

Longford and Westmeath Education and Training Board

Financial Statements For The Year Ended 31st December 2019

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 (LWETB) was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

Section 51 of that Act requires LWETB 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

Signature:

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Date:

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LWETB Statement on System of Internal Control 2019

Longford and Westmeath Education and Training Board came into being on the 1st July 2013 under the provisions of the Education and Training Board Act, 2013.

LWETB operated under the Code of Practice for the Governance of Education and Training Boards (02/2019) this code was adopted at the February Meeting of LWETB retrospectively to its issue date of 31st January 2019. Prior to this LWETB operated under the Code of Governance 08/2015.

Responsibility for the System of Internal Control

As Chairperson of Longford and Westmeath Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal control is maintained and operated. The purpose of such a system is to ensure 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.

The Audit and Risk Committee met five times in 2019 and reviewed the system of internal controls at their meeting on 7th February 2020.

The Finance Committee met three times in 2019. It is a requirement to meet 4 times each year but due to the local elections they only met three times. The Finance Committee expect to meet 4 times in 2020. The Finance Committee recommended the Annual Financial Statements for adoption by the Board and the submission of these to the Comptroller and Audit General for audit at their meeting on 2nd March 2020.

Key Control Procedures

The system of control 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 detected in a timely manner.

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 LWETB from achieving its objectives.

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 LWETB.

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

- Work of the Audit and Risk 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.

Risk Management

LWETB has a Corporate Risk Management Plan in place covering Schools, FET and administrative offices. The Risk Management Plan is a standing item on the Audit and Risk Committee's agenda as required under the Code of Governance for Education and Training Boards 02/2019. An update is provided on the risk movement at each meeting and specific individual reports were requested by the Committee and furnished by the executive to the committee at the next available meeting.

Internal Audits

Internal Audit is provided by the Internal Audit Unit – Education and Training Boards (IAU-ETB). The range of possible opinions of Internal Audit are comprehensive, adequate and inadequate.

In January 2019 the Internal Audit Unit conducted a full review of internal controls in LWETB, and their report published in February 2019 issued an Adequate Opinion. This review and its findings has been presented to the Audit and Risk Committee to provide them with reassurance of the effectiveness of our controls. The summary of the Review covering fifty-seven tests identified one high risk issue relating to a member of staff retaining legacy access to the HR system and this access level was rectified immediately. In addition to this all access levels to the HR system were reviewed and no other anomalies were identified. It also identified two medium risks, the first related to the tagging of assets which is to be addressed by a project started in 2020. The second related to procurement which was a procedural issue that has since been addressed.

In March 2018 the IAU also conducted a review of the effectiveness of Information Communication and Technology System and Network availability controls providing an Inadequate Opinion. The results of this audit were reported on in January 2019. The opinion was "inadequate" based on a benchmark of ISO/IEC 27031. At the time of the audit LWETB was in the middle of implementing a three-year ICT Upgrade Plan. The Audit and Risk Committee received a full presentation on the ICT plan which commenced in 2017 and due for completion in 2020. Many of the items listed in the audit have since been addressed by this programme of upgrades.

The majority of the remaining recommendations either have been addressed in 2019 or will be addressed before the commencement of the new academic year in 2020. The current programme of upgrading once completed is expected to rectify the compliance gaps identified.

The IAU conducted a contracts Audit that was completed in early January 2020 providing an Adequate Opinion. The contracts Audit covered the period July 2018 to end September 2019. The auditor noted the significant improvement that had occurred over the time period covered by the audit in terms of documentation. The new Head of HR took up her position in this time period.

Four medium items were highlighted as follows:

- The lack of evidence that a new staff member had received induction. We have now introduced a new formal procedure.
- The contract of an employee had not been signed. This individual had only been employed for a very brief number of weeks.
- The incomplete reconstitution of a file for a long standing member of staff.
- The availability of all policies to staff. All appropriately approved policies have been made available on the LWETB website.

Public Procurement

In September 2018 a procurement plan for 2019 was submitted to and accepted by the Board. This plan had been developed following a review of procurement in LWETB. This plan outlined areas that would be focused on by LWETB procurement section in 2019 and 2020. By June 2019 60% of the action plan has been implemented with further implementation ongoing over 2020.

A review of procurement in 2019 found that the amount of non-compliance in 2019 was €386,773 analysed as follows:

- a) Items procured by quotes to the value of €262,736 which were tendered for in quarter 4 2019, including class materials.
- b) Items procured by quotes to the value of €124,037 where an appropriate mechanism has now been identified on how to tender for these items and they will be tendered for in 2020. These items include exam papers and associated marking.

Pensions

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Service Pension Scheme by the end of June 2014. The Executive has advised that LWETB is approximately 10% compliant with issuing pension statements to staff as at the end of 2019. This is an issue for all ETBs and is being pursued at national level.

LWETB is currently at an advanced stage of engagement with the Payroll Shared Service and as part of this we expect to improve compliance with this requirement significantly by the end of 2020. LWETB expects to be at least 50% compliant in the issuing of pension statements by the end of 2020 and 98% compliant in the issuing of pension statements by the end of 2021 based on current resources.

Protected Disclosure – There were no Protected Disclosures in 2019.

Fraud – There were no known incidences of Fraud in 2019.

Annual Review of Controls

LWETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on 7th February 2020, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2019 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards and found them to be satisfactory.


This included

- A review of internal and external audit reports issued in 2019 and to date in 2020 along with an examination of minutes of meetings of the Board, Audit and Risk Committee and Finance Committee.
- The Audit Committee also got confirmation from the Chief Executive that on balance the system of internal control is adequate and appropriate. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- The Audit Committee presented a report on the review of controls to the Board on 17th February 2020.
- A Risk Register is kept up-to-date and presented to the Audit and Risk Committee on a regular basis.

The Statement on Internal Control was reviewed and approved by the Board of LWETB at its meeting on 17th February 2020.

Signed:

Date:


Cllr. Frankie Keena
Chairperson

26th June 2020

Longford and Westmeath Education and Training Board

Comptroller and Auditor General Audit Report

To be inserted following completion of report from C&AG



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 the financial statements

I have audited the financial statements of Longford and Westmeath Education and Training Board for the year ended 31 December 2019 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 2019 and the state of affairs of the Board at 31 December 2019; 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, the statement on 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.

Patricia Sheehan
For and on behalf of the
Comptroller and Auditor General

30 June 2020

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 detection 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 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.

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 2019

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	Number of Locations*	Number of Participants**	Number of Beneficiaries***
Second Level & Post Leaving Certificate	9	3,479	
Further Education and Training (FET)****	10		8,711
Part-time / Night Classes****	1		704

* Refers to locations owned or leased by LWETB.

** For second level this is based on the academic year enrolment.

For FET and part time / night classes this is based on the individual enrolments in the calendar year.

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

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

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 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 2019*
€		€
0 - 59,999	802	16,630,638
60,000 - 69,999	101	6,626,531
70,000 - 79,999	80	5,933,280
80,000 - 89,999	16	1,347,628
90,000 - 99,999	12	1,135,655
100,000 - 109,999	6	627,033
110,000 - 119,999	2	232,272
120,000 - 129,999	0	0
130,000 - 139,999	1	134,596
Total	1020	32,667,633

*Cost in 2019 includes employers' PRSI

LWETB 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. ASCs have replaced the pension-related deduction (PRD) which ceased at the end of 2018. While PRD was a temporary emergency measure, ASCs are a permanent contribution in respect of pensionable remuneration. The amount collected in 2019 was €1,026,851 which was remitted to the Department of Education and Skills.

Longford and Westmeath Education and Training Board

Financial Statements - Year Ended 31st December 2019

Establishment of the Education and Training Board and the Accounting Policies

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.

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 other 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 actual 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 as purchased.

(e) Superannuation

The pension entitlements of LWETB staff, including those who transferred from SOLAS, are conferred under defined benefits 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 LWETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure and Reform.

LWETB 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 National Shared Services Office on behalf of LWETB. ETBs are responsible for the administration of their pensions. Pension funds are provided by the Department of Education and Skills.

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

(f) Lease Rentals

All lease rentals are expensed as incurred.


Longford and Westmeath Education and Training Board


Operating Statement For The Year Ended 31st December 2019

	Note	Year ended 31/12/2019 €	Year ended 31/12/2018 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	27,321,441	25,899,119
Further Education and Training Grants	2	24,909,094	24,527,057
Youth Services Grants	3	804,294	585,644
Agencies & Self-Financing Projects	4	1,822,408	1,661,973
Capital	5	1,232,114	1,206,924
		<u>56,089,351</u>	<u>53,880,717</u>
PAYMENTS			
Post Primary Schools & Head Office	6	27,076,958	25,881,220
Further Education and Training	7	23,918,193	24,917,851
Youth Services	8	705,492	740,367
Agencies & Self-Financing Projects	4	1,404,834	1,605,821
Capital	5	775,175	717,727
		<u>53,880,652</u>	<u>53,862,986</u>
Cash Surplus / (Deficit) For Year		2,208,699	17,731
Movement in Other Net Current Assets	19	<u>(2,209,775)</u>	<u>(22,259)</u>
Accrual Revenue Surplus / (Deficit) For Year		(1,076)	(4,528)
Revenue Surplus / (Deficit) at 1 January 2019		743	5,271
Revenue Surplus / (Deficit) at 31 December 2019		<u>(333)</u>	<u>743</u>

Signed:

Signed:


Cllr. Frankie Keena
Chairperson


Dr Christy Duffy
Chief Executive

Date 26th June 2020

Date 24/06/20

The notes on pages 10 to 26 form part of these Financial Statements

Longford and Westmeath Education and Training Board

Statement of Current Assets and Current Liabilities as at 31st December 2019

	Note	31/12/2019	31/12/2018
		€	€
Current Assets			
Recurrent State Grants	11	452,244	212,481
Capital State Grants	12	374,140	482,750
Other Recurrent Income	13	751	69,063
Third Party Debtors	14	290,467	343,389
Bank Balance		4,935,649	2,726,950
		<u>6,053,251</u>	<u>3,834,633</u>
Current Liabilities			
Recurrent State Grants	15	2,449,820	996,952
Capital State Grants	16	1,157,069	813,107
Other Recurrent Income	17	616,566	451,945
Pay & Expense Liabilities	18	1,830,129	1,571,886
		<u>6,053,584</u>	<u>3,833,890</u>
Net Current Assets / (Liabilities)		<u>(333)</u>	<u>743</u>
Represented By			
Revenue Surplus / (Deficit)		<u>(333)</u>	<u>743</u>

Analysis of Revenue Surplus / (Deficit)

Programme	Retained Surplus/(Deficit) 31/12/2019 €	Revenue Surplus / (Deficit) for 2019 €	Retained Surplus/(Deficit) 31/12/2018 €
Schools & Head Office	(1,437)	(112)	(1,325)
Further Education & Training	-	-	-
Agency	-	-	-
Self Financing	1,104	(964)	2,068
	<u>(333)</u>	<u>(1,076)</u>	<u>743</u>

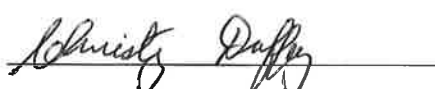
Signed:



CLF / Frankie Keena
Chairperson

Date 26th June 2020

Signed:



Dr. Christy Duffy
Chief Executive

Date 24/06/20

The notes on pages 10 to 26 form part of these financial statements

Longford and Westmeath Education and Training Board
Notes to The Financial Statements - Year Ended 31st December 2019

1 Post Primary Schools & Head Office Receipts	Sponsoring Department/Funder	Year Ended	Year Ended
		31/12/2019	31/12/2018
		€	€
PAY			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	23,080,439	21,939,594
Retained Superannuation Contributions	Education and Skills	1,240,406	1,269,013
		<u>24,320,845</u>	<u>23,208,607</u>
NON PAY			
Post Primary Schools & Head Office Net Cash Grant	Education and Skills	2,028,742	1,671,068
IPB Capital Reserve	Irish Public Bodies	54,566	196,439
Tuition Fees	Parents/Students	90,532	77,854
Insurance Dividend	Irish Public Bodies	10,089	27,915
		<u>2,183,929</u>	<u>1,973,276</u>
ASSOCIATED PROGRAMMES			
School Services Support Fund	Education and Skills	300,875	302,943
ICT Infrastructure Grant	Education and Skills	178,538	77,711
Book Grant	Education and Skills	102,575	101,025
DEIS Grant & Home School Liaison	Education and Skills	102,212	101,601
Bus Escort Grant	Education and Skills	30,216	3,886
Transition Year Grant	Education and Skills	24,415	30,020
Other - 10 in Number	Education and Skills/Blackrock Education Centre	77,836	100,050
		<u>816,667</u>	<u>717,236</u>
		<u>27,321,441</u>	<u>25,899,119</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

2 Further Education and Training Receipts	Sponsoring Department/Funder	Year Ended 31/12/2019 €	Year Ended 31/12/2018 €
Further Education and Training			
Apprenticeship	SOLAS	3,979,865	2,998,609
Training Centre Staff & Operations	SOLAS	3,732,441	3,680,683
Bridging Foundation & Skills Training	SOLAS	2,820,145	3,659,066
Specialist Training Providers (STP)	SOLAS	2,770,726	2,542,426
Youthreach	SOLAS	1,994,665	1,952,032
Community Training Centres	SOLAS	1,957,719	2,252,835
VTOS	SOLAS	1,955,306	2,236,057
Traineeships	SOLAS	1,124,984	1,032,313
Adult Literacy Development Fund	SOLAS	1,110,612	1,202,606
Back to Education Initiative	SOLAS/Students	911,379	926,160
Local Training Initiatives	SOLAS	528,442	674,536
Adult Education Guidance Service	SOLAS	364,203	357,626
Community Education	SOLAS	341,124	203,159
Evening Courses	SOLAS	339,978	278,742
ESOL	SOLAS	252,876	-
Other	Various	100,491	96,983
Refugee Resettlement	SOLAS	93,794	-45,151
National Skills for Work	SOLAS	79,173	123,064
Intensive Tuition	SOLAS	75,320	72,412
Further Education Refurbishment Fund	SOLAS	55,067	28,579
Continuing Professional Development	SOLAS	43,907	15,656
QQI Exam/Assessments	SOLAS	41,616	39,928
Justice Workshops	SOLAS	41,599	28,275
Psychological Services	SOLAS	40,976	49,327
Explore Funding	Education and Skills	38,890	6,565
PLC Enhanced Capitation	SOLAS	30,931	40,556
DEIS Family Literacy	SOLAS	24,181	21,505
On-Line/Blended Learning/Library	SOLAS	22,024	-1,631
PLC Rent	SOLAS	10,700	14,500
QQI External Authenticators	SOLAS	9,005	5,833
TEL Pay	SOLAS	6,000	-
Quality Framework	SOLAS	5,955	6,417
Learner Support	SOLAS	5,000	-
Arts Education	SOLAS/Students	-	27,389
Total		24,909,094	24,527,057

3 YOUTH SERVICES RECEIPTS

RYFA - Revised Youth Funding	Children and Youth Affairs	224,679	-
TYFS - Targeted Youth Funding	Children and Youth Affairs	150,309	-
DPU/MRDATAF	Health	136,816	136,816
ETB Youth Work Functions	Children and Youth Affairs	95,867	93,367
Youth Club Grant	Children and Youth Affairs	52,156	44,130
Youth Information Centre	Children and Youth Affairs	50,759	50,759
Youth Employability Initiative	Children and Youth Affairs	49,993	-
Youth Equipment Funding	Children and Youth Affairs	21,073	1,059
Capital Funding	Children and Youth Affairs	17,642	30,346
LGBT Youth Grant	Children and Youth Affairs	5,000	5,000
Special Projects Youth-SPY	Children and Youth Affairs	-	122,936
Y.P.F.S.F. 2	Children and Youth Affairs	-	101,231
		804,294	585,644

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

4 AGENCIES and SELF-FINANCING PROJECTS

* AGENCIES

		Year Ended 31/12/2019			Year Ended 31/12/2018	
Item PROJECT NAME	Sponsoring Department/Funder	RECEIPTS	PAYMENTS			
			Pay	Non Pay	Total	RECEIPTS PAYMENTS
		€	€	€	€	€ €
1 School Meals	Employment Affairs and Social Protection	637,663	-	491,478	491,478	534,233 646,554
2 Book Rental	Parents/Students	241,643	15,853	205,097	220,950	248,148 116,046
3 Music Generation	Music Generation/LWETB	111,645	-	4,061	4,061	- -
4 Examination Supervision	State Examinations Commission	104,004	92,726	-	92,726	90,047 95,338
5 Project development of Payroll Shared Services	Education and Skills	84,600	5,633	3,288	8,921	- -
6 PMO European Projects	Education and Skills	-	-	-	-	49,856 49,856
7 Examination Fees	Parents/Students	57,721	-	61,196	61,196	52,545 57,819
8 Homework Study Club	Parents/Students	30,410	14,197	8,267	22,464	27,735 19,532
9 Léargas/Erasmus	Léargas	25,239	-	41,258	41,258	106,424 82,614
10 School Tours	Parents/Students	19,460	-	24,589	24,589	14,294 11,976
11 PLC Government Levy	Parents/Students	12,600	-	17,028	17,028	14,200 17,963
12 Other - 9 in Number	Various	41,784	8,413	13,184	21,597	53,220 44,731
		1,366,769	136,822	869,446	1,006,268	1,190,702 1,142,429

** SELF-FINANCING PROJECTS

Item PROJECT NAME	Funder	RECEIPTS	PAYMENTS			RECEIPTS PAYMENTS
			Pay	Non Pay	Total	
		€	€	€	€	€ €
1 Student Services - Student	Parents/Students	247,933	248	243,246	243,494	256,505 238,067
2 Transition Year Extra Curricular Activities	Parents/Students	97,492	2,371	65,383	67,754	91,252 104,417
3 PLC Locally Raised Funds - RF	Parents/Students	72,023	-	63,708	63,708	71,655 64,606
4 Subscriptions And Donations	Various	18,366	-	3,148	3,148	13,835 9,578
5 Canteen	Parents/Students	13,385	-	14,680	14,680	33,574 42,252
6 Others - 3 in Number	Parents/Students/Various	6,440	-	5,782	5,782	4,450 4,472
		455,639	2,619	395,947	398,566	471,271 463,392
Overall		1,822,408	139,441	1,265,393	1,404,834	1,661,973 1,605,821

* Agency work involves running a programme on behalf of another organisation 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 2019

		Year Ended 31/12/2019	Year Ended 31/12/2018
		€	€
5 Capital			
Receipts			
Education & Skills		445,510	983,527
SOLAS		786,604	223,397
		1,232,114	1,206,924
Payments			
Facility	Expenditure Type		
Athlone Training Centre	Plant & Equipment	246,172	66,377
Athlone Training Centre	Refurbishment of Back Block/Workshops/storage sheds	108,391	109,926
Various	Others - 18	420,612	541,424
		775,175	717,727

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

	Year Ended 31/12/2019			Year Ended 31/12/2018
6 Post Primary Schools & Head Office Payments	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	21,550,458	-	21,550,458	20,548,767
Administration	2,333,268	-	2,333,268	2,182,109
Maintenance	541,797	-	541,797	515,576
	24,425,523	-	24,425,523	23,246,452
NON PAY				
Instruction	-	377,781	377,781	449,119
Administration	-	1,031,618	1,031,618	902,331
Maintenance	-	369,614	369,614	421,515
	-	1,779,013	1,779,013	1,772,965
ASSOCIATED PROGRAMMES				
School Services Support Fund	20,470	336,710	357,180	369,927
ICT Infrastructure Grant	-	168,676	168,676	95,244
Book Grant	12,724	95,233	107,957	197,593
DEIS Grant & Home School Liaison	3,710	69,062	72,772	87,313
Bus Escort Grant	19,716	-	19,716	12,818
Transition Year Grant	-	41,293	41,293	22,347
Other - 8 in Number	12,852	91,976	104,828	76,561
	69,472	802,950	872,422	861,803
	24,494,995	2,581,963	27,076,958	25,881,220

Post Primary Schools and Head Office Payments

These relate to the provision of second level and PLC programmes provided in 9 locations, catering for 3,479 participants as well as night classes in 1 location, catering for 704 beneficiaries.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

7 Further Education and Training Payments	Year Ended 31/12/2019				Year Ended 31/12/2018
	Pay	Non Pay	Allowances	Total	Total
	€	€	€	€	€
Further Education and Training					
Apprenticeship	174,045	556,547	2,990,062	3,720,654	3,190,021
Training Centre Staff & Operations	2,707,100	998,195	-	3,705,295	3,806,413
Bridging Foundation & Skills Training	113,736	1,453,305	1,055,670	2,622,711	3,133,499
Specialist Training Providers (STP)	-	1,498,774	1,111,913	2,610,687	2,581,181
Youthreach	1,213,173	372,179	395,881	1,981,233	1,939,862
Community Training Centres	885,014	477,522	621,811	1,984,347	2,183,792
VTOS	898,032	136,126	829,331	1,863,489	2,133,320
Traineeships	7,279	474,477	559,615	1,041,371	1,243,117
Adult Literacy Development Fund	796,355	263,420	-	1,059,775	1,374,724
Back to Education Initiative	709,922	288,757	-	998,679	910,205
Local Training Initiatives	209,214	157,506	250,858	617,578	725,697
Adult Education Guidance Service	282,032	72,168	-	354,200	349,044
Community Education	158,366	79,042	-	237,408	223,140
Evening Courses	249,790	83,797	-	333,587	349,473
ESOL	187,697	83,433	-	271,130	-
Refugee Resettlement	95,606	14,416	-	110,022	134,776
National Skills for Work	43,927	18,695	-	62,622	202,449
Intensive Tuition	70,723	8,566	-	79,289	77,157
Further Education Refurbishment Fund	-	26,603	-	26,603	63,567
Continuing Professional Development	-	4,321	-	4,321	14,237
QQI Exam/Assessments	36,028	-	-	36,028	41,830
Justice Workshops	-	60	66,913	66,973	54,294
Psychological Services	37,006	2,024	-	39,030	41,343
Explore Funding	-	568	-	568	5,359
PLC Enhanced Capitation	-	31,845	-	31,845	41,735
DEIS Family Literacy	20,773	3,483	-	24,256	26,433
On-Line/Blended Learning/Library	432	3,746	-	4,178	1,292
PLC Rent	-	10,300	-	10,300	10,300
QQI External Authenticators	5,861	3,792	-	9,653	8,178
TEL PAY	6,658	-	-	6,658	-
Quality Framework	-	3,703	-	3,703	7,777
Arts Education	-	-	-	-	43,636
Total	8,908,769	7,127,370	7,882,054	23,918,193	24,917,851

Further Education and Training Payments

These relate to the provision of Further Education programmes in 9 locations, catering for 4,933 beneficiaries, as well as 1 location catering for both Training (2,488 beneficiaries) and night classes (1,290 beneficiaries).

8 YOUTH SERVICES PAYMENTS

RYFA - Revised Youth Funding	-	139,877	-	139,877	-
TYFS - Targeted Youth Funding	-	146,176	-	146,176	-
DPU/MRDATF	-	118,971	-	118,971	156,522
ETB Youth Work Functions	81,375	18,281	-	99,656	218,384
Youth Club Grant	-	53,780	-	53,780	43,100
Youth Information Centre	-	50,214	-	50,214	50,764
Youth Employability Initiative	-	39,933	-	39,933	-
Youth Equipment Funding	-	19,970	-	19,970	11,653
Capital Funding	-	13,990	-	13,990	43,409
LGBT Youth Grant	-	7,500	-	7,500	-
Special Projects Youth-SPY	-	-	-	0	122,936
Y.P.F.S.F. 2	-	15,425	-	15,425	86,298
Youth Work Quality Service	-	-	-	0	7,301
Total	81,375	624,117	-	705,492	740,367

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

9 Analysis of Receipts by Funder

Funder	Programme						TOTAL Year Ended 31/12/2019 €	TOTAL Year Ended 31/12/2018 €
	Post Primary Schools & Head Office €	Further Education and Training €	Youth Services €	Agencies and Self Financing €	Capital €			
State Funding Received	27,150,725	38,890	-	84,600	445,510		27,719,725	26,615,141
Department of Education and Skills	-	24,769,003	-	-	786,604		25,555,607	24,595,104
SOLAS	-	-	136,816	-	-		136,816	136,816
Department of Health	-	-	667,478	-	-		667,478	448,828
Department of Children and Youth Affairs	-	-	-	637,663	-		637,663	534,233
Employment Affairs and Social Protection	-	-	-	-	-		-	37,064
Dublin and Dun Laoghaire ETB	-	-	-	-	-		-	-
Department of Transport, Tourism & Sport	-	-	-	8,060	-		8,060	-
HSE	-	-	-	-	-		-	6,571
Higher Education Authority	-	-	-	9,197	-		9,197	4,483
Music Generation/LWETB	-	-	-	111,645	-		111,645	-
State Exams Commission	-	-	-	104,004	-		104,004	90,520
Blackrock Education Centre	15,529	-	-	-	-		15,529	21,718
Léargas	-	-	-	25,239	-		25,239	106,424
National Council for Curriculum & Assessment	-	-	-	2,000	-		2,000	-
Total	27,166,254	24,807,893	804,294	982,408	1,232,114		54,992,963	52,596,902
Non State Funding applied to State Funded Schemes								
Parents/Students	90,532	-	-	-	-		90,532	77,854
Irish Public Bodies - Dividends	10,089	-	-	-	-		10,089	27,915
Irish Public Bodies - Capital Reserve Dividends	54,566	-	-	-	-		54,566	196,439
Other	-	100,491	-	-	-		100,491	96,983
	155,187	100,491	-	-	-		255,678	399,191
Other Non State Funding								
Parents/Students	-	710	-	803,444	-		804,154	858,506
Irish Public Bodies - insurance settlements	-	-	-	12,000	-		12,000	9,053
Other	-	-	-	24,556	-		24,556	17,065
	-	710	-	840,000	-		840,710	884,624
Total	27,321,441	24,909,094	804,294	1,822,408	1,232,114		56,089,351	53,880,717

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

Notes to the Financial Statements – Year ended 31st December/ 2019																			
2019		01/01/2019 ^a		Receipts direct from Grantor ^a		Receipts from other sources		Total receipts per Operating Statements		Local Funding Transfers		Cash expenditure per Operating Statement		Change in Liabilities Debtors		Surplus/ (Deficit) per Operating Statement for 2019 ^d		Amount due from/ (due to) Grantor	
Grant Issued		Amount due from/ (due to) Grantor		€		€		€		€		€		€		€		€	
Education and Skills		Pay ^b		24,361,000		198,755		(23,080,439)		(1,240,406)		(24,320,645)		24,425,523		143,155		-	
Post Primary Schools and Head Office		Non-Pay ^c		-		-		(2,028,742)		(155,187)		(2,183,928)		1,779,013		19,049		-	
Local Funding Surpluses		-		(197,647)		-		-		-		-		-		-		-	
Associated Programmes		Capital		801,138		(323,730)		(801,138)		-		(801,138)		856,883		17,949		-	
Explore Funding Programme		Further Education		445,510		(169,472)		(445,510)		-		(445,510)		325,297		4,367		-	
Agency		-		38,890		(1,206)		(38,890)		-		-		568		-		-	
Project development of Payroll Shared Services		-		84,600		-		(84,600)		-		-		8,921		1,632		-	
Total Education and Skills ^a		27,859,087		(493,300)		(26,279,319)		(1,395,593)		(27,874,912)		-		27,396,215		186,152		(112)	
Other Funders		Further Education and Training		24,870,204		(393,382)		(24,769,003)		(101,201)		(24,870,204)		23,917,625		(9,705)		-	
SOLAS		Capital		786,604		(180,865)		(786,604)		-		-		449,878		-		-	
Children and Youth Affairs		Youth Affairs		667,478		(31,488)		(667,478)		-		-		596,521		24,760		-	
Department of Health		Music Generation/LWETB		136,816		(35,763)		(136,816)		-		-		118,971		-		-	
Employment Affairs and Social Protection		Agency - Music Generation		111,645		-		(111,645)		-		-		4,081		-		-	
Leargas		Agency - School Meals		48,549		-		(48,549)		-		-		491,478		91,154		-	
State Examinations Commission		Agency - Leargas Trips		637,663		-		(637,663)		-		-		41,258		(5,861)		-	
Blackrock Education Centre		Agency - Examination Supervision		25,239		(40,863)		(25,239)		-		-		92,726		-		-	
Transport Tourism and Sport		Associated Programme - JCSP		104,004		12,029		(104,004)		-		-		15,529		(1,680)		-	
Higher Education Authority		Agency - Sports Capital Grant		15,529		(1,147)		(15,529)		-		-		15,529		-		-	
National Council for Curriculum & Assessment		Agency - Study Assistance		8,080		-		(8,080)		-		-		342		-		-	
Westmeath Community Development		Agency - Students with Disabilities		9,197		(24,362)		(9,197)		-		-		8,992		354		-	
Total State		Agency - Key Skills		2,000		-		(2,000)		-		-		1,853		-		-	
Total State		Agency - Various		27,374,439		(618,557)		(27,273,238)		(101,201)		(27,374,439)		25,729,777		98,952		-	
Total Non State		Agency and Self Financing		-		(385,853)		-		(840,000)		-		754,660		26,061		-	
Total State and Non State		Total State and Non State		55,233,526		(1,497,710)		(53,752,557)		(2,336,794)		(56,089,351)		53,860,652		311,165		(1,076)	
																		(446,096)	
																		(3,566,320)	

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

Amount due from/ (due to) Grantor at 31 December

Bank Balance (Page 9)

Third Party Debtors (Note 14)

Pay & Expenses Liabilities (Note 1b)

Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities

Notes		
a Opening balances	€	31/12/2018
b Pay	€	31/12/2019
	€	€
	4,935,649	(1,497,710)
	290,467	2,726,950
	(1,830,129)	343,389
	(333)	743

Balances are reported on an accruals basis.

Department of Education and Skills: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €23,080,439 and anticipated receipts from Retained Superannuation Contributions of €1,253,000. Actual receipts of Retained Superannuation Contributions were €1,240,406, which is €12,584 less than anticipated. This shortfall of €12,584 will be funded by the Department of Education and Skills in the 2020 Pay Grant.

c Non Pay

Department of Education and Skills: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €2,028,742 (this included a prepayment of non pay of €300,000 for 2020) and forecasted locally raised receipts of €98,000. In 2019 actual locally raised receipts were €100,821 resulting in a surplus of receipts of €2,821 over the amount forecasted. Surplus receipts are due to the Department of Education and Skills and are not considered part of the current year funding. A capital reserve dividend payment of €54,568 was also received from IPS.

d Surplus/(Deficit) for 2019

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay programmes expenditure limits are set. Expenditure incurred in excess of the limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. LWETB had a Revenue Deficit of €1,076 for the year ended 31/12/2019 (Per Operating Statement page 9) and an Accumulated Revenue Surplus as at 31/12/2019 of €333 (Per Operating Statement page 9).

e Total State funding

The difference between the total amount received from grantors of €53,752,557 above and the total in Note 9 - Funding of €54,992,963 is represented by Retained Superannuation Contributions of €1,240,406.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

	31/12/2019	31/12/2018
	€	€
11 Current Assets - Recurrent State Grants		
Amount due from Dept. of Education and Skills		
Pay Grant Underfunding	446,588	198,755
Associated Grant Underfunding	5,062	13,726
Amount due from Department of Children and Youth Affairs	594	-
	<u>452,244</u>	<u>212,481</u>
12 Current Assets - Capital State Grants		
Amount due from Dept. of Education and Skills	374,140	482,750
	<u>374,140</u>	<u>482,750</u>
13 Current Assets - Other Recurrent Income		
Amount due from the State Examinations Commission	751	12,029
Amount due from Dept of Employment Affairs & Social Protection	-	48,549
Amount due from Other Programme Funder (State)	-	8,485
	<u>751</u>	<u>69,063</u>
14 Current Assets - Third Party Debtors		
Salary Overpayments	4,789	42,883
Training Prog Debtors incl. advances NLN, CTC & LTI's	285,678	300,506
	<u>290,467</u>	<u>343,389</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

	31/12/2019 €	31/12/2018 €
15 Current Liabilities - Recurrent State Grants		
Amount due to Dept. of Education and Skills		
Associated Grants Unspent	255,088	337,456
Local Receipts/Receivable Excess	253,626	197,647
Schools & Head Office Non Pay prepayments	330,000	-
Further Education Explore Programme Unspent	39,528	1,206
ESBS Payroll Shared Service Project Unspent	74,047	-
Amount due to SOLAS	1,355,674	393,392
Amount due to Youth Affairs	88,249	31,488
Amount due to Health	53,608	35,763
	<u>2,449,820</u>	<u>996,952</u>
16 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education and Skills	102,020	94,786
Amount held for Dept. Of Education and Skills - Sale of Assets Proceeds	557,436	557,436
Amount held for SOLAS	497,613	160,885
	<u>1,157,069</u>	<u>813,107</u>
17 Current Liabilities - Other Recurrent Income		
Amount held for Students	384,116	348,445
Amount held for Dept. of Employment Affairs & Social Protection	6,482	-
Amount held for Other Programme Funders (Non State)	61,982	37,408
Amount held for Other Programme Funders (State)	163,986	66,092
	<u>616,566</u>	<u>451,945</u>
18 Pay and Expense Liabilities		
Pay Liabilities	549,879	459,361
Expense Liabilities	1,280,250	1,112,525
	<u>1,830,129</u>	<u>1,571,886</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

19 Movement in Other Net Current Assets

	Balance as at 31/12/2019	Balance as at 31/12/2018	Movement in Year
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	452,244	212,481	239,763
Increase/(Decrease) in Capital State Grants Receivable	374,140	482,750	(108,610)
Increase/(Decrease) in Other Recurrent Income Receivable	751	69,063	(68,312)
Increase/(Decrease) in Third Party Debtors	290,467	343,389	(52,922)
	<u>1,117,602</u>	<u>1,107,683</u>	<u>9,919</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grants Payable	2,449,820	996,952	(1,452,868)
(Increase)/Decrease in Capital State Grants Payable	1,157,069	813,107	(343,962)
(Increase)/Decrease in Other Recurrent Income Payable	616,566	451,945	(164,621)
(Increase)/Decrease in Pay and Expenditure	1,830,129	1,571,886	(258,243)
	<u>6,053,584</u>	<u>3,833,890</u>	<u>(2,219,694)</u>
Net Movement			<u><u>(2,209,775)</u></u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

20 Remuneration

	2019 €	2018 €
(a) Aggregate Remuneration Benefits		
Staff Short Term Benefits	32,667,633	31,643,210
Termination Benefits	-	20,974
	32,667,633	31,664,184
(b) Staff Short Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' P.R.S.I.	32,667,633	31,643,210
	32,667,633	31,643,210

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

Page Range*	No. Employees	Cost in 2019*
€		€
0 - 59,999	802	16,630,638
60,000 - 69,999	101	6,626,531
70,000 - 79,999	80	5,933,280
80,000 - 89,999	16	1,347,628
90,000 - 99,999	12	1,135,655
100,000 - 109,999	6	627,033
110,000 - 119,999	2	232,272
120,000 - 129,999	0	0
130,000 - 139,999	1	134,596
Total	1020	32,667,633

*Cost in 2019 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year.

-	20,974
-	20,974

(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.

The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:-

	2019 €	2018 €
Salary	385,431	362,844
Allowances	-	-
Termination Benefits	-	-
	385,431	362,844

(e) Chief Executive Salary and Benefits

	2019 €	2018 €
The Chief Executive remuneration package excluding employer's PRSI for the year was:		
Basic Salary	122,234	117,564
Other	-	-
	122,234	117,564

The Chief Executive is a member of an unfunded defined public sector scheme and his 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 2019

21 Specific Costs

	2019 €	2018 €
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	43,793	57,478
Financial/Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	-
Other	3,658	-
Audit Fee (annual external audit)	37,000	70,000 *
	<u>84,451</u>	<u>127,478</u>

* Audit fee of €70,000 includes €35,000 for 2016 audit and €35,000 for 2017 audit.

(b) Legal Costs and Settlements

Legal costs and settlements for the year can be analysed under:

Legal fees - legal proceedings	-	200
Conciliation and arbitration payments	50,754	-
Settlements	-	-
	<u>50,754</u>	<u>200</u>

Legal costs of €41,824 and settlements of €20,819 were paid by the ETB's insurers.

(c) Travel and Subsistence

Travel and Subsistence costs comprise:

Domestic

- expenses paid to Board Members	14,578	13,085
- expenses paid for Board Members	-	1,180
- expenses paid to employees	187,091	174,451
	<u>201,669</u>	<u>188,716</u>

International

- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	4,837	4,440
	<u>4,837</u>	<u>4,440</u>

Total	<u>206,506</u>	<u>193,156</u>
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(d) Hospitality

Hospitality costs incurred were:

Staff Hospitality	590	949
Other	-	280
	<u>590</u>	<u>1,229</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

22 Board members' expenses

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

The aggregate payments to each member in the year ended 31st December 2019 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total €	No. Board Meetings Attended/Held
Cllr. Seamus Butler	39	-	-	-	-	39	3/3
Mr. Luke Casserly	-	-	-	-	-	0	2/3
Mr. Donie Cassidy	-	-	-	-	-	0	3/3
Cllr. Sorca Clarke	-	848	-	-	-	848	2/3
Fr. Paul Connell	-	565	-	-	-	565	2/3
Cllr. Una D'Arcy	-	-	-	-	-	0	3/3
Cllr. Aoife Davitt	-	-	-	-	-	0	5/5
Cllr. John Dolan	-	-	-	-	-	0	5/5
Cllr. Michael Dollard	80	2,120	-	-	-	2,200	8/8
Ms. Josephine Donohue	-	-	-	-	-	0	2/3
Cllr. Tom Farrell	196	882	-	-	-	1,078	3/3
Mr. Declan Flanagan	-	-	-	-	-	0	3/3
Ms. Niamh Ginnell	88	-	93	-	-	181	3/3
Cllr. Ken Glynn	81	-	-	-	-	81	7/8
Cllr. Gerry Hagan	-	-	-	-	-	0	5/5
Mr. Colm Harte	-	-	-	-	-	0	3/3
Cllr. Louise Heavin	-	-	-	-	-	0	4/5
Ms. Celine Kearney Medforth	243	-	-	41	-	284	2/3
Cllr. Frankie Keena *	322	4,023	98	-	405	4,848	8/8
Cllr. Denis Leonard	-	-	-	-	-	0	5/5
Cllr. Liam McDaniel	-	-	-	-	-	0	2/3
Ms. Kathleen McGahern	64	-	-	-	95	159	1/2
Ms. Caroline Murphy	-	-	-	-	-	0	1/1
Mr. Mark Murphy	214	-	-	-	-	214	5/7
Ms. Tess Murphy	-	-	-	-	-	0	1/1
Cllr. Garry Murtagh	94	-	-	-	47	141	5/5
Cllr. Peggy Nolan	242	-	-	-	-	242	7/8
Ms. Mary O'Brien	177	-	72	-	-	249	5/5
Mr. Patrick O'Rourke	190	796	-	-	-	986	2/3
Cllr. Pat O'Toole	272	1,714	-	-	-	1,986	8/8
Cllr. Mae Sexton	108	-	-	-	72	180	1/3
Ms. Pauline Smyth	74	-	-	-	-	74	1/3
Cllr. Emily Wallace	-	141	-	-	-	141	3/8
Ms. Denise Watkins	82	-	-	-	-	82	2/3
Mr. Colin Whyte	-	-	-	-	-	0	5/5
	2,566	11,089	263	41	619	14,578	

* Cllr. Frankie Keena was Chair of LWETB in 2019.

23 Chief Executive Travel Expenses

	2019 €	2018 €
Domestic Travel	7,420	7,067
Foreign Travel	-	-
	<u>7,420</u>	<u>7,067</u>

Longford and Westmeath Education and Training Board
Notes to The Financial Statements - Year Ended 31st December 2019

24 Capital Commitments

At the date of approval of the financial statements LWETB had commitments and contracts for €672,989.

This capital expenditure will be completely Exchequer funded.

25 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 31/12/2019.

26 Additional Superannuation Contribution

€1,026,851 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

27 Write - Offs

In 2019 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. Longford and Westmeath ETB had a cumulative deceased pensioner write offs of €NIL in 2019.

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 2019.

29 Provision of National Service

Longford and Westmeath Education and Training Board does not co-ordinate or provide any service for or on behalf of all Education and Training Boards.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

30 Longford and Westmeath ETB provides educational services and activities from the properties listed below:

1) Properties in use

Category	Location	Status	Annual Rent Per Agreement	Lease Expiry
OWNED				
Schools				
Ardcoil Phadraig Granard	Granard Co. Longford	Owned	N/A	
Ballymahon Vocational School	Ballymahon Co. Longford	Owned	N/A	
Castlepollard Community College	Castlepollard Co. Westmeath	Owned	N/A	
Columba College	Killucan Co Westmeath	Owned	N/A	
Lanesboro Community College	Lanesboro Co. Longford	Owned	N/A	
Mullingar Community College	Millmount Road Mullingar	Owned	N/A	
Templemichael College	Templemichael Longford	Owned	N/A	
Centres				
Adult Education Centre	(Army Building) Battery Road Longford	Owned	N/A	
SOLAS Training Centre/Offices		Owned	N/A	
LEASED				
Administrative Offices				
Head Office	Marlinstown Office Park Mullingar	Leased	108,784	01/02/2025
Head Office - additional rooms	Marlinstown Office Park Mullingar	Leased	9,600	09/10/2020
Administrative Offices	Battery Road Longford	Leased	26	31/12/2029
Schools				
Ballymahon Vocational School Prefab	Ballymahon Co. Longford	Leased	19,188	30/06/2020
Castlepollard Community College Prefab	Castlepollard Co. Westmeath	Leased	14,071	Rolling basis *
Castlepollard Community College Prefab	Castlepollard Co. Westmeath	Leased	68,880	30/06/2020
Columba College Prefab	Killucan Co Westmeath	Leased	9,594	Rolling basis *
St. Anthony's Junior Education Centre	Northgate Street Athlone	Leased	2,000	Agreed Annually
Centres				
Adult Education Centre	Marlinstown Office Park Mullingar	Leased	68,512	01/02/2025
Adult Learning Centre	Granard Co. Longford	Leased	9,750	30/06/2020
Shannonbank Education Centre	Unit 1 Deepark Commercial Centre Clonown Road Athlone	Leased	52,000	20/03/2026
VTOS	Ashe Road Mullingar	Leased	31,284	28/02/2025
Youthreach Centre	Ballymahon Co Longford	Leased	32,000	31/07/2020
Youthreach Centre	The Courtyard Main Street Delvin Co. Westmeath	Leased	10	31/12/2039
Youthreach Centre	The Courtyard Main Street Delvin Co. Westmeath	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
OTHER				
Administrative Offices				
Adult Education Centre	Ballalley Lane, Athlone	Licenced	4,500	31/03/2020
Athlone Community College **	Retreat Road Athlone	PPP School	N/A	

* The rental of these prefabs is on a monthly rolling basis.

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

2) Properties not currently in use

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

3) Properties leased to 3rd parties

Category	Location	Status	Annual Rent	Lease Expiry
N/A	N/A	N/A	N/A	N/A

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2019

31 Charitable status

Longford and Westmeath Education and Training Board is a charity registered with the Charity Regulator - Charitable status number is 20083762.

32 Connected persons

There were no transactions with connected persons during the year.

33 Events after the year end

Since the end of the reporting period, the economy and the ETB sector have been significantly affected by the Covid-19 pandemic. However, LWETB continues to carry out its vital role in education while being focused on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

The effects of the pandemic will have financial implications for LWETB in 2020 and beyond. The financial impacts of COVID-19 commenced in March 2020 and given the unprecedented uncertainty of the situation that LWETB finds itself in, a reliable estimate of the costs and savings arising from COVID-19 cannot be made at this time. However, the main factors giving rise to additional costs and reductions in income are as follows:

- * Additional unplanned expenditure on ICT equipment and software support to enable the continuation of learning for students and the safety of its employees by remote working.
- * Additional costs to deliver training as it is expected that extra training allowances to participants in further education and training programmes will continue until courses are completed which may lead to some additional costs over the summer months.
- * Anticipated reductions in income. LWETB anticipates a reduction in self-generated income and some programmes are on hold. PLC fee income is also likely to be reduced as more participants become eligible for free fees.

It is anticipated that the additional costs will be partially offset by savings in the areas of:

- * Substitution costs,
- * Consumables and costs incurred for contract management services and
- * Savings associated with the delivery of apprenticeships as most craft apprentices are released to their employers and there are no further intakes currently (It should be noted that this delay is likely however to lead to greater costs from 2021).

LWETB has taken the following steps to manage the effects of the pandemic:

- * From the commencement of this crisis LWETB has engaged a business continuity plan to ensure its operations continue as normal in line with its regulatory requirements.
- * The Audit and Risk Committee will review LWETB's updated risk register to take account of the specific risks arising and LWETB will develop and ensure implementation of additional control measures as required.
- * The Department of Education and Skills has put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. LWETB is participating in these structures to ensure a joined-up approach across the education sector.

In the medium to long term, the ETB sector will have a significant role to play in the overall tertiary system response needed for labour market activation which will form part of a broader cross government and cross agency response. As a result, there will be a particular focus on effective management of resources and capacity.

34 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2019 were approved by the Board of Longford and Westmeath Education and Training Board on 9 March 2020.