



**lwetb**

*Bord Oldeachais 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 2020**

## **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 of 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:** Frankie Keena  
Frankie Keena (Sep 27, 2021 16:30 GMT+1)

**Date:** Sep 27, 2021

## Longford and Westmeath Education and Training Board

### Statement on Internal Control

Longford and Westmeath Education and Training Board (LWETB) came into being on the 1<sup>st</sup> July 2013 under the provisions of the Education and Training Board Act, 2013.

The Code of Practice for the Governance of Education and Training Boards is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code was adopted by LWETB at its February 2019 meeting.

A new Board was constituted for LWETB in September 2019, and at its October meeting the Board completed the appointment of new Finance Committee and Audit and Risk Committees.

#### 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 system can only provide reasonable and not absolute assurance, that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

#### Key Control Procedures

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

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

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:

- Chief Executive who has responsibility for the control framework;
- Work of the Audit and Risk Committee, which considers internal and External Audit reports
- Reports from the Finance Committee
- The IAU-ETB recommendations
- Recommendations made by the Comptroller and Auditor General in management letters or other reports.

#### Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of the Audit and Risk Committee (ARC) who met five times in 2020. The work programme of the ARC included consideration of:

- Internal Audit Reports
- External Audit Reports and the management letters of the Comptroller and Auditor General (C & AG)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Audit Register
- Compliance Audit Report
- Risk Management Reports from Director of Organisation Support and Development
- Opinion report to the Board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Director of Organisation Support and Development and the Director of Further Education and Training provided reports on the operation of controls and met with the Audit and Risk Committee in 2020. The Audit and Risk Committee met with the C&AG and the IAU.

The Audit and Risk Committee reviewed the system of internal controls for the relevant reporting period on the 26<sup>th</sup> February 2021.

#### **Finance Committee**

The Board's oversight of the system of internal control is also informed by the work of the Finance Committee who met four times in 2020. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements
- Recommendations to the Board of the AFS 2020
- Monthly Income and Expenditure Accounts

The Chief Executive, Director of OSD, senior finance staff and the Director of FET reported to the Finance Committee in 2020. The Finance Committee reviewed the 2020 Annual Financial Statements on the 18<sup>th</sup> March 2021 and recommended their adoption to the Board.

#### **Internal Audits**

Internal Audit is provided by the Internal Audit Unit – Education and Training Boards (IAU-ETB), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

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

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

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

An Audit on HR policies was carried out in 2019 and 2020 and the report was received from the IAU in February 2020. The overall finding of the report was that there was an adequate system of internal control. A total of five recommendations were made - zero high, four medium and one low. One of these recommendations has been overtaken by the introduction of CORE HR, two have been completed and two are underway.

An Audit of Procurement was carried out over 2020 and the report was received from the IAU in January 2021. The Overall finding of the report was that there was a comprehensive system of internal controls in place. A total of sixteen recommendations were made one high, two medium and thirteen low. LWETB is in the process of addressing these recommendations.

### **Breaches of System of Internal Control - Procurement**

LWETB is continuing to work towards meeting all of its responsibilities in respect of procurement regulations.

Based on an analysis of 2020 expenditure in areas where an organisation-wide eTenders process was appropriate, expenditure of €292,008 excluding vat was identified as non-compliant as follow:

- (i) Expenditure of €54,492 for mechanical and electrical support was paid to eighteen suppliers across our twenty-six sites. A consultant has produced a report to provide a base for a scheme wide competition which LWETB launched in quarter 3, 2021.
- (ii) Expenditure of €54,011 for Security services and a tender process is currently under way and we expect to be compliant in 2021.
- (iii) Expenditure of €78,644 for Mock papers and associated marking. LWETB now has a multi supplier framework in place for this activity. LWETB is compliant in 2021.
- (iv) Expenditure of €29,171 for welding class materials. A tender will be prepared for this in quarter 4, 2021.
- (v) Expenditure of €33,992 for maintenance. A multi supplier framework is being developed and LWETB plans to have this in place by quarter 1, 2022.
- (vi) Expenditure of €29,056 for wood class materials. A tender process to put in place a multi-supplier framework has been completed.
- (vii) Expenditure of €12,642 for buses was engaged outside of our existing tender arrangements. This is where an employee operated outside of LWETBs defined procurement environment. A breach of procurement form was completed, signed by the individual and his line manager and a formal breach of procurement meeting was held to establish the cause and prevent a reoccurrence. This is the process to be followed in all such cases.

LWETB has developed a Corporate Procurement Plan for 2020-2021 (the fourth such plan) which sets out the actions required to address areas of identified non-compliance and wider LWETB procurement requirements. LWETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of National Frameworks for goods and services will provide best value for money and meet compliance requirements.

### **Fraud**

There were no incidents of fraud reported under LWETBs fraud policy in 2020.

### **Protected Disclosure**

LWETB received no Protected Disclosures in 2020 under the Protected Disclosure Act 2014.

### **Risk Management**

LWETB has a Corporate Risk Management plan in place across the organisation. The Risk Register was reviewed at each meeting of the Audit and Risk Committee in 2020. The committee continues to monitor the development of the LWETB Strategic Risk Management Plan.

### **Issues Progressing at Sectoral Level:**

#### **Single Public Services Pension Scheme**

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. LWETB has provided all necessary information to the ESBS for the uploading of details for all staff members who are part of the Single Pension Scheme (SPS).

To date seventy-five percent of SPS staff have had their history uploaded into the CORE HR system and those staff members can therefore access fully up to date pensions information. The ESBS have the details of the remaining twenty-five percent, and this will be uploaded in due course.

#### **Payroll Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. The migration of LWETBs payroll for all staff took place in July 2020. The ESBS are responsible for processing of the payroll while LWETB is still responsible for the issuing of instructions to shared services of the changes to payrolls and HR function. The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and the Service Management Agreement that has been signed and is in place between LWETB and the Department of Education – Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB payroll shared services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the accounting officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by ESBS to LWETB.

#### **Covid-19 Pandemic**

Assessments of the impact of Covid-19 were carried out and from the perspective of the robustness of internal controls while some workflows had to be modified, the fact that most of our systems were cloud based and/or were accessible via VPN the adjustments were minor.

Once Covid-19 happened LWETB control environment had to be reviewed and new Business Continuity Plans were prepared for all functional areas. Due to the nature and structure of our finance systems the control risks were not materially altered, there were some workflow adjustments and in some instances re-assignment of duties were required due to connectivity issues. The impact of COVID 19 was greater in LWETBs case due to the implementation of Shared Services for Learner Payments and Payroll in the opening months of the pandemic. However, both were successfully negotiated. The review of Internal Controls outlines the necessary changes that were required by individual section. The Risk registers have been reviewed constantly in line with the changing guidance from the Government.

Once the pandemic arrived LWETB put in place a COVID 19 task team and this group has met regularly to review the impact in all areas of the organisation of the virus.

#### **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 2020 the LWETB Audit and Risk Committee conducted a review of the effectiveness of the system of internal control in the manner prescribed by the Code of Practice for the Governance of Education and Training Boards and found them to be satisfactory.

#### **This included**

- The Audit and Risk Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on the information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2020 and to date in 2021, met with the representatives from the Comptroller and Auditor General (C & AG) and the IAU-ETB along with the examination of the minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal controls provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.

- The Audit and Risk Committee presented a report on the review of controls to the Board on 23<sup>rd</sup> March 2021.
- A review of Governance and Control activities in 2020 including:
  - Engagement between Audit and Risk Committee, Finance Committee, Board and the Executive.
  - Reports from the Chief Executive, Director of Organisation Support and Development, Director of Schools, Youth and Music, Director of Further Education and Training to the Board
  - Reports from the Chief Executive, Director of Organisation Support and Development, Director of Schools, Youth and Music, Director of Further Education and Training to the Audit and Risk Committee. Principals, Adult Education Officers, Finance, Human Resources, Corporate Services and Procurement all inform these reports as part of the executive's process on the annual review of internal controls.
  - Recommendations made by the C&AG in management letters or other reports
  - Recommendation made by the Internal Audit Unit
  - Risk Management Reports from the Director of Organisation Support and Development.
  - The Risk Register is kept up to date and presented to the Audit and Risk Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on the 23<sup>rd</sup> March 2021.

**Signed:**

**Date:**

*Frankie Keena*

Frankie Keena (Sep 27, 2021 16:30 GMT+1)

Sep 27, 2021

**Cllr. Frankie Keena**  
**Chairperson**





## **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 2020 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 2020 and the state of affairs of the Board at 31 December 2020; and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

#### ***Basis of opinion***

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of 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.

**Andrew Harkness**  
**For and on behalf of the**  
**Comptroller and Auditor General**

**29 September 2021**

## 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 2020

#### 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	9	3,227	
Further Education and Training (FET)****	11		6,051
Part-time / Night Classes****	1		261

\* Refers to locations owned, leased or licenced 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.

\*\*\*\*Participants and 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 2020*
€		€
0 - 59,999	670	16,467,221
60,000 - 69,999	96	6,310,381
70,000 - 79,999	89	6,638,756
80,000 - 89,999	26	2,182,844
90,000 - 99,999	11	1,032,874
100,000 - 109,999	6	624,772
110,000 - 119,999	5	560,400
120,000 - 129,999	1	122,437
130,000 - 139,999	-	-
140,000- 149,999	1	141,263
<b>Total</b>	<b>905</b>	<b>34,080,948</b>

\*Cost in 2020 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. ASC is a permanent contribution in respect of pensionable remuneration.

The ETB deducted Additional Superannuation Contributions from employees amounting to €971,641 which were remitted to the Department of Education.

**Longford and Westmeath Education and Training Board**

**Operating Statement For The Year Ended 31st December 2020**

	Note	Year ended 31/12/2020 €	Year ended 31/12/2019 €
<b>RECEIPTS</b>			
Post Primary Schools and Head Office Grants	2	27,836,423	27,390,768
Further Education and Training Grants	3	25,946,656	24,909,094
Youth Services Grants	4	1,045,269	804,294
Agencies and Self-Financing Projects	5	1,333,032	1,753,081
Capital	6	2,205,313	1,232,114
		<u>58,366,693</u>	<u>56,089,351</u>
<b>PAYMENTS</b>			
Post Primary Schools and Head Office	7	27,830,670	26,854,727
Further Education and Training	8	23,299,968	24,133,912
Youth Services	9	1,081,391	705,492
Agencies and Self-Financing Projects	5	1,479,039	1,411,345
Capital	6	1,626,924	775,175
		<u>55,317,992</u>	<u>53,880,651</u>
<b>Cash Surplus / ( Deficit) For Year</b>		3,048,701	2,208,700
<b>Movement in Other Net Current Assets</b>	20	<u>(3,067,062)</u>	<u>(2,209,776)</u>
<b>Accrual Revenue Surplus / (Deficit) For Year</b>		(18,361)	(1,076)
<b>Revenue Surplus / (Deficit) at 1 January</b>		(333)	743
<b>Revenue Surplus / (Deficit) at 31 December</b>	11	<u>(18,694)</u>	<u>(333)</u>

Signed:

Signed:

*Frankie Keena*

Frankie Keena (Sep 27, 2021 16:30 GMT+1)

**Cllr. Frankie Keena**  
Chairperson

Date Sep 27, 2021

*Liz Lavery*

Liz Lavery (Sep 27, 2021 16:50 GMT+1)

**Ms. Liz Lavery**  
Acting Chief Executive

Date Sep 27, 2021

The notes on pages 9 to 27 form part of these Financial Statements

## Longford and Westmeath Education and Training Board

### Statement of Current Assets and Current Liabilities as at 31st December 2020

	Note	31/12/2020	31/12/2019
		€	€
<b>Current Assets</b>			
Recurrent State Grants	12	492,657	452,244
Capital State Grants	13	6,565	374,140
Other Recurrent Income	14	784	751
Third Party Debtors	15	293,739	290,467
Bank Balance		7,984,350	4,935,649
		8,778,095	6,053,251
<b>Current Liabilities</b>			
Recurrent State Grants	16	4,486,467	2,450,404
Capital State Grants	17	1,333,551	1,157,069
Other Recurrent Income	18	547,834	615,982
Pay and Expense Liabilities	19	2,428,937	1,830,129
		8,796,789	6,053,584
<b>Net Current Assets / (Liabilities)</b>		(18,694)	(333)
<b>Represented By</b>			
<b>Revenue Surplus / (Deficit)</b>	11	(18,694)	(333)

#### Analysis of Revenue Surplus / (Deficit)

	Retained Surplus/(Deficit) 31/12/2020	Accrual Revenue Surplus / (Deficit) for 2020	Retained Surplus/(Deficit) 31/12/2019
Programme	€	€	€
Schools and Head Office	(19,928)	(18,491)	(1,437)
Further Education and Training Agency	-	-	-
Self Financing	1,234	130	1,104
	(18,694)	(18,361)	(333)

Signed:

Frankie Keena  
Frankie Keena [Sep 27, 2021 16:30 GMT+1]

**Cllr. Frankie Keena**  
Chairperson

Date Sep 27, 2021

Signed:

Liz Lavery  
Liz Lavery [Sep 27, 2021 16:50 GMT+1]

**Ms. Liz Lavery**  
Acting Chief Executive

Date Sep 27, 2021

The notes on pages 9 to 27 form part of these financial statements

## Longford and Westmeath Education and Training Board

### 1 Accounting Policies

#### 1.1 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.

#### 1.2 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 an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the financial statements including Accounting Policies.

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

##### (b) Revenue, Expenditure, Asset and Liabilities Recognition

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 receipts received and 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.

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

### Notes to The Financial Statements - Year Ended 31st December 2020

	Year Ended 31/12/2020 €	Year Ended 31/12/2019 €
<b>2 Post Primary Schools and Head Office Receipts</b>		
Department of Education		
Pay	24,900,240	24,320,845
Non Pay	1,423,631	2,028,742
Associated Programmes	1,414,143	885,994
Department of Education - sub total	27,738,014	27,235,581
Tuition fees - students	42,543	90,532
Irish Public Bodies	54,566	64,655
Other	1,300	-
	27,836,423	27,390,768
<b>3 Further Education and Training Receipts</b>		
SOLAS	25,864,626	24,769,003
Department of Further and Higher Education, Research, Innovation and Science	-	38,890
Students	12,138	50,019
Other	69,892	51,182
	25,946,656	24,909,094
<b>4 Youth Service Receipts</b>		
Department of Children, Equality, Disability, Integration and Youth	908,453	667,478
Department of Health	136,816	136,816
	1,045,269	804,294

## Longford and Westmeath Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

#### 5 AGENCIES and SELF-FINANCING PROJECTS

Item PROJECT	Sponsoring Department/Funder	Year Ended 31/12/2020				Year Ended 31/12/2019	
		RECEIPTS	PAYMENTS		Total	RECEIPTS	PAYMENTS
		€	Pay €	Non Pay €		€	€
<b>• AGENCIES</b>							
1 School Meals	Social Protection	600,002	-	613,285	613,285	637,663	491,478
3 Music Generation	Music Generation/LWETB	169,830	69,419	89,604	159,023	111,645	4,061
2 Book Rental	Parents/Students	161,880	33,421	223,664	257,085	241,643	220,950
4 Examination Fees	Parents/Students	66,131	0	71,094	71,094	57,721	61,196
6 Other - 9 in Number **	Various	48,403	14,900	36,039	50,939	248,770	235,094
		<b>1,046,246</b>	<b>117,740</b>	<b>1,033,686</b>	<b>1,151,426</b>	<b>1,297,442</b>	<b>1,012,779</b>
<b>• SELF-FINANCING PROJECTS</b>							
1 Student Services - Student	Parents/Students	180,541	-	223,117	223,117	247,933	243,494
2 PLC Locally Raised Funds - RF	Parents/Students	58,295	-	29,215	29,215	72,023	63,708
3 Others - 7 in Number **	Parents/Students/Various	47,950	2,501	72,780	75,281	135,683	91,364
		<b>286,786</b>	<b>2,501</b>	<b>325,112</b>	<b>327,613</b>	<b>455,639</b>	<b>398,566</b>
<b>Overall</b>		<b>1,333,032</b>	<b>120,241</b>	<b>1,358,798</b>	<b>1,479,039</b>	<b>1,753,081</b>	<b>1,411,345</b>

\* 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.

\*\* Where the receipts from any Agency or Self financing project is less than €50,000 for 2020 it is included as Other Agency or Self Financing as appropriate.



**Longford and Westmeath Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2020**

<b>6 Capital</b>		<b>Year Ended</b>	<b>Year Ended</b>
		<b>31/12/2020</b>	<b>31/12/2019</b>
		<b>€</b>	<b>€</b>
<b>Receipts</b>			
Education		904,197	445,510
SOLAS		1,301,116	786,604
		<u>2,205,313</u>	<u>1,232,114</u>
<b>Payments</b>			
<b>Facility</b>	<b>Expenditure Type</b>		
Athlone Training Centre	Refurbishment Works	694,584	108,391
Athlone Training Centre	Plant and Equipment	307,189	341,486
Athlone Training Centre	Devolved Capital	189,949	-
Various	Others - 18	435,202	325,298
		<u>1,626,924</u>	<u>775,175</u>

**Longford and Westmeath Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2020**

7 Post Primary Schools and Head Office Payments	Year Ended 31/12/2020			Year Ended 31/12/2019
	Pay €	Non Pay €	Total €	Total €
<b>PAY</b>				
Instruction	21,714,479		21,714,479	21,334,739
Administration	2,512,540		2,512,540	2,333,288
Maintenance	538,478		538,478	541,797
	<u>24,765,497</u>		<u>24,765,497</u>	<u>24,209,804</u>
<b>NON PAY</b>				
Instruction		311,626	311,626	377,781
Administration		1,137,412	1,137,412	1,031,618
Maintenance		373,614	373,614	369,614
		<u>1,822,652</u>	<u>1,822,652</u>	<u>1,779,013</u>
<b>ASSOCIATED PROGRAMMES</b>				
Student Support Services Fund	15,384	263,335	278,719	357,180
ICT Infrastructure Grant	-	275,750	275,750	168,676
Book Grant	-	98,235	98,235	107,957
DEIS Grant and Home School Liaison	2,221	106,380	108,601	72,772
COVID 19 - Enhanced Supervision Supports	94,379	-	94,379	-
COVID 19 - Sanitiser and PPE Grant	-	124,083	124,083	-
Others 16 in Number	166,937	95,817	262,754	159,325
	<u>278,921</u>	<u>963,600</u>	<u>1,242,521</u>	<u>865,910</u>
	<u>25,044,418</u>	<u>2,786,252</u>	<u>27,830,670</u>	<u>26,854,727</u>

**Post Primary Schools and Head Office Payments**

These relate to the provision of second level programmes provided in 9 locations, catering for 3,227 participants as well as night classes in 1 location, catering for 261 participants.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

8 Further Education and Training Payments	Year Ended 31/12/2020				Year Ended
	Pay	Non Pay	Allowances	Total	Total
	€	€	€	€	€
<b>Further Education and Training Payments</b>					
Training Centre Staff and Operations	2,935,085	910,852	0	3,845,937	3,705,295
Apprenticeship	-	388,382	2,461,577	2,849,959	3,720,654
Specialist Training Providers (STP)	-	1,512,043	1,082,810	2,594,853	2,610,687
Community Training Centres	1,051,359	338,899	757,995	2,148,253	1,984,347
Youthreach	1,176,261	298,889	410,499	1,885,649	1,981,233
Bridging Foundation and Skills Training	-	1,139,174	624,503	1,763,677	2,622,711
VTOS	816,223	86,017	600,463	1,502,703	1,863,489
Back to Education Initiative	836,837	210,830	-	1,047,667	998,679
Adult Literacy	716,478	267,954	-	984,432	1,059,775
Traineeships	-	430,287	387,458	817,745	1,041,371
PLC Pay	775,342	-	-	775,342	-
Local Training Initiatives	201,317	105,513	262,625	569,455	617,578
Adult Guidance	300,456	51,093	-	351,549	354,200
ESOL	217,816	58,830	-	276,646	271,130
Co-operation hours	241,478	-	-	241,478	215,719
Community Education	183,499	42,760	-	226,259	237,408
Evening Courses	142,008	39,856	-	181,864	333,587
Refugee Programmes	140,381	17,161	-	157,542	110,022
Intensive Tuition	74,458	17,366	-	91,824	79,289
Covid-19 FET Overheads	288	407,174	-	407,462	-
Justice Workshops	-	-	80,338	80,338	66,973
Mitigating against Educational Disadvantage Fund	-	76,430	-	76,430	-
FE Quality Costs	45,805	11,965	-	57,770	3,703
Explore Funding	-	12,110	-	12,110	568
Other - 14 in number	186,819	147,355	18,850	353,024	255,494
<b>Total</b>	<b>10,041,910</b>	<b>6,570,940</b>	<b>6,687,118</b>	<b>23,299,968</b>	<b>24,133,912</b>

**Further education and Training Payments**

These relate to the provision of Further Education programmes in 10 locations, catering for 3,563 beneficiaries, as well as Training in 1 location catering for 2,488 beneficiaries.

**9 YOUTH SERVICES PAYMENTS**

UBU Your Place Your Space	-	287,879	-	287,879	-
RYFA - Revised Youth Funding	-	246,177	-	246,177	139,877
DPU/MRDATAF	-	153,318	-	153,318	118,971
TYFS - Targeted Youth Funding	-	152,602	-	152,602	146,176
ETB Youth Work Functions	60,513	8,378	-	68,891	99,656
Youth Club Grant	-	52,300	-	52,300	53,780
Youth Information Centre	-	51,304	-	51,304	50,214
Others - 7 in number	-	68,920	-	68,920	96,818
<b>Total</b>	<b>60,513</b>	<b>1,020,878</b>	<b>0.00</b>	<b>1,081,391</b>	<b>705,482</b>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

10 Analysis of Receipts by Funder

Funder	Programme						TOTAL Year Ended 31/12/2019 €
	Post Primary Schools and Head Office €	Further Education and Training €	Youth Services €	Agencies and Self Financing €	Capital €	TOTAL Year Ended 31/12/2020 €	
<b>State Funding Received</b>							
Department of Education SOLAS	27,738,014	-	-	-	904,197	28,642,211	27,719,725
Department of Health	-	25,864,626	-	-	1,301,116	27,165,742	25,555,607
Dept. of Children, Equality, disability, Integration and Youth	-	-	136,816	-	-	136,816	136,816
Department of Social Protection	-	-	908,453	-	-	908,453	667,478
Music Generation/LWETB	-	-	-	600,002	-	600,002	637,663
Other	-	-	-	169,830	-	169,830	111,645
<b>Total</b>	<b>27,738,014</b>	<b>25,864,626</b>	<b>1,045,269</b>	<b>790,831</b>	<b>2,205,313</b>	<b>57,644,053</b>	<b>54,992,963</b>
<b>Non State Funding applied to State Funded Schemes</b>							
Parents/Students	42,543	12,138	-	-	-	54,681	90,532
Irish Public Bodies - Dividends/Capital Reserves	54,566	-	-	-	-	54,566	64,655
Other	1,300	69,892	-	-	-	71,192	100,491
<b>Total</b>	<b>98,409</b>	<b>82,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,439</b>	<b>255,678</b>
<b>Other Non State Funding</b>							
Parents/Students	-	-	-	525,636	-	525,636	804,154
Irish Public Bodies - insurance settlements	-	-	-	1,544	-	1,544	12,000
Other	-	-	-	15,021	-	15,021	24,556
<b>Total</b>	<b>27,836,423</b>	<b>25,946,656</b>	<b>1,045,269</b>	<b>1,333,032</b>	<b>2,205,313</b>	<b>58,366,693</b>	<b>56,089,351</b>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2020

11 Source and Use of Funds  
Primary Grantor  
Department/Office

		01/10/2020*		31/12/2020						
Education	Project/Programme	Amount due from/ (due to) Grantor	Receipts direct from Grantor*	Receipts from other sources	Total receipts per Operating Statements	Local Funding Transfers	Cash expenditure per Operating Statement	Change in Liabilities Debitors	Surplus/ (Deficit) per Operating Statement for 2020*	Amount due from / (due to) Grantor
€	€	€	€	€	€	€	€	€	€	€
	Pay*	24,834,000	446,588	(1,253,121)	(24,900,240)	-	24,765,497	161,890	-	473,735
	Post Primary Schools and Head Office	1,798,252	(330,000)	(98,409)	(1,522,040)	53,788	1,822,652	(5,908)	(18,491)	-
	Local Funding Surpluses	-	(253,626)	-	-	(53,788)	-	-	-	(307,414)
	Associated Programmes	1,414,143	(324,657)	(1,414,143)	(1,414,143)	-	1,242,521	43,126	-	(453,153)
	Capital	904,197	(285,318)	(904,197)	(904,197)	-	435,202	5,129	-	(749,184)
	Further Education	-	(39,528)	-	-	-	12,110	-	-	(27,418)
	Total Education*	28,950,592	(786,541)	(27,389,090)	(28,740,620)	-	28,277,982	204,237	(18,491)	(1,063,434)
	Other Funders									
	SOLAS	25,946,656	(1,355,676)	(25,864,626)	(82,030)	-	23,287,858	425,253	-	(3,589,221)
	Children, Equality, Disability, Integration and Youth Department of Health Music Generation/LWETB Employment Affairs and Social Protection	1,301,116	(497,611)	(1,301,116)	-	-	1,191,722	29,205	-	(577,800)
	Capital	908,453	(87,655)	(908,453)	(908,453)	-	928,073	(22,255)	-	(90,290)
	Youth Services	136,816	(53,608)	(136,816)	(136,816)	-	153,318	37,054	-	(52)
	Agency - Music Generation	169,830	(107,584)	(169,830)	(169,830)	-	159,022	7,606	-	(110,786)
	Agency - School Meals Agency	600,002	(6,482)	(600,002)	-	-	613,285	(44,566)	-	(37,765)
	Other Funders	20,999	(55,650.00)	(20,999)	(20,999)	-	9,115	304	-	(67,230)
	Total State	29,083,872	(2,164,266)	(29,001,842)	(82,030)	-	26,342,393	432,601	-	(4,473,144)
	Total Non State	-	(445,513)	(542,201)	(542,201)	-	697,617	(41,302)	130	(331,268)
	Agency and Self Financing									
	Total State and Non State	59,034,464	(3,396,320)	(56,390,632)	(1,975,761)	-	55,317,992	595,536	(18,361)	(5,867,846)

## Longford and Westmeath Education and Training Board

### Notes to the Financial Statements - Year Ended 31st December 2020

11

**Source and Use of Funds (continued)**

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

	31/12/2020	31/12/2019
	€	€
Amount due from/(due to) Grantor at 31 December	(5,887,846)	(3,396,320)
Bank Balance (Page 8)	7,984,350	4,935,849
Third Party Debtors (Note 15)	293,739	290,467
Pay and Expenses Liabilities (Note 19)	(2,428,937)	(1,830,129)
<b>Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities</b>	<b>(18,694)</b>	<b>(333)</b>

**Notes**

- a Opening balances Balances are reported on an accruals basis.
- b Pay Department of Education: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €23,647,119 and anticipated receipts from Retained Superannuation Contributions of €1,264,000. Actual receipts of Retained Superannuation Contributions were €1,253,121 which is €10,879 less than anticipated. This shortfall in receipts of €10,879 will be funded by the Department of Education in the 2021 Pay Grant.
- c Non Pay Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €1,423,631 (plus the €330,000 prepayment in 2019) and forecasted locally raised receipts of €42,000. In 2020 actual receipts were €98,409 (Locally raised receipts includes an IPB Capital Dividend of €54,568 which was not included in the original forecast estimate) resulting in a surplus of receipts of €58,409 over the amount forecasted.
- d Surplus/(Deficit) for 2020 Surplus receipts are due to the Department of Education and are not considered part of the current year funding. Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. LWETB had a revenue deficit of €18,381 for the year ended 31/12/2020 (per Operating Statement) and an accumulated revenue deficit as at 31/12/2020 of €18,694 (per Operating Statement and Statement of Current Assets and Liabilities). This accumulated deficit is made up of a €19,928 deficit relating to Schools and Head Office Non Pay and a surplus of €1,234 in Self-Financing Projects. The Self-Financing Project is related to the rental of rooms or sports facilities.
- e Total State funding The difference between the total amount received from grantors of €56,390,932 above and the total Note 10 - Funding of €57,644,053 is represented by the Retained Superannuation Contributions of €1,253,121.

## Longford and Westmeath Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

	31/12/2020	31/12/2019
	€	€
<b>12 Current Assets - Recurrent State Grants</b>		
Amount due from Dept. of Education		
Pay Grant Underfunding	473,735	446,588
Associated Grant Underfunding	18,922	5,062
Amount due from Department of Children, Equality, Disability, Integration and Youth	-	594
	492,657	452,244
	492,657	452,244
<b>13 Current Assets - Capital State Grants</b>		
Amount due from Dept. of Education	6,565	374,140
	6,565	374,140
	6,565	374,140
<b>14 Current Assets - Other Recurrent Income</b>		
Amount due from Other Programme Funder (State)	784	751
	784	751
	784	751
<b>15 Current Assets - Third Party Debtors</b>		
Salary Overpayments	10,609	4,789
Training Prog. Debtors incl. advances NLN, CTC and LTI's	278,346	285,678
Tuition Fees	3,250	-
Other	1,534	-
	293,739	290,467
	293,739	290,467

## Longford and Westmeath Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

	31/12/2020	31/12/2019
	€	€
<b>16 Current Liabilities - Recurrent State Grants</b>		
Amount due to Dept. of Education		
Associated Grants Unspent	472,076	329,719
Local Receipts/Receivable Excess	307,414	253,626
Schools and Head Office Non Pay prepayments	0	330,000
Further Education Explore Programme Unspent	27,417	39,528
Amount due to SOLAS	3,589,219	1,355,674
Amount due from Department of Children, Equality, Disability, Integration and Youth	90,289	88,249
Amount due to Health	52	53,608
	<u>4,486,467</u>	<u>2,450,404</u>
<b>17 Current Liabilities - Capital State Grants</b>		
Amount held for Dept. Of Education	755,748	102,020
Amount held for Dept. Of Education - Sale of Assets Proceeds	-	557,436
Amount held for SOLAS	577,803	497,613
	<u>1,333,551</u>	<u>1,157,069</u>
<b>18 Current Liabilities - Other Recurrent Income</b>		
Amount held for Students	297,383	383,532
Amount held for Music Generation	110,786	107,585
Amount held for Dept. of Social Protection	37,765	6,482
Amount held for Other Programme Funders (Non State)	33,887	61,982
Amount held for Other Programme Funders (State)	68,013	56,401
	<u>547,834</u>	<u>615,982</u>
<b>19 Pay and Expense Liabilities</b>		
Pay Liabilities	750,366	549,879
Expense Liabilities	1,678,571	1,280,250
	<u>2,428,937</u>	<u>1,830,129</u>



**Longford and Westmeath Education and Training Board**

**Notes to The Financial Statements - Year Ended 31st December 2020**

**20 Movement in Other Net Current Assets**

	Balance as at 31/12/2020	Balance as at 31/12/2019	Movement in Year
	€	€	€
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	492,657	452,244	40,413
Increase/(Decrease) in Capital State Grants Receivable	6,565	374,140	(367,575)
Increase/(Decrease) in Other Recurrent Income Receivable	784	751	33
Increase/(Decrease) in Third Party Debtors	293,739	290,467	3,272
	<u>793,745</u>	<u>1,117,602</u>	<u>(323,857)</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	4,486,467	2,450,404	(2,036,063)
(Increase)/Decrease in Capital State Grant Liabilities	1,333,551	1,157,069	(176,482)
(Increase)/Decrease in Other Recurrent Income Liabilities	547,834	615,982	68,148
(Increase)/Decrease in Pay and Expense Liabilities	2,428,937	1,830,129	(598,808)
	<u>8,796,789</u>	<u>6,053,584</u>	<u>(2,743,205)</u>
<b>Net Movement</b>			<u><u>(3,067,062)</u></u>

## Longford and Westmeath Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

#### 21 Remuneration

	2020	2019
	€	€
<b>(a) Aggregate Employee Benefits</b>		
Staff Short Term Benefits	34,080,948	32,667,633
	<b>34,080,948</b>	<b>32,667,633</b>
<b>(b) Staff Short Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' P.R.S.I.	34,080,948	32,667,633
	<b>34,080,948</b>	<b>32,667,633</b>

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

Page Range*	No. Employees	Cost in 2020*
€		€
0 - 59,999	670	16,467,221
60,000 - 69,999	96	6,310,381
70,000 - 79,999	89	6,638,756
80,000 - 89,999	26	2,182,844
90,000 - 99,999	11	1,032,874
100,000 - 109,999	6	624,772
110,000 - 119,999	5	560,400
120,000 - 129,999	1	122,437
130,000 - 139,999	-	-
140,000 - 149,999	1	141,263
<b>Total</b>	<b>905</b>	<b>34,080,948</b>

\*Cost in 2020 includes employers' PRSI

#### (c) Termination Benefits

There were no termination benefit settlements during the year 2020 or 2019.

#### (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, Youth and Music, Further Education and Training, and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:-

	2020	2019
	€	€
Salary	406,824	385,431
	<b>406,824</b>	<b>385,431</b>

#### (e) Chief Executive Salary and Benefits

	2020	2019
	€	€
The Chief Executive remuneration package excluding employer's PRSI for the year was:		
Basic Salary	128,173	122,234
	<b>128,173</b>	<b>122,234</b>

The Chief Executive is a member of an unfunded defined public sector pension 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 2020

#### 22 Specific Costs

	2020	2019
	€	€
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	15,073	43,793
Public relations/marketing	2,081	-
Other	4,235	3,658
Audit Fee (annual external audit)	39,200	37,000
	60,589	84,451

#### (b) Legal Costs and Settlements

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

Conciliation and arbitration payments	-	50,754
	-	50,754

The legal costs and settlement figures in 2019 relate to 2 separate cases. Additional legal costs and settlements were paid by LWETB's insurance body.

#### (c) Travel and Subsistence

Travel and Subsistence costs comprise:

##### Domestic

- expenses paid to Board Members	3,233	14,578
- expenses paid to employees	66,993	187,091
	70,226	201,669

##### International

- expenses paid to employees	-	4,837
	-	4,837

Total	70,226	206,506
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#### (d) Hospitality

Hospitality costs incurred were:

Staff Hospitality	-	590
	-	590

## Longford and Westmeath Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

#### 23 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregate payments to each member in the year ended 31st December 2020 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total Expenses €	Total Fees €
Mr. Luke Casserly	-	-	-	-	-	-	-
Mr. Donie Cassidy	-	-	-	-	-	-	-
Cllr. Aoife Davitt	-	-	-	-	-	-	-
Cllr. John Dolan	235	-	-	-	-	235	-
Cllr. Michael Dollard	-	-	-	-	-	-	141
Ms. Josephine Donohue	-	-	-	-	-	-	-
Ms. Niamh Ginnell	39	-	-	54	-	93	-
Cllr. Ken Glynn	-	-	-	-	-	-	-
Cllr. Gerry Hagan	-	-	-	-	-	-	-
Mr. Colm Harte	-	-	-	-	-	-	-
Cllr. Louise Heavin	-	-	-	-	-	-	-
Cllr. Frankie Keena *	127	131	-	-	593	851	2,266
Cllr. Denis Leonard	141	-	-	-	-	141	-
Ms. Kathleen McGahern **	366	-	-	-	-	366	-
Mr. Mark Murphy	150	-	-	-	-	150	-
Cllr. Garry Murtagh	117	-	-	-	-	117	-
Cllr. Peggy Nolan	-	-	-	-	-	0	-
Ms. Mary O'Brien	-	-	-	-	-	0	-
Cllr. Pat O'Toole	437	629	-	-	-	1,066	2,483
Cllr. Emily Wallace	-	-	-	-	-	-	-
Mr. Colin Whyte	46	-	82	-	-	128	-
Mr. Declan Flanagan***	86	-	-	-	-	86	-
	<b>1,744</b>	<b>760</b>	<b>82</b>	<b>54</b>	<b>593</b>	<b>3,233</b>	<b>4,890</b>

\* Cllr. Frankie Keena was Chair of LWETB in 2020.

\*\* Kathleen McGahern is on the National Parents Association.

\*\*\* Declan Flanagan was a member of the previous Board.

#### 24 Committee Fees

	2020	2019
	€	€
The following fees were paid to Non-Board Committee members		
Audit and Risk Committee (3 Non Board members 2020, 3 Non Board Members Jan- Sept 2019, 3 Non Board members Oct - Dec 2019)	5,003	9,711
Finance Committee (3 Non Board members 2020, 2 Non Board Members Jan- Sept 2019, 3 Non Board members Oct - Dec 2019)	1,184	2,152

#### 25 Chief Executive Travel Expenses

	2020	2019
	€	€
Domestic Travel	3,766	7,420
	<u>3,766</u>	<u>7,420</u>

## Longford and Westmeath Education and Training Board

### Notes to The Financial Statements - Year Ended 31st December 2020

#### 26 Capital Commitments

At 31 December 2020 LWETB had capital commitments €1,190,063. (€672,989 in 2019).  
This capital expenditure will be completely Exchequer funded.

#### 27 Lease Commitments

At 31 December 2020 LWETB had future minimum lease payments under non-cancellable operating leases as follows:

	31/12/2020	31/12/2019
	€	€
Leases which expire:		
Within one year	626,764	453,497
Between two and five years	1,553,616	1,246,049
After 5 years	620,327	326,759
	<u>2,800,707</u>	<u>2,026,305</u>

#### 28 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 31/12/2020.

#### 29 Additional Superannuation Contribution

€971,641 was deducted from staff by way of pension levy and paid over to the Department of Education.

#### 30 Write - Offs

In 2020 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 €25 in 2020.

#### 31 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 2020.

#### 32 Charity Note

Longford and Westmeath Education and Training Board has charitable status under the Charities Act 2009 and is a charity registered with the Charity Regulator. The Charitable Number is 20083762.

#### 33 Connected persons

There were no transactions with connected persons during the year.

Property	Post Primary Level	Centres	Head Office	Others	Total
Property in use					
Owned (Specifics 1)	7	3			0
Not Owned - Leased (Note 34A)	7	10	3	0	20
Not Owned - Other (Note 34B)	3	1	0	0	4
Property not in Use (Note 34C)	0	1	0	0	1
Properties in use by 3rd Party (Note 34D)	0	0	0	0	0
<b>Total</b>	<b>16**</b>	<b>14**</b>	<b>3</b>	<b>0</b>	<b>33</b>

\* The primary properties contain 9 schools and 14 long term facilities. Night classes are not held at post primary schools.

\*\* LWTEB has 14 further education and training centre properties which operate 12 locations.

Property not Owned - Leased	Location	Annual Rent per agreement	Expiry Date
Administrative Offices			
LWTEB Head Office Kinnego	Marlborough Business Park, Mullingar, Co. Westmeath	€10,000.00	31/07/2025
Additional Offices, and First, Middlestown	Marlborough Business Park, Mullingar, Co. Westmeath	€1,000.00	31/07/2021
Administrative Offices, Longford	Battery Road Campus, Battery Rd. Co. Longford	€1,000.00	31/03/2021
Centres			
Albion PPT Centre, Cannon Road	Albion	€1,000.00	30/09/2020
Ballynashane Youthreach	Upper Main Street, Ballynashane, Co. Longford	€1,000.00	31/07/2029
Belvoir PPT Centre, Main Building	The Courtyard, Main Street, Derrin, Co. Westmeath	€1,000.00	31/07/2029
Down PPT Centre, Training (Olds) (Olds)	The Courtyard, Main Street, Derrin, Co. Westmeath	€1,000.00	30/06/2020
Stranmillis Centre	Main Street, Grinstown, Co. Longford	€8,750.00	31/07/2021
Suburban Longmeath	Unit 2A, Midland Gateway Business Park, Killybegga, Co. Westmeath	€6,275.00	31/07/2020
Suburban Westmeath	Battery Road Campus, Battery Rd. Co. Longford	€1,000.00	31/07/2020
Mullingar PPT Centre, Middlestown	Marlborough Business Park, Mullingar, Co. Westmeath	€9,815.00	31/07/2024
Mullingarr VPO	Croghan, Droghda Road, Mullingar, Co. Westmeath	€1,000.00	31/07/2024
Energy Therapy Premises, Longford	209B Moyvane Street, Longford, Co. Longford	€18,750.00	31/03/2021
St. Patrick's Level			
St. Patrick's Level	St. Mary's Hill, Northgate Street, Alliance, Co. Westmeath	€1,000.00	Agreed Annually
St. Patrick's Level	Mullingarr Rd, Droghda Rd, Co. Westmeath	€10,000.00	30/06/2021
Castlemore C.C. - Leary School - 1st Floor	Ballybegga Rd, Castlepark, Co. Westmeath	€18,750.00	Ends Annually
Castlemore C.C. - Leary School - 1st Floor	Mullingarr, Mullingar, Co. Westmeath	€18,750.00	Ends Annually
Castlemore C.C. - Leary School - 1st Floor	Kilkeeran, Mullingar, Co. Westmeath	€1,000.00	30/06/2021
Castlemore C.C. - Leary School - 1st Floor	Kilkeeran, Mullingar, Co. Westmeath	€1,000.00	30/06/2021
Castlemore C.C. - Leary School - 1st Floor	Belinagh, Mullingar, Co. Westmeath	€1,000.00	30/06/2021
Castlemore C.C. - Leary School - 1st Floor	Ballynashane, Co. Longford	€18,750.00	31/03/2021

Property not Owned - Other (Leased, Managed, Service Level Agreements and PPP)	Location	Status	Annual Rent per agreement	Expiry Date
Post Primary Schools				
Albion Community College	Battery Road, Alliance, Co. Westmeath	Point of Assignment to PPP Company	N/A	N/A
Albion Post-Primary School	West Lane, Main Street, Grinstown, Co. Longford	Lease Agreement	€1,000.00	17/09/2021
Centre				
Building Lane, Alliance	Building Lane, Alliance, Co. Westmeath	Lease Agreement	€1,000.00	31/03/2021

Properties not in use:

Category	Location	Status	Annual Rent per agreement	Expiry Date
Centres				
AS Centre, Kinnego	Old National School, Kinnego, Co. Westmeath	Owned - Not fit for Use	C	C
Properties in use by 3rd Party				
N/A	N/A	N/A	N/A	N/A

Notes:  
Owned - LWTEB/DE hold full title and ownership of these properties.

Leased - LWTEB holds a lease for these properties

Leased - LWTEB holds a lease for these properties

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Leased - LWTEB holds a lease for these properties

# Longford and Westmeath Education and Training Board

## Notes to The Financial Statements - Year Ended 31st December 2020

### 35 The Impact of COVID 19

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

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

In 2020 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school €182,485
- Department of Education - COVID 19 Additional Supervision Arrangements €112,455
- Department of Education - COVID 19 Calculated Grades Aides €15,988
- Department of Education - COVID 19 ICT supports €62,600
- SOLAS - COVID 19 ICT supports €161,963
- Department of Children, Equality, Integration and Youth - COVID 19 Supports €3,336

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

- IT equipment and software licences
- Minor Works including classroom reconfiguration
- Hand sanitiser and PPE
- Cleaning supports
- Enhanced supervision supports
- Employing aides including calculated grades

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

- Substitution costs
- Travel and Subsistence
- Consumables and
- Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where classes did not take place as scheduled and there was a drop in learner payments.

LWETB has taken the following steps to manage and mitigate the effects of the pandemic on it's operation

- LWETB engaged it's business continuity plan to ensure it's operations continued as normal in line with its regulatory requirements.
- LWETB created a COVID 19 task group that advised and implemented all necessary recommendations provided as guidelines from the Government or the Department of Education.
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and LWETB developed and implemented additional control measures as required.
- The Department of Education 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.

## **Longford and Westmeath Education and Training Board**

### **Notes to The Financial Statements - Year Ended 31st December 2020**

#### **35 The Impact of COVID 19 (continued)**

In the short term LWETB will continue to follow the various government policies and advice and , in parallel, we will do our utmost to continue our vital role in the best and safest way possible. In the medium to long term, the ETB sector will also have a significant role to play in the overall system response needed from labour market activation which will form part of a broader cross government and cross agency response. This has been seen already in particular through the provision of measures contained in the Government July Jobs Stimulus such as the Skills to Connect initiative and retrofitting courses which are being rolled out across ETBs.

#### **36 Approval of the Financial Statements**

The Financial Statements for year ended 31/12/2020 were approved by the Board of Longford and Westmeath Education and Training Board on 23 March 2021.



Longford and Westmeath Education and Training Board

Year Ended 31 December 2020

Appendix 1

LWETB owns the following properties from which it provides educational services:

Category	Location
<b>Post Primary Level</b>	
Ardscoil Phadraig	Granard, Co. Westmeath
Ballymahon Vocational School	Ballymahon, Co. Longford
Castlepollard Community College	Mullingar Rd, Castlepollard, Co. Westmeath
Columba College	Killucan, Mullingar, Co. Westmeath
Lanesboro Community College	Main Street, Lanesboro, Co. Westmeath
Mullingar Community College	Millmount Road, Mullingar, Co. Westmeath
Templemichael College	Templemichael, Longford, Co. Westmeath
<b>Centres</b>	
Athlone Training Centre	Garrycastle, Athlone, Co. Westmeath
Longford College of Further Education	Battery Road Campus, Battery Road, Co. Longford