



Office of the Comptroller and Auditor General
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Dr Christy Duffy
Chief Executive
Longford and Westmeath
Education & Training Board

05 July 2019

Dear Dr Duffy,

The C&AG certified the 2018 Annual Financial Statements of Longford and Westmeath Education and Training Board on the 25 June 2019. Please find attached copy of the account and the audit certificate. I have forwarded a copy of the account and the audit certificate to the Secretary General, Department of Education & Skills.

I would like to express my, and the audit team's, gratitude for the assistance and support received from the staff of the education and training board in progressing the audit to completion.

A draft Management Letter will issue shortly.

If you need to discuss the above please give me a call at the number below.

Regards,



Senior Auditor

Phone; 01-8638641

Longford & Westmeath ETB		
	M	L
CEO	✓	
FOR AGENDA		
ES		
AEO	✓	
DOSD	✓	
9 JUL 2019		
FINANCE	✓	
PAYROLL		
PERSONNEL		
APO	✓	
YOUTH OFFICER		



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 2018 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 2018 and the state of affairs of the Board at 31 December 2018; 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.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

25 June 2019

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.



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 2018

Longford & Westmeath ETB

	M	L
CEO	✓	
FOR AGENDA		
ES	✓	
AEO	✓	
DODD	✓	
9 JUL 2019		
FINANCE	✓	
PAYROLL		
PERSONNEL		
APO	✓	
YOUTH OFFICER		

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

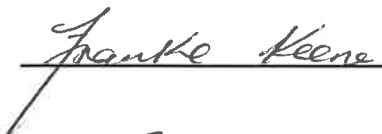
- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies

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

Signature:



Date:



Longford and Westmeath Education and Training Board

Statement on System of Internal Control

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. In 2018 LWETB operated under the Code of Governance for ETS's as adopted in March 2015. 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 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.

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 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 Internal Audit Unit – Education and Training Boards (IAU-ETB). The Internal Audit Unit reported in February 2018 on an audit in Athlone Training Centre on procurement.

Between February and April 2018 the IAU conducted an audit on Specialist Training Providers. The results of this audit were reported on in September 2018.

In March 2018 the IAU also conducted an audit on the effectiveness of the IT system and network availability controls the results of this audit were reported on in January 2019.

In January 2019 the Internal Audit Unit conducted a full review of internal controls in LWETB. This review and its findings has been presented to the Audit Committee to provide them with reassurance of the effectiveness of our controls.

In December 2016 LWETB management were informed of a suspected fraud, the incident has been under investigation by LWETB since February 2017. An Garda Síochána were informed of the incident which resulted in a case being prosecuted through the courts system. The IAU commenced an audit of the funding area and a final report was issued by IAU in September 2018. Appropriate corrective actions have been taken with new control measures introduced and existing controls reiterated and reinforced. The full and final figure of €96,527 was repaid to LWETB in January 2018.

Information Communication and Technology

In March 2018 the IAU also conducted an audit on the effectiveness of the IT system and network availability controls. The results of this audit were reported on in January 2019. The opinion was “inadequate” based on a benchmark of ISO/IEC 27031.

LWETB was at the time of the audit in the middle of an ICT upgrade programme. Many of the items listed in the audit have since been addressed by this programme of upgrades. The current programme of upgrading is expected to achieve compliance on completion.

Public Procurement

In November 2017 a procurement plan for 2018 was submitted to and accepted by the Finance Committee. This plan had been developed following a review of procurement in LWETB. This plan outlined 44 areas that would be focused on by LWETB procurement section starting in 2018. By June 2019 80% of the action plan has been implemented and a further 10% is to be implemented by the end of December 2019.

A review of procurement in 2018 found the following:

- a) Legal Services were procured under an OGP framework in 2018.
- b) Items procured by quotes and currently in progress to be tendered for in an aggregated manner were valued at €378,182 and include class materials, exam marking and IT equipment and services. By June 2019 over 40% of these items will be procured in an aggregate manner.
- c) Items procured by quotes and currently being further analysed were valued at €109,612 and include other categories of class materials, food and consumables. These items will be procured in an aggregate manner in the near future.

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 Longford and Westmeath Education and Training Board is not yet fully compliant with this obligation: this is an issue for all ETBs and is being pursued at national level, with a view to obtaining the resources required to resolve it.

Annual Review of Controls

LWETB is committed to operating an efficient, effective and economic internal control system. I confirm that for the year ended 31 December 2018 LWETB conducted a review of the effectiveness of the system of internal control and found them to be satisfactory.

Signed :

Date:


Cllr. Frankie Keena
Chairperson



Longford and Westmeath Education and Training Board

Financial Statements - Year ended 31st December 2018

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 Cert.	9	3,363**	
Further Education	45		4,743
Training	11		2,399
Part-time / Night Classes	4		1,874

* Based on Academic Year 2018/2019 Enrolment

** A person who attends a structured programme full time provided by Longford and Westmeath ETB

*** A person who avails of a service, full time or part time, provided by Longford and Westmeath ETB.

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 2018
€		€
0 - 59,999	772	16,429,431
60,000 - 69,999	111	7,220,692
70,000 - 79,999	62	4,609,153
80,000 - 89,999	17	1,439,581
90,000 - 99,999	9	847,451
100,000 - 109,999	5	509,231
110,000 - 119,999	4	458,346
120,000 - 129,999	1	129,325
Total	981	31,643,210

*Pay ranges do include employers' PRSI

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

In compliance with the Financial Emergency Measures in the Public Interest Legislation the ETB made Pension Related Deductions from employees amounting to €1,168,574 which were remitted to the Department of Education and Skills.

Longford and Westmeath Education and Training Board

Financial Statements - Year Ended 31st December 2018

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.

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 2018

	Note	Year ended 31/12/2018 €	Year ended 31/12/2017 €
RECEIPTS			
Post Primary Schools & Head Office Grants	1	25,899,592	24,160,109
Further Education and Training Grants	2	24,527,057	22,631,848
Student Support Services Grants	3	-	11,368
Youth Services Grants	4	585,644	628,005
Agencies & Self-Financing Projects	5	1,661,500	1,473,083
Capital Grants	6	1,206,924	1,091,569
		<u>53,880,717</u>	<u>49,995,982</u>
PAYMENTS			
Schools & Head Office	7	25,881,701	24,112,391
Further Education and Training	8	24,917,851	22,856,514
Student Support Services	9	-	8,699
Youth Services	10	740,367	584,451
Agencies & Self-Financing Projects	5	1,605,340	1,482,281
Capital	6	717,727	1,946,653
		<u>53,862,986</u>	<u>50,990,989</u>
Cash Surplus / (Deficit) For Year		17,731	(995,007)
Movement in Other Net Current Assets	21	<u>(22,259)</u>	1,009,236
Accrual Revenue Surplus/(Deficit) For Year		(4,528)	14,229
Revenue Surplus / (Deficit) at 1 January		5,271	(8,958)
Revenue Surplus / (Deficit) at 31st December		<u>743</u>	<u>5,271</u>

Signed:


 Cllr. Frankie Keena
 Chairperson

Date 20th June 2019

Signed:


 Dr Christy Duffy
 Chief Executive

Date 20/06/19

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 2018

	Note	31/12/2018	31/12/2017
		€	€
Current Assets			
Recurrent State Grants	13	202,860	190,743
Capital State Grants	14	482,750	955,597
Other Recurrent Grants	15	69,063	317
Third Party Debtors	16	353,010	301,719
Bank Balance		2,726,950	2,709,219
		3,834,633	4,157,595
Current Liabilities			
Recurrent State Grants	17	1,539,650	1,940,314
Capital State Grants	18	255,671	194,932
Other Recurrent Grants	19	466,683	413,818
Pay & Expense Liabilities	20	1,571,886	1,603,260
		3,833,890	4,152,324
Net Current Assets / (Liabilities)		743	5,271
Represented By			
Revenue Surplus / (Deficit)		743	5,271

Analysis of Revenue Surplus / (Deficit)

	Retained Surplus/(Deficit) 31/12/2018	Retained Surplus/(Deficit) for 2018	Retained Surplus/(Deficit) 31/12/2017
Programme	€	€	€
Schools & Head Office	(1,325)	(1,721)	396
Agency & Self Financing	2,068	(2,807)	4,875
	743	(4,528)	5,271

Signed:


 Cllr. Frankie Keena
 Chairperson

Date 20th June 2019

Signed:


 Dr. Christy Duffy
 Chief Executive

Date 20/06/19

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 2018

1 Post Primary Schools & Head Office Receipts	Sponsoring Department/Funder	Year Ended 31/12/2018 €	Year Ended 31/12/2017 €
PAY			
Post Primary Schools & Head Office Net Cash Grant	Dept. of Education and Skills	21,939,594	20,238,364
Retained Superannuation Contributions	Dept. of Education and Skills	1,269,013	1,224,043
		<u>23,208,607</u>	<u>21,462,407</u>
NON PAY			
Post Primary Schools & Head Office Net Cash Grant	Dept. of Education and Skills	1,671,068	1,634,268
IPB Capital Reserve	Irish Public Bodies Mutual Insurance	196,439	-
Tuition Fees	Parents/Students	77,854	95,480
Insurance Dividend	Irish Public Bodies Mutual Insurance	27,915	54,605
Bank Interest	Bank	-	141
		<u>1,973,276</u>	<u>1,784,494</u>
ASSOCIATED PROGRAMMES			
School Services Support Fund	Dept. of Education and Skills	302,943	302,129
DEIS Grant & Home School Liaison	Dept. of Education and Skills	101,601	97,839
Book Grant	Dept. of Education and Skills	101,025	322,683
Small Scale Capital Grant	Dept. of Education and Skills	77,711	75,019
Junior Certificate School Programme	Blackrock Education Centre/Education and Skills	35,758	35,057
Transition Year	Education and Skills	30,020	23,275
Foreign Language Assistant	Education and Skills	25,104	13,009
Others - 10 in Number	Education and Skills/State Exams Commission	43,547	44,197
		<u>717,709</u>	<u>913,208</u>
		<u>25,899,592</u>	<u>24,160,109</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

2 Further Education and Training Receipts	Sponsoring Department/Funder	Year Ended 31/12/2018 €	Year Ended 31/12/2017 €
Further Education			
VTOS	SOLAS	2,236,057	2,138,569
Youthreach	SOLAS	1,952,032	1,734,465
Adult Literacy Development Fund	SOLAS	1,202,606	1,124,415
Back to Education Initiative	SOLAS/Students	926,160	903,524
Adult Education Guidance Service	SOLAS	357,626	224,563
Community Education	SOLAS	203,159	226,241
National Skills for Work	SOLAS/Dublin & Dun Laoghaire ETB	123,064	105,608
Intensive Tuition	SOLAS	72,412	70,079
Psychological Services	SOLAS	49,327	41,896
PLC Enhanced Capitation	SOLAS	40,556	44,182
Further Education Refurbishment Fund	SOLAS	28,579	69,190
QQI Exam/Assessments	SOLAS	39,928	60,049
Arts Education	SOLAS/Students	27,389	61,427
DEIS Family Literacy	SOLAS	21,505	28,474
PLC Rent	SOLAS	14,500	15,100
Continuing Professional Development	SOLAS	15,656	2,158
QQI External Authenticators	SOLAS	5,833	8,953
Quality Framework	SOLAS	6,417	4,335
Refugee Resettlement	SOLAS	(45,151)	230,400
		7,277,655	7,093,628
Training			
TC Staff & Operations	SOLAS	3,680,683	3,870,025
Bridging Foundation & Skills Training	SOLAS	3,659,066	2,430,707
Apprenticeship	SOLAS	2,998,609	2,748,096
Specialist Training Providers (STP)	SOLAS	2,542,426	2,577,478
Community Training Centres	SOLAS	2,252,835	1,956,478
Traineeships	SOLAS	1,032,313	683,264
Local Training Initiatives	SOLAS	674,536	886,066
Evening Courses	SOLAS	278,742	219,935
Other	Various	96,983	87,780
Justice Workshops	SOLAS	28,275	75,555
National Training Fund	Education and Skills	6,565	-
On-Line/Blended Learning/Library	SOLAS	(1,631)	2,836
		17,249,402	15,538,220
Total		24,527,057	22,631,848
3 STUDENT SUPPORT SERVICES RECEIPTS			
Grants and Scholarships	Education and Skills	-	11,368
		-	11,368
4 YOUTH SERVICES RECEIPTS			
DPU/MRDATAF	Department of Health	136,816	97,600
Special Projects Youth-SPY	Department of Children and Youth Affairs	122,936	80,343
Y.P.F.S.F. 2	Department of Children and Youth Affairs	101,231	89,394
ETB Youth Work Functions	Department of Children and Youth Affairs	93,367	62,910
Youth Information	Department of Children and Youth Affairs	50,759	50,759
Youth Club Grant	Department of Children and Youth Affairs	44,130	37,236
Capital Funding	Department of Children and Youth Affairs	30,346	48,911
LGBT Youth Grant	Department of Children and Youth Affairs	5,000	-
Local Youth Club Equipment Scheme	Department of Children and Youth Affairs	1,059	160,852
		585,644	628,005

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

5 AGENCIES and SELF-FINANCING PROJECTS

* AGENCIES

			Year Ended 31/12/2018			Year Ended 31/12/2017		
Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS		RECEIPTS	PAYMENTS	
			€	Pay €	Non Pay €	Total €	€	€
		Employment Affairs and Social Protection	534,233	-	646,554	646,554	548,837	606,701
1	School Meals	Parents/Students	248,148	-	116,046	116,046	-	-
2	Book Rental	Léargas	106,424	-	82,614	82,614	67,550	44,330
3	Leargas/Erasmus	State Exams Commission	90,047	95,338	-	95,338	185,468	98,321
4	Examination Bodies	Parents/Students	52,545	-	57,819	57,819	57,855	46,910
5	Examination Fees	Education and Skills	49,856	49,224	632	49,856	0	-
6	PMO European Projects	Parents/Students	32,120	-	16,286	16,286	20,331	22,862
7	Parent's Association Bank A/c	Parents/Students	27,735	12,018	7,514	19,532	17,387	16,188
8	Homework Study Club	Parents/Students	14,294	-	11,976	11,976	18,039	17,040
9	School Tours	Parents/Students	14,200	-	17,963	17,963	19,200	27,460
10	PLC Government Levy	Education and Skills/Various	20,627	17,716	10,248	27,964	102,995	136,530
11	Others - 10 in Number		<u>1,190,229</u>	<u>174,296</u>	<u>967,652</u>	<u>1,141,948</u>	<u>1,037,662</u>	<u>1,016,342</u>

** SELF-FINANCING PROJECTS

Item	PROJECT NAME	Funder	RECEIPTS	PAYMENTS		RECEIPTS	PAYMENTS	
			€	Pay €	Non Pay €	Total €	€	€
1	Student Services - Student	Parents/Students	256,505	-	238,067	238,067	201,464	179,994
2	Transition Year Extra Curricular Activities	Parents/Students	91,252	2,642	101,775	104,417	91,625	72,875
3	PLC Locally Raised Funds - RF	Parents/Students	71,655	2,038	62,568	64,606	87,728	128,572
4	Canteen	Parents/Students	33,574	-	42,252	42,252	38,975	50,596
5	Subscriptions And Donations	Various	13,835	-	9,578	9,578	4,274	9,155
6	Others - 6 in Number	Parents/Students/Various	4,450	281	4,191	4,472	11,355	24,747
			<u>471,271</u>	<u>4,961</u>	<u>458,431</u>	<u>463,392</u>	<u>435,421</u>	<u>465,939</u>
Overall Total			1,661,500	179,257	1,426,083	1,605,340	1,473,083	1,482,281

* 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 2018

6 CAPITAL		Year Ended 31/12/2018	Year Ended 31/12/2017
		€	€
Receipts			
Department Education & Skills		983,527	979,288
SOLAS		223,397	112,281
		1,206,924	1,091,569
Payments			
Facility	Expenditure Type		
1 Ballymahon	Summer Works Scheme	168,302	3,650
2 Athlone Training Centre	Refurbishment of Back Block	109,926	-
3 Various	Others - 24	439,499	1,943,003
		717,727	1,946,653

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

	Year Ended 31/12/2018			Year Ended 31/12/2017
7 Post Primary Schools & Head Office Payments	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	20,547,715	-	20,547,715	19,009,795
Administration	2,183,032	-	2,183,032	2,011,411
Maintenance	515,706	-	515,706	485,431
	23,246,453	-	23,246,453	21,506,637
NON PAY				
Instruction	-	446,018	446,018	277,911
Administration	-	902,331	902,331	971,344
Maintenance	-	421,515	421,515	519,865
	-	1,769,864	1,769,864	1,769,120
ASSOCIATED PROGRAMMES				
Student Support Services	31,964	337,963	369,927	365,913
Book Rental	29,301	168,292	197,593	250,313
Small Scale ICT Grant	-	98,344	98,344	19,930
DEIS Funding Home School Liaison	-	87,313	87,313	77,624
Foreign Language Assistant	28,154	-	28,154	12,091
Transition Year	778	21,569	22,347	16,953
Junior Certificate School Programme	981	17,910	18,891	38,856
Others 10 in Number	12,818	29,997	42,815	54,954
	103,996	761,388	865,384	836,634
	23,350,449	2,531,252	25,881,701	24,112,391

Post Primary Schools and Head Office Payments

These relate to the provision of second level and PLC programmes provided in 9 locations, catering for 3,363 participants as well as night classes in 2 locations, catering for 647 beneficiaries.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

8 Further Education and Training Payment	Year Ended 31/12/2018				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2017
	€	€	€	€	€
Further Education					
VTOS	919,094	158,783	1,055,443	2,133,320	2,161,960
Youthreach	1,260,456	291,641	387,765	1,939,862	1,865,893
Adult Literacy Development Fund	970,332	404,392	0	1,374,724	1,202,005
Back to Education Initiative	634,355	275,850	0	910,205	929,720
Adult Education Guidance Service	253,527	95,517	0	349,044	233,907
Community Education	166,407	56,733	0	223,140	181,969
National Skills for Work	38,279	164,170	0	202,449	77,569
Intensive Tuition	70,156	7,001	0	77,157	75,847
Psychological Services	39,604	1,739	0	41,343	42,735
PLC Enhanced Capitation	567	41,168	0	41,735	41,922
Further Education Refurbishment Fund	0	63,567	0	63,567	47,052
QQI Exam/Assessments	41,830	0	0	41,830	46,214
Arts Education	40,671	2,965	0	43,636	67,001
DEIS Family Literacy	21,955	4,478	0	26,433	20,048
PLC Rent	0	10,300	0	10,300	14,500
Continuing Professional Development	0	14,237	0	14,237	2,443
QQI External Authenticators	5,760	2,418	0	8,178	8,402
Quality Framework	0	7,777	0	7,777	3,995
Refugee Resettlement	91,523	43,253	0	134,776	32,214
	4,554,516	1,645,989	1,443,208	7,643,713	7,055,396
Training					
Training Centre Staff and Operations	2,770,385	1,036,028	0	3,806,413	3,680,135
Bridging Foundation & Skills Training	116,145	1,390,146	1,627,208	3,133,499	2,775,024
Apprenticeship	138,421	487,204	2,564,396	3,190,021	2,792,312
Specialist Training Providers (STP)	0	1,532,444	1,048,737	2,581,181	2,601,743
Community Training Centres	855,036	539,709	789,047	2,183,792	2,095,232
Traineeships	39,441	687,332	516,344	1,243,117	681,128
Local Training Initiatives	232,207	155,825	337,665	725,697	839,565
Evening Courses	276,392	73,081	0	349,473	284,481
Justice Workshops	0	0	54,294	54,294	50,775
National Training Fund	0	5,359	0	5,359	0
On-Line/Blended Learning/Library	0	1,292	0	1,292	723
	4,428,027	5,908,420	6,937,691	17,274,138	15,801,118
Total	8,982,543	7,554,409	8,380,899	24,917,851	22,856,514
Further Education and Training Payments					
These relate to the provision of Further Education programmes in 45 locations, catering for 4,743 beneficiaries, as well as training in 11 locations, catering for 2,399 beneficiaries and also night classes in 2 locations, catering for 1,227 beneficiaries.					
9 STUDENT SUPPORT SERVICES PAYMENTS				€	€
Grants and Scholarships				-	8,699
10 YOUTH SERVICES PAYMENTS					
DPU/MRDATAF	0	156,522	0	156,522	81,348
Special Projects Youth-SPY	0	122,936	0	122,936	80,343
Y.P.F.S.F. 2	0	86,298	0	86,298	89,394
Youth Work Act	71,696	146,688	0	218,384	51,183
Youth Information	0	50,764	0	50,764	50,759
Youth Club Grant	0	43,100	0	43,100	43,659
Capital Funding	0	43,409	0	43,409	34,238
LGBT Youth Grant	0	-	0	0	-
Local Youth Club Equipment Scheme	0	11,653	0	11,653	152,222
Youth Work Quality Service	0	7,301	0	7,301	1,305
	71,696	668,671	0	740,367	584,451

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

11 Analysis of Receipts by Funder

Funder	Programme						TOTAL Year Ended 31/12/2017 €
	Post Primary Schools & Head Office €	Further Education and Training €	Youth Services €	Agencies and Self Financing €	Capital €	TOTAL Year Ended 31/12/2018 €	
State Funding Received							
Dept. of Education and Skills	25,575,193	6,565	-	49,856	983,527	26,615,141	24,757,353
SOLAS	-	24,371,707	-	-	223,397	24,595,104	22,523,627
Dept. of Health	-	-	136,816	-	-	136,816	97,600
Dept. of Children and Youth Affairs	-	-	448,828	-	-	448,828	530,405
Employment Affairs and Social Protection	-	-	-	534,233	-	534,233	548,837
Dublin and Dun Laoghaire ETB	-	37,064	-	-	-	37,064	105,608
HSE	-	-	-	6,571	-	6,571	-
Higher Education Authority	-	-	-	4,483	-	4,483	22,320
National Centre for Guidance in Education	-	-	-	-	-	-	46,175
State Exams Commission	473	-	-	90,047	-	90,520	185,468
Westmeath Community Development	-	-	-	-	-	-	15,000
Blackrock Education Centre	21,718	-	-	-	-	21,718	-
Leargas	-	-	-	106,424	-	106,424	67,550
Total	25,597,384	24,415,336	585,644	791,614	1,206,924	52,596,902	48,899,943
Non State Funding applied to State Funded Schemes							
Parents/Students - Tuition and Repeat Exam Fees	77,854	-	-	-	-	77,854	95,480
Irish Public Bodies Mutual Insurance Ltd - Capital	196,439	-	-	-	-	196,439	-
Dividend	27,915	-	-	-	-	27,915	54,605
Irish Public Bodies Mutual Insurance Ltd - Dividend	-	-	-	-	-	-	141
Bank - Interest	-	96,983	-	-	-	96,983	87,780
Other	-	-	-	-	-	-	-
	302,208	96,983	-	-	-	399,191	238,006
Other Non State Funding							
Parents/Students	-	14,738	-	843,768	-	858,506	810,784
Irish Public Bodies Mutual Insurance Ltd - insurance settlements	-	-	-	9,053	-	9,053	11,729
Other	-	-	-	17,065	-	17,065	35,520
	-	14,738	-	869,886	-	884,624	858,033
Total	25,899,592	24,527,057	585,644	1,661,500	1,206,924	53,880,717	49,995,982

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

12 State Funding		2018	01/01/2018	Receipts from other sources ^{b,c}		Total Receipts	Local Funding Transfers	Cash expenditure ^d	Change in Liabilities Debtors	Surplus / (deficit) for 2018	31/12/2018
Primary Grantor	Department/Office	Grant Issued	Amount due from/ (due to) Grantor ^a	Receipts direct from Grantor	Receipts from other sources ^{b,c}	Total Receipts	Local Funding Transfers	Cash expenditure ^d	Change in Liabilities Debtors	Surplus / (deficit) for 2018	Amount due from / (due to) Grantor
		€	€	€	€	€	€	€	€	€	€
Education and Skills											
	Post Primary Schools and Head Office	23,270,000	189,337	(21,939,594)	(1,269,013)	(23,208,607)	189,421	23,246,453	(28,428)	-	198,755
		1,980,294	-	(1,671,068)	(302,208)	(1,973,276)	(189,421)	1,769,864	15,712	(1,721)	-
	Capital	695,518	(8,226)	-	-	(695,518)	-	846,014	(24,673)	-	(197,647)
	Further Education	983,527	(459,174)	(695,518)	-	(983,527)	-	526,382	2,453	-	(333,351)
	Agency	6,565	285,220	(983,527)	-	(6,565)	-	5,359	-	-	(169,472)
		49,856	0	(49,856)	-	(49,856)	-	49,856	-	-	(1,206)
		26,985,760	7,157	(25,346,128)	(1,571,221)	(26,917,349)	-	26,443,928	(34,936)	(1,721)	(502,921)
Other Funders											
	SOLAS	24,692,087	(774,407)	(24,595,104)	(96,983)	(24,692,087)	-	24,974,532	(47,577)	-	(539,539)
	Children and Youth Affairs	448,828	(165,757)	(448,828)	-	(448,828)	-	583,845	(748)	-	(31,488)
	Health	136,816	(55,469)	(136,816)	-	(136,816)	-	156,522	-	-	(35,763)
	Employment Affairs and Social Protection	534,233	(45,233)	(534,233)	-	(534,233)	-	646,554	(18,539)	-	48,549
	Leargas	106,424	(22,192)	(106,424)	-	(106,424)	-	82,614	5,939	-	(40,063)
	State Examinations Commission	90,520	4,319	(90,520)	-	(90,520)	-	95,819	1,987	-	11,605
	Dublin and Dun Laoghaire ETB	37,064	(82,360)	(37,064)	-	(37,064)	-	129,305	(9,881)	-	(1,147)
	Blackrock Education Centre	21,718	-	(21,718)	-	(21,718)	-	18,891	1,680	-	8,485
	Transport, Tourism and Sport	-	-	-	-	-	-	8,485	-	-	8,485
	HSE Study Assist	6,571	-	(6,571)	-	(6,571)	-	4,158	2,071	-	(342)
	Higher Education Authority	4,483	(32,078)	(4,483)	-	(4,483)	-	12,617	(418)	-	(24,362)
	Westmeath Community Development	0	(1,738)	0	-	0	-	2,501	(941)	-	(178)
		26,078,744	(1,174,915)	(25,981,761)	(96,983)	(26,078,744)	-	26,715,843	(66,427)	-	(604,243)
Total State Funding^f		53,064,504	(1,167,758)	(51,327,889)	(1,668,204)	(52,996,093)	-	53,159,771	(101,363)	(1,721)	(1,107,164)

a Opening Balances
b Receipts from other sources
c Receipts from other sources
d Cash expenditure
e Total Other Funding - Receipts from other sources
f Total State Funding

Balances are reported on an accruals basis.
 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 2018, income exceeded the anticipated receipts by €197,647.
 Post-Primary Schools and Head Office Pay Grant awarded was expected to be funded by direct receipts from the grantor of €21,939,594, and retained superannuation deductions of €1,269,000. In the event, receipts relating to superannuation deductions retained by LWETB were €1,269,013 (€4,013 more than anticipated) and are included in receipts from the DES in Note 11 - Funding.
 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 2018, non-pay expenditure exceeded the limit by €1,721.
 The figure of €26,078,744 consists of amounts received from secondary funders for the programmes listed above. These include SOLAS, DCYA, Health and others as detailed in the note above.
 The difference between the total amount paid directly by State Departments/offices of €51,327,889 above and the total in Note 11 - Funding - of €52,996,092 is represented by the Superannuation retained of €1,269,013.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

	31/12/2018	31/12/2017
	€	€
13 Current Assets - Recurrent State Grants		
Amount due from Dept. of Education and Skills		
Pay Grant Underfunding	198,755	189,337
Associated Grant Underfunding	4,105	1,055
Amount due from Youth Affairs	-	351
	<u>202,860</u>	<u>190,743</u>
	<u>202,860</u>	<u>190,743</u>
14 Current Assets - Capital State Grants		
Amount due from Dept. of Education and Skills	482,750	955,597
	<u>482,750</u>	<u>955,597</u>
	<u>482,750</u>	<u>955,597</u>
15 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funder (State)	69,063	-
Amount due from Other Programme Funder (Non State)	-	317
	<u>69,063</u>	<u>317</u>
	<u>69,063</u>	<u>317</u>
16 Current Assets - Third Party Debtors		
Insurance Claim	-	9,053
Exam Bodies	-	1,987
HSE Study Assistance	-	2,148
Salary Overpayments	42,883	-
Bus Escort	6,571	-
Foreign Language Assistant	3,050	-
Training Prog Debtors incl advances NLN, CTC & LTI's	300,506	288,531
	<u>353,010</u>	<u>301,719</u>
	<u>353,010</u>	<u>301,719</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

	31/12/2018	31/12/2017
	€	€
17 Current Liabilities - Recurrent State Grants		
Amount due to Dept. of Education and Skills		
Associated Grants Unspent	337,456	460,661
Sale of Assets Proceeds	557,436	557,436
Local Receipts/Receivable Excess	197,647	8,226
Explore Programme Funding	1,206	-
Amount due to SOLAS	378,654	692,414
Amount due to Youth Affairs	31,488	166,108
Amount due to Health	35,763	55,469
	<u>1,539,650</u>	<u>1,940,314</u>
18 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education and Skills	94,786	112,941
Amount held for SOLAS	160,885	81,991
	<u>255,671</u>	<u>194,932</u>
19 Current Liabilities - Other Recurrent Income		
Amount held for Students	362,759	223,749
Amount held for Other Programme Funders (Non State)	37,408	28,660
Amount held for Other Programme Funders (State)	66,516	161,409
	<u>466,683</u>	<u>413,818</u>
20 Pay and Expense Liabilities		
Pay Liabilities	459,361	484,135
Expense Liabilities	1,112,525	1,119,125
	<u>1,571,886</u>	<u>1,603,260</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

21 Movement in Other Net Current Assets

	Balance as at 31/12/2018	Balance as at 31/12/2017	Movement in Year
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	202,860	190,743	12,117
Increase/(Decrease) in Capital State Grants Receivable	482,750	955,597	(472,847)
Increase/(Decrease) in Other Recurrent Income Receivable	69,063	317	68,746
Increase/(Decrease) in Third Party Debtors	353,010	301,719	51,291
	<u>1,107,683</u>	<u>1,448,376</u>	<u>(340,693)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grants Payable	1,539,650	1,940,314	400,664
(Increase)/Decrease in Capital State Grants Payable	255,671	194,932	(60,739)
(Increase)/Decrease in Other Recurrent Income Payable	466,683	413,818	(52,865)
(Increase)/Decrease in Pay and Expenditure	1,571,886	1,603,260	31,374
	<u>3,833,890</u>	<u>4,152,324</u>	<u>318,434</u>
Net Movement			<u><u>(22,259)</u></u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

22 Remuneration

	2018	2017
	€	€
(a) Aggregate Remuneration Benefits		
Staff Short Term Benefits	31,643,210	29,497,281
Termination Benefits	20,974	19,771
	<u>31,664,184</u>	<u>29,517,052</u>
(b) Short Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' P.R.S.I.	31,643,210	29,497,281
	<u>31,643,210</u>	<u>29,497,281</u>

Page Range*	No. Employees	Cost in 2018
€		€
0 - 59,999	772	16,429,431
60,000 - 69,999	111	7,220,692
70,000 - 79,999	62	4,609,153
80,000 - 89,999	17	1,439,581
90,000 - 99,999	9	847,451
100,000 - 109,999	5	509,231
110,000 - 119,999	4	458,346
120,000 - 129,999	1	129,325
Total	981	31,643,210

*Pay ranges include employers' PRSI

(c) Termination Benefits

The termination benefits paid relate to settlements with three staff members during 2018.

2018	2017
€	€
20,974	19,771
<u>20,974</u>	<u>19,771</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.

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

	2018	2017
	€	€
Salary	362,844	329,699
Allowances	-	-
Termination Benefits	-	-
	<u>362,844</u>	<u>329,699</u>

(e) Chief Executive Salary and Benefits

	2018	2017
	€	€
The Chief Executive remuneration package excluding employers PRSI for the year was:		
Basic Salary	117,564	107,836
Other	-	-
	<u>117,564</u>	<u>107,836</u>

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 2018

23 Specific Costs

	2018	2017
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal Consultancy	57,478	66,512
Financial/Actuarial	-	-
Public relations/marketing	-	-
Human Resources	-	-
Other	-	6,578
	<u>57,478</u>	<u>73,090</u>

(b) Legal Costs and Settlements

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

Legal fees - legal proceedings	200	5,720
Conciliation and arbitration payments	-	6,829
Settlements	-	-
	<u>200</u>	<u>12,549</u>

There were no insurance excess payments made to LWETB's insurance company in 2018.

(c) Travel and Subsistence

Travel and Subsistence costs comprise:

Domestic

- expenses paid to Board Members	13,085	20,023
- expenses paid for Board Members	1,180	2,065
- expenses paid to employees	174,451	180,113
	<u>188,716</u>	<u>202,201</u>

International

- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	4,440	2,640

Total

	<u>4,440</u>	<u>2,640</u>
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(d) Hospitality

Hospitality costs incurred were:

Staff Hospitality	949	563
Other	280	-
	<u>1,229</u>	<u>563</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

24 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 2018 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total €	No. Board Meetings Attended/Held
Cllr. Seamus Butier	40	-	-	-	-	40	5/9
Cllr. Sorca Clarke	110	719	-	-	-	829	7/9
Fr. Paul Connell	158	-	-	-	-	158	7/9
Cllr. Una D'Arcy	44	988	412	-	37	1,481	6/9
Cllr. Michael Dollard	233	1,758	-	-	14	2,005	9/9
Cllr. Tom Farrell	232	1,341	-	-	-	1,573	8/9
Mr. Declan Flanagan	191	-	-	-	-	191	9/9
Cllr. Ken Glynn	42	-	-	-	-	42	4/9
Ms. Celine Kearney Medforth	-	-	-	-	29	29	4/9
Cllr. Frankie Keena *	464	813	1,260	-	174	2,711	8/9
Ms. Laura Leonard	-	-	-	-	-	-	2/5
Cllr. Liam McDaniel	-	-	-	-	48	48	6/9
Ms. Helen Macken	45	-	-	-	125	170	1/2
Mr. Mark Murphy	217	-	-	-	-	217	4/9
Cllr. Peggy Nolan	0	-	-	-	113	113	7/9
Mr. James O'Keeffe	238	37	-	37	34	346	6/9
Mr. Patrick O'Rourke	74	456	-	-	-	530	4/9
Cllr. Pat O'Toole	204	1,725	-	-	-	1,929	9/9
Cllr. Mae Sexton	101	-	-	-	134	235	9/9
Ms. Pauline Smyth	-	-	-	-	-	-	3/5
Cllr. Emily Wallace	-	-	-	-	-	-	4/9
Ms. Denise Watkins	348	90	-	-	-	438	7/9
	2,741	7,927	1,672	37	708	13,085	

* Cllr. Frankie Keena was Chair of LWETB in 2018.

25 Chief Executive Travel Expenses

	2018 €	2017 €
Domestic Travel	7,067	7,341
Foreign Travel	-	-
	7,067	7,341

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

26 Capital Commitments

At the date of approval of the financial statements LWETB had committed and contracted for:

- 1 Additional Accommodation at Ardscoil Phadraig Granard, costing €107.7k
- 2 Refurbishment of Back Block ATC, costing €96.8k
- 3 Plant and Equipment ATC, costing €77k
- 4 Ballymahon - Emergency Sewerage Works, costing €71.9k
- 5 Additional Accommodation at Lanesboro Community College, costing €33.3k
- 6 ICT upgrade ATC, costing €28.9k
- 7 5 other projects with a combined cost of €53k

All of the above capital expenditure will be completely Exchequer funded

27 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 31/12/2018.

28 Pension Related Deduction

€1,168,574 was deducted from staff by way of pension levy and paid over to the Department of Education and Skills.

29 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 2018.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2018

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

1) 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	26	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	30/06/2020
Castlepollard Community College	Castlepollard Co. Westmeath	Owned	N/A	
Castlepollard Community College Prefab	Castlepollard Co. Westmeath	Leased	14,071	31/08/2019
Castlepollard Community College Prefab	Castlepollard Co. Westmeath	Leased	68,880	30/06/2020
Columba College	Killucan Co Westmeath	Owned	N/A	
Columba College Prefab	Killucan Co Westmeath	Leased	9,594	31/05/2019
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	31/12/2019
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	30/06/2019
Shannonbank Education Centre	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 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	Kilbeggan	Leased	46,740	28/02/2030
SOLAS Training Centre/Offices		Owned	N/A	

* 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 2018

31 Charitable status

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

32 Connected persons/related transactions

Longford and Westmeath ETB had transactions with connected persons during the year amounting to €1,625.

33 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2018 were approved by the Board of Longford and Westmeath Education and Training Board on 26 March 2019.