727
Other Funders									
SOLAS	22,611,407	(1,034,904)	(22,523,627)	(87,780)	(22,611,407)	22,781,752	90,154	-	(774,405)
Children and Youth Affairs	530,405	(138,051)	(530,405)	-	(530,405)	503,103	(404)	-	(165,757)
Health	97,600	(39,217)	(97,600)	-	(97,600)	81,348	-	-	(55,469)
Employment Affairs and Social Protection	548,837	(39,454)	(548,837)	-	(548,837)	606,701	(63,643)	-	(45,233)
HSE Study Assist	-	(4,548)	-	-	-	6,619	(2,071)	-	-
National Centre for Guidance in Education	46,175	-	(46,175)	-	(46,175)	46,175	-	-	-
Agency - Secondment	22,320	(25,433)	(22,320)	-	(22,320)	16,399	(726)	-	(32,080)
Higher Education Authority	15,000	(6,719)	(15,000)	-	(15,000)	19,040	941	-	(1,738)
Westmeath Community Development	105,608	(58,189)	(105,608)	-	(105,608)	77,569	3,868	-	(82,360)
Dublin and Dunlaoghaire ETB	185,468	5,243	(185,468)	-	(185,468)	98,321	86,655	(4,751)	-
State Examinations Commission									
Total Other	24,162,820	(1,341,272)	(24,075,040)	(87,780)	(24,162,820)	24,237,027	114,774	(4,751)	(1,157,042)
Total*	49,168,618	(2,261,752)	(47,608,350)	(1,462,049)	(49,070,399)	50,031,663	154,528	(4,355)	(1,150,315)
Notes									
a Opening balances									
b Receipts from other sources									
c Receipts from other sources									
d Cash expenditure									
e Total Education and Skills*									

Balances are reported on an accruals basis. Some balances have been restated from 2016 to account for adjustments agreed with the Department of Education and Skills.

Post-Primary Schools and Head Office Pay and Non-Pay grants are funded by the Department of Education and Skills having regard to anticipated income from other sources. In the case of Non-Pay, a shortfall in income that leads to excess expenditure gives rise to a deficit. Excess income is due to the Department and is not considered part of the current year grant funding. In 2017, income exceeded the anticipated receipts by €8,226.

Post-Primary Schools and Head Office Pay Grant awarded was expected to be funded by direct receipts from the grantor of €20,238,364 and retained superannuation deductions of €1,213,000. In 2017 receipts relating to superannuation deductions retained by LWETB were €1,224,043 (€11,043 more than anticipated) and are included in receipts from the Department of Education and Skills in Note 11 - Funding. There was also an opening cash balance of 109,636 @ 1/1/17.

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay, and in certain Further Education 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. In 2017, non-pay savings were €396.

The difference between the total amount paid directly by State Departments/offices of €47,608,350 above and the total in Note 11 - Funding - of €48,832,393 is represented by the Superannuation retained of €1,224,043.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

	Year Ended 31/12/2017	Year Ended 31/12/2016
	€	€
13 Current Assets - Recurrent State Grants		
Amount due from Dept. of Education and Skills		
Pay Grant Underfunding	189,337	90,003
Associated Grant Underfunding	1,055	1431
Scholarship Grant Underfunding	0	2669
	190,392	94,103
	190,392	94,103
14 Current Assets - Capital State Grants		
Amount due from Dept. Of Education and Skills	955,597	329,410
	955,597	329,410
	955,597	329,410
15 Current Assets - Other Recurrent Income		
Amount due from Dept. Youth Affairs - State Funding	351	0
Amount due from Other Programme Funders - State Funding	0	5243
Other Programme Funders - Non-State Funding	317	2,045
	668	7,288
	668	7,288
16 Current Assets - Third Party Debtors		
Insurance Claim	9,053	0
Exam Bodies	1,987	88,642
HSE Study Assistance	2,148	0
Main Scheme Secondment of Staff	0	1,009
Advances to NLN, CTC & LTI's	288,531	289,482
	301,719	379,133
	301,719	379,133

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

	Year Ended 31/12/2017	Year Ended 31/12/2016
	€	€
17 Current Liabilities - Recurrent State Grants		
Amount due to Dept. of Education and Skills		
Local Receipts/Receivable Excess	8,226	7,852
Sale of Assets Proceeds	557,436	557,436
Associated Grants Unspent	460,661	362,593
Amount due to Solas	692,414	988,430
	1,718,737	1,916,311
18 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education and Skills	112,941	425,068
Amount held for SOLAS	81,991	46,474
	194,932	471,542
19 Current Liabilities - Other Recurrent Income		
Amount held for Dept. Youth Affairs - State Funding	221,577	177,268
Amount held for Other Programme Funders - State Funding	161,409	147,990
Amount held for Students	223,749	205,906
Amount held for Other Programme Funders - Non-State Funding	28,660	65,570
	635,395	596,734
20 Pay and Expense Liabilities		
Pay Liabilities	484,135	380,675
Expense Liabilities	1,119,125	1,157,856
	1,603,260	1,538,531

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

21 Movement in Other Net Current Assets

	Balance as at 31/12/2017	Balance as at 31/12/2016	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	190,392	94,103	96,289
Increase/(Decrease) in Capital State Grants Receivable	955,597	329,410	626,187
Increase/(Decrease) in Other Recurrent Income Receivable	668	7,288	(6,620)
Increase/(Decrease) in Third Party Debtors	301,719	379,133	(77,414)
	<u>1,448,376</u>	<u>809,934</u>	<u>638,442</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	1,718,737	1,916,311	197,574
(Increase)/Decrease in Capital State Grant Liabilities	194,932	471,542	276,610
(Increase)/Decrease in Other Recurrent Income Liabilities	635,395	596,734	(38,661)
(Increase)/Decrease in Pay and Expense Liabilities	1,603,260	1,538,531	(64,729)
	<u>4,152,324</u>	<u>4,523,118</u>	<u>370,794</u>
Net Movement			<u><u>1,009,236</u></u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

22 Remuneration

	2017 €	2016 €
(a) Aggregate Remuneration Benefits		
Short Term Benefits	29,497,281	27,869,258
Termination Benefits	19,771	0
	<u>29,517,052</u>	<u>27,869,258</u>
(b) Short Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) plus Employer's P.R.S.I.	29,497,281	27,869,258
	<u>29,497,281</u>	<u>27,869,258</u>

Pay Range*	No. Employees	Cost in 2017
€		€
0 - 59,999	776	16,426,644
60,000 - 69,999	102	6,585,558
70,000 - 79,999	53	3,889,806
80,000 - 89,999	13	1,105,556
90,000 - 99,999	9	839,509
100,000 - 109,999	3	309,972
110,000 - 119,999	3	340,236
Total:	959	29,497,281

*Pay ranges include employers' PRSI.

(c) Termination Benefits

The termination benefits paid relate to settlements with one staff member during the year.	19,771	0
	<u>19,771</u>	<u>0</u>

(d) Key Management Personnel

Key management personnel in Longford and Westmeath Education and Training Board consist of the Chief Executive and the Directors of Schools, Further Education, and Organisation Support and Development.

These three Director posts were sanctioned by DES to take effect from September 2016. The Director of Schools and the Director of Further Education and Training were appointed in September 2016. The Director of Organisational Support and Design was appointed in November 2016.

The total value of employee benefits for the key management personnel excluding employers PRSI

is set out below:

	2017 €	2016 €
Salary	329,699	152,623
Allowances	0	0
Termination Benefits	0	0
	<u>329,699</u>	<u>152,623</u>

(e) Chief Executive Salary and Benefits

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

Basic Salary	107,836	105,415
Other	0	0
	<u>107,836</u>	<u>105,415</u>

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

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

23 Board members' expenses

Expenses are paid to Board members for travel to Board-related meetings.

The aggregate expenses paid to each member in the year ended 31st December 2017 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	Other €	Total €	No. Board Meetings Attended in 2017
Cllr. Seamus Butler	273	0	0	107	380	6/9
Cllr. Sorca Clarke	224	759	365	0	1,348	5/9
Fr. Paul Connell	222	0	0	0	222	6/9
Cllr. Una D'Arcy	22	0	0	0	22	4/9
Mr. Willie Dennigan	283	183	0	0	466	6/9
Cllr. Michael Dollard	428	2,978	343	40	3,789	9/9
Cllr. Tom Farrell	469	2,534	0	0	3,003	9/9
Mr. Declan Flanagan	385	0	0	0	385	9/9
Cllr. Ken Glynn	261	0	0	0	261	7/9
Ms. Celine Kearney Medforth	137	103		0	240	3/9
Cllr. Frankie Keena	859	0	194	224	1,277	9/9
Ms. Laura Leonard	168	186	382	90	826	4/9
Cllr. Liam McDaniel	0	0	0	0	0	6/9
Ms. Helen Macken	535	0	0	569	1,104	8/9
Cllr. Peggy Nolan	219	0	0	39	258	4/9
Mr. James O'Keefe	402	347	211	502	1,462	9/9
Mr. Pat O'Rourke	663	708	0	702	2,073	7/9
Cllr. Pat O'Toole	256	308	0	97	661	9/9
Cllr. Mae Sexton	368	214	513	125	1,220	7/9
Ms. Denise Watkins	932	0	0	0	932	9/9
Cllr. Emily Wallace	0	0	0	0	0	2/9
Cllr. Avril Whitney	94	0	0	0	94	4/9
Total	7,200	8,320	2,008	2,495	20,023	

24 Chief Executive Travel Expenses

	2017 €	2016 €
Domestic Travel	7,341	8,220
Foreign Travel	0	0
	7,341	8,220

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

25 Capital Commitments

At the date of approval of the financial statements LWETB had committed and contracted for:	€
Additional Accommodation at Ardscoil Phadraig Granard	114,216
Additional Accommodation at Lanesboro Community College	101,134
Castlepollard Prefabs	81,995
Loose Furniture & Equipment - Ardscoil Phadraig Granard	37,238
Additional Accommodation at Templemichael College	24,144
Ballymahon Prefabs	23,848
Others - 13 in Number	50,865

All of the above capital expenditure will be completely Exchequer funded

26 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 31/12/2017.

27 Pension Related Deduction

€1,042,351 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

28 Annual Contribution to Education and Training Board Ireland

Longford and Westmeath Education and Training Board made a contribution of €42,700 to E.T.B.I. in 2017.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

29 Longford and Westmeath ETB provides educational services from the properties listed below.

a Properties in use.

Category	Location	Status	Annual Rent	Lease Expiry
Administrative Offices				
Head Office	Marlinstown Office Park Mullingar	Leased	108,784	01/02/2025
Administrative Offices	Battery Road Longford	Leased	13	31/12/2029
Schools				
Ardcoil Phadraig Granard	Granard Co. Longford	Owned	N/A	
Athlone Community College *	Retreat Road Athlone	PPP School	N/A	
Ballymahon Vocational School	Ballymahon Co. Longford	Owned	N/A	
Ballymahon Vocational School Prefab	Ballymahon Co. Longford	Leased	19,188	31/12/2018
Castlepollard Community College	Castlepollard Co. Westmeath	Owned	N/A	
Castlepollard Community College Prefab	Castlepollard Co. Westmeath	Leased	14,022	31/08/2018
Castlepollard Community College Prefab	Castlepollard Co. Westmeath	Leased	19,903	31/08/2018
Columba College	Killucan Co Westmeath	Owned	N/A	
Prefab	Killucan Co Westmeath	Leased	9,594	Rolling monthly
Lanesboro Community College	Lanesboro Co. Longford	Owned	N/A	
Mullingar Community College	Millmount Road Mullingar	Owned	N/A	
St. Anthony's Junior Education Centre	Northgate Street Athlone	Leased	2,000	31/12/2018
Templemichael College	Templemichael Longford	Owned	N/A	
Centres				
Adult Education Centre	(Army Building) Battery Road Longford	Owned	N/A	
Adult Education Centre	Marlinstown Office Park Mullingar	Leased	68,512	01/02/2025
Adult Learning Centre	Granard Co. Longford	Leased	9,750	30/06/2018
Shannonbank Education Centre	Unit 1 Deerpark Commercial Centre Clonown Road Athlone	Leased	52,000	20/03/2026
VTOS	Ashe Road Mullingar	Leased	31,284	28/02/2020
Youthreach Centre	Ballymahon Co Longford	Leased	32,000	31/07/2020
Youthreach Centre	The Courtyard Main Street Delvin	Leased	10	31/12/2039
Youthreach Centre	The Courtyard Main Street Delvin	Leased	7,000	30/06/2020
Youthreach Centre	Battery Road Longford	Leased	39,900	31/05/2021
Youthreach Centre	Unit 2a Midland Gateway Business Park Kilbeggan	Leased	46,740	28/02/2030
SOLAS Training Centre/Offices	Garrycastle, Athlone	Owned	N/A	

* Athlone Community College was built and now is maintained under the terms of a contract between a PPP company and the Department of Education and Skills.

b Properties not currently in use

Category	Location	Status	Annual Rent	Lease Expiry
Arts Education Centre	Kinnegad Co. Westmeath	Owned	N/A	

c Properties leased to 3rd parties

Category	Location	Status	Annual Rent	Lease Expiry
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Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2017

30 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2017 were approved by the Board of Longford and Westmeath Education and Training Board on 13th March, 2018.