



Longford and Westmeath Education and Training Board

Financial Statements For The Year Ended 31st December 2021

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 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. Aoife Davitt

Signature:


Aoife Davitt (Sep 21, 2022 15:22 GMT+1)

Date:

Sep 21, 2022

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 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 a Finance Committee and an Audit and Risk Committees (ARC).

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 Boards Oversight Framework

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.
- Recommendations made by the Comptroller and Auditor General in management letters or other reports.
- Recommendations made by the Internal Audit Unit -ETBs (IAU-ETBs).
- Work of the Audit and Risk Committee and the Finance Committee.

Audit and Risk Committee

The Board's oversight of the system of internal control is informed by the work of the ARC who met five times in 2021. 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 (AFS)
- Risk Management Framework
- Risk Register
- Audit Register
- Compliance audit report
- Risk Management Reports from Director of Organisation Support and Development (DOSD)
- Opinion report to the Board as to the adequacy and appropriateness of the systems of internal control

The Director of Organisation Support and Development provided reports on the operation of controls and met with the Audit and Risk Committee in 2021. The Audit and Risk Committee met with the C&AG and the IAU-ETBs.

The ARC reviewed the system of internal controls for the relevant reporting period on 28 January 2022.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of the Finance Committee who met five times in 2021. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2021
- Recommendations to the Board of the AFS 2021
- Monthly Income and Expenditure Accounts
- Service Plan
- Corporate Procurement Plan

The Director of OSD, senior finance staff and the Director of Further Education and Training (FET) reported to the Finance Committee in 2021. The Finance Committee reviewed the 2021 Annual Financial Statements on 11 March 2022 and recommended their adoption to the Board.

Internal Audits

Internal Audit is provided by the Internal Audit Unit – Education and Training Boards, 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 Review of Previous Audit Recommendations was carried out in 2021 and presented to the ARC on 28 January 2022. The overall finding of the report was that there was a Comprehensive audit opinion. Thirty-eight recommendations were made - eighteen high,

seventeen medium and three low. Thirty-six of these recommendations had been implemented, and 2 were national issues that were under-going review at Departmental level.

An IAU-ETBs audit on FET utilisation was carried out in 2021 and the report was received by the ARC in January 2022. The overall finding of the report was an Adequate opinion. A total of eleven recommendations were made - one high, eight medium and two low. LWETB has addressed the high recommendation. Six of the medium recommendations were relating to historical matters that has since been addressed. The remaining two are being reviewed and the two low recommendations have been addressed. It was identified that a group of nineteen part time instructors had not been garda vetted and these were immediately contacted to have their garda vetting processed.

The ARC reviewed on 7 January 2022 three IAU-ETBs sectoral reports on School Bank Accounts, Contracted Training and Youthreach. On review of the recommendations in these sectoral reports the ARC formed the view that there were no high or medium recommendations that LWETB needed to address.

An Audit of Procurement was carried out over 2020 and the report was received from the IAU-ETBs 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 its responsibilities in respect of procurement regulations and requirements. There are instances where goods and services are procured across over 26 sites through competitive procurement processes, in line with LWETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds.

Based on an analysis of 2021 expenditure in areas where an organisation-wide eTenders process was appropriate, expenditure of €125,062 excluding VAT was identified as non-compliant as follows:

- (i) Expenditure of €38,664 was for electrical materials used to carry out works as the training centre had restricted use due to COVID-19. A procurement competition has been planned to ensure compliance.
- (ii) Expenditure of €27,291 was for maintenance materials used to carry out works as the training centre had restricted use due to COVID-19. A procurement competition has been planned to ensure compliance.
- (iii) Expenditure of €24,812 was for air purifiers that were required urgently due to the Omicron variant of COVID-19.
- (iv) Expenditure of €22,802 was for metalwork materials for new apprentices' programmes and a procurement competition has been planned to ensure compliance.
- (v) Expenditure of €11,493 was for security as a procurement competition was under way and has only been completed in quarter one 2022.

LWETB has developed a Corporate Procurement Plan for 2021-2022 (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 2021.

Protected Disclosure

LWETB received no Protected Disclosures in 2021 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 2021. 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 Services Pension Scheme by end of June 2014. LWETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2021. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the Education Shared Business Service (ESBS) area of the Department of Education in conjunction with Education and Training Board Ireland (ETBI) and individual ETBs. Due to resourcing issues with The Access Group, (including COVID-19 and staff leaving) development work which had commenced on the CoreHR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, through full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with The Access Group and ESBS and testing of the new functionality being provided by The Access Group is being conducted. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme. The Executive has advised that LWETB is approximately 10% compliant with issuing pension statements to staff as at the end of 2021. This is an Issue across the ETB sector and is being pursued at national level.

Education Shared Business Service

The Education Shared Business Service (ESBS) centre has been established to deliver shared services for the Education and Training sector.

Payroll Shared Services

The migration of LWETB payroll to ESBS for all staff took place in July 2020. The ESBS is responsible for the 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 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 the ESBS to LWETB.

Expenses including Travel and Subsistence

Processing of expenses including Travel and Subsistence (T&S) payments has been rolled out. LWETB transitioned our expenses to the ESBS in Quarter 1 of 2021

Apprentice payroll

LWETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

Learner payments

LWETB have transitioned their learner payments to the managed service set up by ESBS in two waves. Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) February 2022.

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's 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 sections. 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 of the virus on all areas of the organisation.

The recent Omicron variant being as prolific as it was put extra strain on the staff across all sections. As we come out of that phase the return to the office and lifting of restrictions will pose additional challenges across the organisation.

Annual Review of Controls

LWETB is committed to operating an efficient, effective, and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on 4 March 2022, conducted a review of the effectiveness of the system of internal control for year ended 31 December 2021 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included:

- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting on 28 January 2022. The ARC received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on the information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2021 and to date in 2022
- The ARC met with the representatives from the Comptroller and Auditor General (C&AG) and the IAU-ETB.
- The ARC examined 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 IAU-ETBs carried out a review of Internal Controls in between November 2021 and January 2022. A total of five recommendations were made two medium and three low. Both the medium recommendations have been addressed as well as two of the low-risk items.
 - The ARC presented a report on the review of controls to the Board (verbally and by written report) on 21st March 2022.
 - On review of controls one instance of a teacher who's teaching council registration had lapsed was identified and the teacher was immediately contacted and removed from the payroll.
 - A review of Governance and Control activities in 2021 including:
 - Engagement between ARC, 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 ARC on a regular basis.

The Board reviewed and approved this statement at its meeting held on 21 March 2022.

Signed:

Date:



Aoife Davitt (Sep 21, 2022 15:22 GMT+1)

Sep 21, 2022

Cllr. Aoife Davitt
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 2021 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the statement of accounting policies
- the operating statement
- the statement of current assets and current liabilities, and
- the related notes.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2021 and the state of affairs of the Board at 31 December 2021, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of 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 the system of internal control, and a schedule of activities and pay costs. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Andrew Harkness

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

Appendix to the report

Responsibilities of Board Members

As detailed in the statement of Board responsibilities, the Board members are responsible for

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- ensuring the regularity of transactions
- implementing such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of 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 communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Longford and Westmeath Education and Training Board

Operating Statement For The Year Ended 31st December 2021

	Note	Year ended 31/12/2021	Year ended 31/12/2020
RECEIPTS		€	€
Post Primary Schools & Head Office Grants	3	29,445,175	27,836,423
Further Education and Training Grants	4	24,080,439	25,946,656
Youth Services Grants	5	1,014,336	1,045,269
Agencies & Self-Financing Projects	6	1,662,705	1,333,032
Capital	7	1,237,389	2,205,313
		57,440,044	58,366,693
PAYMENTS			
Post Primary Schools & Head Office	8	29,120,702	27,830,670
Further Education and Training	9	25,069,274	23,306,260
Youth Services	10	1,112,821	1,081,391
Agencies & Self-Financing Projects	11	1,664,144	1,472,747
Capital	12	2,004,293	1,626,924
		58,971,234	55,317,992
Cash Surplus / (Deficit) For Year		(1,531,190)	3,048,701
Movement in Other Net Current Assets	23	1,521,937	(3,067,062)
Accrual Revenue Surplus / (Deficit) For Year		(9,253)	(18,361)
Revenue Surplus / (Deficit) at 1 January		(18,694)	(333)
Revenue Surplus / (Deficit) at 31 December	14	(27,947)	(18,694)

Signed:

Signed:


Aoife Davitt (Sep 21, 2022 15:22 GMT+1)


Liz Lavery (Sep 21, 2022 14:32 GMT+1)

Cllr. Aoife Davitt
 Chairperson

Ms. Liz Lavery
 Chief Executive

Date Sep 21, 2022

Date Sep 21, 2022

The notes on pages 14 to 32 form part of these Financial Statements

Longford and Westmeath Education and Training Board

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

	Note	31/12/2021	31/12/2020
		€	€
Current Assets			
Recurrent State Grants	15	560,936	492,657
Capital State Grants	16	295,390	6,565
Other Recurrent Income	17	40,053	784
Third Party Debtors	18	277,504	293,739
Bank Balance		6,453,160	7,984,350
		<u>7,627,043</u>	<u>8,778,095</u>
Current Liabilities			
Recurrent State Grants	19	4,359,454	4,503,735
Capital State Grants	20	888,477	1,333,551
Other Recurrent Income	21	469,882	530,566
Pay & Expense Liabilities	22	1,937,177	2,428,937
		<u>7,654,990</u>	<u>8,796,789</u>
Net Current Assets / (Liabilities)		<u>(27,947)</u>	<u>(18,694)</u>
Represented By			
Revenue Surplus / (Deficit)	14	<u>(27,947)</u>	<u>(18,694)</u>

Analysis of Revenue Surplus / (Deficit)

Programme	Retained Surplus/(Deficit) 31/12/2021	Accrual Revenue Surplus / (Deficit) for 2021	Retained Surplus/(Deficit) 31/12/2020
	€	€	€
Schools & Head Office	(27,947)	(8,019)	(19,928)
Further Education & Training	-	-	-
Agency	-	-	-
Self Financing	-	(1,234)	1,234
	<u>(27,947)</u>	<u>(9,253)</u>	<u>(18,694)</u>

Signed:


Anife Davitt (Sep 21, 2022 15:22 GMT+1)

Cllr. Aoife Davitt
Chairperson

Date Sep 21, 2022

Signed:


Liz Lavery (Sep 21, 2022 14:32 GMT+1)

Ms. Liz Lavery
Chief Executive

Date Sep 21, 2022

The notes on pages 14 to 32 form part of these Financial Statements

Longford and Westmeath Education and Training Board

1 Accounting Policies

1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by LWETB are set out below. They have been applied consistently throughout the year and the preceding year.

1.2 General Information

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.

1.3 (a) Basis of Presentation

The financial statements are presented in the form approved by the Minister for Education with the consent of the Minister for Finance and 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.

(b) Revenue and Expenditure Recognition

Revenue

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

Other receipts are recognised on a cash basis.

Expenditure

Pay

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

Non Pay

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

Allowances

Allowance expenditure is recognised on a cash basis. Allowances are paid to learners who are undertaking specified Further Education and Training programmes funded by SOLAS.

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

(c) Assets and Liabilities Recognition

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.

Recurrent State Grants

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

Capital Grants

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

Other Recurrent Income

Agency and Self-financing Projects

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

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

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

Comparatives

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

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

1 Accounting Policies (continued)

(d) Tangible fixed assets

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

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

The pension entitlements of 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.

2 LWETB Education and Training Board provides Education and Training as set out below:

Service	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries***
Second Level	9	3,332	
Further Education and Training (FET)****	11		6,446
Part-time / Night Classes****	1		96

* The number of Schools / Centres from which LWETB provides educational service and activities.

** 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.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

3 Post Primary Schools & Head Office Receipts	Year Ended 31/12/2021	Year Ended 31/12/2020
	€	€
Department of Education		
Pay	25,813,217	24,900,240
Non Pay	1,793,172	1,423,631
Associated Programmes	1,722,649	1,414,143
	<hr/>	<hr/>
Department of Education - sub total	29,329,038	27,738,014
Tuition fees - students	24,059	42,543
Irish Public Bodies	91,228	54,566
Other	850	1,300
	<hr/>	<hr/>
	<u>29,445,175</u>	<u>27,836,423</u>
4 Further Education and Training Receipts	Year Ended 31/12/2021	Year Ended 31/12/2020
	€	€
SOLAS	24,059,075	25,864,626
Students	11,275	12,138
Other	10,089	69,892
	<hr/>	<hr/>
	<u>24,080,439</u>	<u>25,946,656</u>
5 Youth Service Receipts	Year Ended 31/12/2021	Year Ended 31/12/2020
	€	€
Department of Children, Equality, Disability, Integration & Youth	943,928	908,453
Department of Health	70,408	136,816
	<hr/>	<hr/>
	<u>1,014,336</u>	<u>1,045,269</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

6 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/Funder	Year ended 31/12/2021	Year ended 31/12/2020
		€	€
School Meals	Employment Affairs and Social Protection	649,202	600,002
Book Rental	Parents/Students	183,938	161,880
Music Generation	Music Generation/LWETB	293,018	169,830
Examination Bodies	State Exams Commission	104,710	599
Léargas/Erasmus	Léargas	60,357	-
Other agency - 15 in number	Various	71,365	113,935
		<u>1,362,590</u>	<u>1,046,246</u>
Self-Financing Projects			
Student Services - Student	Parents/Students	165,753	180,541
Transition Year Extra			
Curricular Activities	Parents/Students	70,315	23,855
Other - 8 in number	Various	64,047	82,390
		<u>300,115</u>	<u>286,786</u>
Total		<u>1,662,705</u>	<u>1,333,032</u>

7 Capital Receipts

	Year ended 31/12/2021	Year ended 31/12/2020
	€	€
Department of Education	705,640	904,197
SOLAS	531,749	1,301,116
	<u>1,237,389</u>	<u>2,205,313</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

8 Post Primary Schools & Head Office Payments	Year Ended 31/12/2021			Year Ended
	Pay	Non Pay	Total	31/12/2020
	€	€	€	€
PAY				
Instruction	22,911,514		22,911,514	21,714,479
Administration	2,362,960		2,362,960	2,512,540
Maintenance	528,427		528,427	538,478
	<u>25,802,901</u>		<u>25,802,901</u>	<u>24,765,497</u>
NON PAY		1,901,397	1,901,397	1,822,652
		<u>1,901,397</u>	<u>1,901,397</u>	<u>1,822,652</u>
Associated Programmes				
Student Support Services Fund	7,092	312,536	319,628	278,719
ICT Infrastructure Grant	-	178,869	178,869	275,750
Book Grant	-	100,437	100,437	98,235
DEIS Grant & Home School Liaison	-	159,765	159,765	108,601
Covid - Enhanced Supervision Supports	226,752	58,737	285,489	94,379
Covid - Sanitiser & PPE Grant	-	178,358	178,358	124,083
Others 16 in Number	97,405	96,453	193,858	262,754
	<u>331,249</u>	<u>1,085,155</u>	<u>1,416,404</u>	<u>1,242,521</u>
	<u>26,134,150</u>	<u>2,986,552</u>	<u>29,120,702</u>	<u>27,830,670</u>

9 Further Education and Training Payments	Year Ended 31/12/2021			Year Ended
	Pay	Non Pay	Allowances	31/12/2020
	€	€	€	€
Training Centre Staff & Operations	3,293,991	1,116,297	-	4,410,288
Specialist Training Providers	-	1,949,008	1,455,323	3,404,331
Apprenticeship	-	496,539	2,797,375	3,293,914
Skills Training	-	1,377,153	456,286	1,833,439
Youth reach	1,176,352	292,027	347,161	1,815,540
Community Training Centres	-	1,408,074	672,049	2,080,123
Back to Education Initiative	828,414	320,489	-	1,148,903
Adult Literacy	786,886	267,236	-	1,054,122
VTOS	556,637	113,315	297,398	967,350
PLC	832,025	104,357	-	936,382
Local Training Initiatives	-	424,961	177,452	602,413
Adult Guidance	340,874	35,250	-	376,124
Community Education	291,216	73,682	-	364,898
ESOL	281,784	43,429	-	325,213
Co-operation hours	321,116	-	-	321,116
Explore	-	-	-	-
Other - 22 in number	723,435	1,278,495	133,188	2,135,118
Total	<u>9,432,730</u>	<u>9,300,312</u>	<u>6,336,232</u>	<u>25,069,274</u>
	<u>23,306,260</u>			<u>23,306,260</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

10 Youth Services Payments	Year Ended 31/12/2021			Year Ended
	Pay	Non Pay	Total	31/12/2020
	€	€	€	€
UBU Your Place Your Space	-	600,739	600,739	287,879
RYFA - Revised Youth Funding	-	12,990	12,990	246,177
DPU/MRDATAF	-	107,514	107,514	153,318
TYFS - Targeted Youth Funding	-	17,843	17,843	152,602
ETB Youth Work Functions	123,869	51,494	175,363	68,891
Youth Club Grant	-	60,671	60,671	52,300
Youth Information Centre	-	52,029	52,029	51,304
Others -8 in number	-	85,672	85,672	68,920
	123,869	988,952	1,112,821	1,081,391

11 Agency & Self-Financing Project Payments

Agencies	Sponsoring Department/Funder	Year Ended 31/12/2021			Year Ended
		Pay	Non Pay	Total	31/12/2020
		€	€	€	€
School Meals	Employment Affairs and Social Protection	-	630,766	630,766	613,285
Book Rental	Parents/Students	19,719	144,805	164,524	257,085
Music Generation	Music Generation/LWETB	192,921	207,328	400,249	159,023
Examination Bodies	State Exams Commission	129,212	477	129,689	(62)
Léargas/Erasmus	Léargas	-	47,607	47,607	2,537
Other agency - 14 in number	Various	8,769	44,964	53,733	113,266
		350,621	1,075,947	1,426,568	1,145,134

Self-Financing Projects

Student Services	Parents/Students	-	116,576	116,576	223,117
Transition Year Extra					
Curricular Activities	Parents/Students	1,616	39,564	41,180	39,420
Other - 7 in number	Various	1,457	78,363	79,820	65,076
		3,073	234,503	237,576	327,613

Overall		353,694	1,310,450	1,664,144	1,472,747
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Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

		Year Ended	Year Ended
		31/12/2021	31/12/2020
12 Capital Payments		Total	Total
		€	€
Facility	Expenditure Type		
Athlone Training Centre	Plant & Equipment	439,892	307,189
Athlone Training Centre & FE Centers	Devolved Capital	436,160	189,949
Lanesboro	Prefab Accommodation	187,056	-
Athlone Training Centre	Refurbishment Works	52,621	694,584
Columba College	Prefab Accommodation	113,689	-
Other	Other - number 27	728,377	435,202
During the year LWETB acted as a project manager for the following devolved projects:			
Gaelscoil Longford		32,853	-
St. Joseph's National School - Longford		13,645	-
		<hr/>	<hr/>
		2,004,293	1,626,924
		<hr/>	<hr/>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

13 Analysis of Receipts by Funder

Funder	Programme						TOTAL Year Ended 31/12/2020	TOTAL Year Ended 31/12/2021	TOTAL Year Ended 31/12/2020
	Post Primary Schools & Head Office	Further Education and Training	Youth Services	Agencies and Self Financing	Capital	€			
State Funding Received									
Department of Education	29,329,038	-	-	-	705,640	30,034,678	28,642,211		
SOLAS	-	24,059,075	-	-	531,749	24,590,824	27,165,742		
Department of Health	-	-	70,408	-	-	70,408	136,816		
Dept. of Children, Equality, Disability, Integration & Youth	-	-	943,928	-	-	943,928	908,453		
Department of Social Protection	-	-	-	649,202	-	649,202	600,002		
Music Generation/LWETS	-	-	-	293,018	-	293,018	169,830		
State Examinations Commission	-	-	-	104,710	-	104,710	599		
Léargas	-	-	-	60,357	-	60,357	-		
Other	-	-	-	33,612	-	33,612	20,400		
Total	29,329,038	24,059,075	1,014,336	1,140,899	1,237,389	56,780,737	57,644,053		
Non State Funding applied to State Funded									
Schemes									
Parents/Students	24,059	11,275	-	-	-	35,334	54,681		
Irish Public Bodies - Dividends/Capital Reserves	91,228	-	-	-	-	91,228	54,566		
Other	850	10,089	-	-	-	10,939	71,192		
	116,137	21,364	-	-	-	137,501	180,439		
Other Non State Funding									
Parents/Students	-	-	-	501,246	-	501,246	525,636		
Irish Public Bodies - insurance settlements	-	-	-	263	-	263	1,544		
Other	-	-	-	20,297	-	20,297	15,022		
	-	-	-	521,806	-	521,806	542,202		
Total	29,445,175	24,080,439	1,014,336	1,662,705	1,237,389	57,440,044	58,366,694		

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

14 Source and Use of Funds Primary Grantor Department/Office	Project	2021		01/01/2021*		31/12/2021		
		€	€	€	€	€	€	
Education	Pay ^b	25,878,000	473,735	(24,578,375)	(1,234,842)	(25,813,217)	96,422	559,841
Post Primary Schools and Head Office	Non-Pay ^c	1,795,015	-	(1,793,172)	(116,137)	(1,909,309)	(68,103)	-
	Local Funding Surpluses	-	(307,414)	-	-	69,294	-	(376,708)
	Associated Programmes	1,722,649	(453,153)	(1,722,649)	-	(1,722,649)	(22,974)	(797,111)
Capital		705,640	(749,184)	(705,640)	-	(705,640)	(3,801)	(414,583)
Total Education*		30,101,304	(1,036,016)	(28,799,836)	(1,350,979)	(30,150,815)	1,544	(1,028,561)
Other Funders								
Dept. of Further & Higher Education, Research, Innovation & Science	Explore	-	(27,418)	-	-	-	-	(27,418)
SOLAS	Further Education and Training	24,080,439	(3,606,541)	(24,059,075)	(21,364)	(24,080,439)	(511,725)	(3,129,430)
SOLAS	Capital	531,749	(577,801)	(531,749)	-	(531,749)	(29,205)	(178,504)
		24,612,188	(4,184,342)	(24,590,824)	(21,364)	(24,612,188)	(540,930)	(3,307,934)
Dept. of Children, Equality, Disability, Integration & Youth	Youth Services	943,928	(90,290)	(943,928)	-	(943,928)	1,219	(27,692)
Department of Health	Youth Services	70,408	(52)	(70,408)	-	(70,408)	(37,055)	(1)
Music Generation/LWETB	Agency	293,018	(110,766)	(293,018)	-	(293,018)	12,641	9,087
Employment Affairs and Social Protection	Agency	649,202	(37,765)	(649,202)	-	(649,202)	62,098	5,897
State Examinations Commission	Agency	104,710	784	(104,710)	-	(104,710)	(694)	25,070
Léargas	Agency	60,357	(27,468)	(60,357)	-	(60,357)	-	(40,218)
Other Funders	Agency	33,612	(23,225)	(33,612)	-	(33,612)	-	(48,870)
Total State		1,211,307	(198,512)	(1,211,307)	-	(1,211,307)	36,980	(49,035)
Total Non State	Agency and Self Financing	-	(331,268)	-	(521,806)	(521,806)	25,651	(380,794)
Total State and Non State		56,868,727	(5,867,846)	(55,545,895)	(1,894,149)	(57,440,044)	(475,526)	(4,821,434)

Longford and Westmeath Education and Training Board
Notes to The Financial Statements - Year Ended 31st December 2021

14 Source and Use of Funds (continued)

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

	<u>31/12/2021</u>	<u>31/12/2020</u>
	€	€
Amount due from/ (due to) Grantor at 31 December	(4,821,434)	(5,867,846)
Bank Balance (Page 13)	6,453,160	7,984,350
Third Party Debtors (Note 18)	277,504	293,739
Pay & Expenses Liabilities (Note 22)	(1,937,177)	(2,428,937)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	<u>(27,947)</u>	<u>(18,694)</u>

Notes

- a Opening balances Balances are reported on an accruals basis.
- b Pay Department of Education: Post-Primary Schools & Head Office Pay Grant was expected to be funded by direct receipts from grantor of €24,578,375 and anticipated receipts from Retained Superannuation Contributions of €1,242,000. Actual receipts of Retained Superannuation Contributions were €1,234,842 which is €7,158 less than anticipated. This shortfall in receipts of €7,158 will be funded by the Department of Education in the 2022 Pay Grant.
- c Non Pay Department of Education: Post-Primary Schools & Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €1,793,172 and forecasted locally raised receipts of €45,000. In 2021 actual receipts were €116,137 (Locally raised receipts includes an IPB Capital Dividend of €54,566 which was not included in the original forecast estimate) resulting in a surplus of receipts of €16,571 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.
- d Total State funding The difference between the total amount received from grantors of €55,545,895 above and the total Note 13 - Funding of €56,780,737 is represented by the Retained Superannuation Contributions of €1,234,842.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

15 Current Assets - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due from Dept. of Education		
Pay Grant Underfunding	559,840	473,735
Associated Grant Underfunding	1,096	18,922
Amount due from Department of Children, Equality, Disability, Integration and Youth and Youth Affairs	0	0
	<u>560,936</u>	<u>492,657</u>
16 Current Assets - Capital State Grants	31/12/2021	31/12/2020
	€	€
Amount due from Dept. of Education	295,390	6,565
	<u>295,390</u>	<u>6,565</u>
17 Current Assets - Other Recurrent Income	31/12/2021	31/12/2020
	€	€
Amount due from Other State Bodies	40,053	784
Amount due from Other Non-State Bodies	0	0
	<u>40,053</u>	<u>784</u>
18 Current Assets - Third Party Debtors	31/12/2021	31/12/2020
	€	€
Salary Overpayments	5,233	10,609
Training Prog Debtors incl advances NLN, CTC & LTI's	270,471	278,346
Tuition Fees	1,800	3,250
Other	0	1,534
	<u>277,504</u>	<u>293,739</u>
19 Current Liabilities - Recurrent State Grants	31/12/2021	31/12/2020
	€	€
Amount due to Dept. of Education		
Associated Grants Unspent	798,208	472,076
Local Receipts/Receivable Excess	376,708	307,414
Amount due to Dept. of Further and Higher Education, Research, Innovation and Science	27,418	27,417
Amount due to SOLAS	3,129,428	3,606,539
Amount due from Department of Children, Equality, Disability, Integration and Youth and Youth Affairs	27,692	90,289
	<u>4,359,454</u>	<u>4,503,735</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

	31/12/2021	31/12/2020
	€	€
20 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education	709,971	755,748
Amount held for SOLAS	178,506	577,803
	888,477	1,333,551

	31/12/2021	31/12/2020
	€	€
21 Current Liabilities - Other Recurrent Income		
Amount held for Other State bodies	89,088	199,296
Amount held for other Non-State bodies	380,794	331,270
	469,882	530,566

	31/12/2021	31/12/2020
	€	€
22 Pay and Expense Liabilities		
Pay Liabilities	960,996	750,366
Expense Liabilities	976,181	1,678,571
	1,937,177	2,428,937

	Balance as at 31/12/2021	Balance as at 31/12/2020	Movement in Year
	€	€	€
23 Movement in Other Net Current Assets			
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	560,936	492,657	68,279
Increase/(Decrease) in Capital State Grants Receivable	295,390	6,565	288,825
Increase/(Decrease) in Other Recurrent Income Receivable	40,053	784	39,269
Increase/(Decrease) in Third Party Debtors	277,504	293,739	(16,235)
	1,173,883	793,745	380,138
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	4,359,454	4,503,735	144,281
(Increase)/Decrease in Capital State Grant Liabilities	888,477	1,333,551	445,074
(Increase)/Decrease in Other Recurrent Income Liabilities	469,882	530,566	60,684
(Increase)/Decrease in Pay and Expense Liabilities	1,937,177	2,428,937	491,760
	7,654,990	8,796,789	1,141,799
Net Movement			1,521,937

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

24 Remuneration

	31/12/2021	31/12/2020
	€	€
(a) Aggregate Employee Benefits		
Staff Short Term Benefits	36,120,572	34,080,948
	<u>36,120,572</u>	<u>34,080,948</u>
(b) Staff Short Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' P.R.S.I.	36,120,572	34,080,948
	<u>36,120,572</u>	<u>34,080,948</u>

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

Pay Range*	No. Employees	Cost in 2021*
		€
0 - 59,999	737	17,390,904
60,000 - 69,999	81	5,301,991
70,000 - 79,999	99	7,371,483
80,000 - 89,999	38	3,179,372
90,000 - 99,999	10	940,818
100,000 -109,999	6	629,713
110,000 - 119,999	7	807,268
120,000 - 129,999	4	499,023
Total	982	36,120,572

*Cost in 2021 includes employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year 2021 or 2020.

(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 & 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:-

	31/12/2021	31/12/2020
	€	€
Salary	432,130	406,824
	<u>432,130</u>	<u>406,824</u>

(e) Chief Executive Salary and Benefits

	31/12/2021	31/12/2020
	€	€
The Chief Executive (C.E.) remuneration package excluding employer's PRSI for the year was:		
Outgoing C.E. Basic Salary (01/01/2021-31/01/2021) *	12,547	128,173
Outgoing C.E. annual leave payment	10,283	-
Acting C.E. Basic Salary (01/02/2021-31/12/2021) *	93,581	-
	<u>116,411</u>	<u>128,173</u>

* The Chief Executive resigned on 31/01/2021. An Acting Chief Executive was appointed on 01/02/2021.

The outgoing 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.

The Acting Chief Executive is a member of an unfunded defined public sector pension scheme and her 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 2021

25 Specific Costs

	31/12/2021	31/12/2020
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	17,006	15,073
Public relations/marketing	17,165	2,081
Human Resources	-	-
Health and Safety Risk Assessment	56,704	-
Other	8,671	4,235
Audit Fee (annual external audit)	43,100	39,200
	<u>142,646</u>	<u>60,589</u>

	31/12/2021	31/12/2020
	€	€
(b) Legal Costs and Settlements		
Legal fees	10,499	-
Settlements	45,000	-
	<u>55,499</u>	<u>-</u>

Additional legal costs and settlements were paid by LWETB's insurance body.

	31/12/2021	31/12/2020
	€	€
(c) Travel and Subsistence		
Travel and Subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	18	3,233
- expenses paid to employees	27,682	66,993
Total	<u>27,700</u>	<u>70,226</u>

	31/12/2021	31/12/2020
	€	€
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	-	-
Other	-	-
	<u>-</u>	<u>-</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

26 Board members' expenses

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

Board member	Statutory	Interview	Attendance at	BOM	Other	Total Expenses	Total Fees
	Meetings	Boards	Conferences / Seminars				
	€	€	€	€		€	€
Mr. Luke Casserly						0	
Mr. Donie Cassidy						0	
Cllr. Aoife Davitt						0	
Cllr. John Dolan						0	1,839
Cllr. Michael Dollard						0	
Ms. Josephine Donohue						0	
Ms. Niamh Ginnell	18					18	
Cllr. Ken Glynn						0	
Cllr. Gerry Hagan						0	
Mr. Colm Harte						0	
Cllr. Louise Heavin						0	
Cllr. Frankie Keena *						0	2,125
Cllr. Denis Leonard						0	
Ms. Kathleen McGahern **						0	
Mr. Mark Murphy						0	
Cllr. Garry Murtagh						0	
Cllr. Peggy Nolan						0	
Ms. Mary O'Brien						0	
Cllr. Pat O'Toole						0	2,874
Cllr. Emily Wallace						0	
Mr. Colin Whyte						0	
	18	0	0	0	0	18	6,838

* Cllr. Frankie Keena was Chair of LWETB in 2021.

** Kathleen McGahern is on the National Parents Association.

27 Committee Fees

	31/12/2021	31/12/2020
	€	€
The following fees were paid to Non-Board Committee members		
Audit and Risk Committee (3 Non Board members 2021)	5,767	5,003
Finance Committee (3 Non Board members 2021)	2,367	1,184
	8,134	6,187

28 Chief Executive Travel Expenses

	31/12/2021	31/12/2020
	€	€
Domestic Travel - Christy Duffy		3,766
Domestic Travel - Liz Lavery	916	-
	916	3,766

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

29 Capital Commitments

At 31 December 2021 LWETB had capital commitments €4,384,668. (€1,190,063 in 2020).

This capital expenditure will be completely Exchequer funded.

30 Lease Commitments

At 31 December 2021 LWETB had payment liabilities under non-cancellable agreements as follows:

	31/12/2021	31/12/2020
Leases which expire:	€	€
Within one year	596,058	626,764
Between two and five years	1,202,731	1,553,616
After five years	478,051	620,327
	<u>2,276,840</u>	<u>2,800,707</u>

31 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2021.

32 Additional Superannuation Contribution

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

From 1 January 2019 onwards, member 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.

LWETB deducted Additional Superannuation Contributions from employees amounting to €1,005,428 (2020 €971,641) which were remitted to the Department of Education.

33 Retirement Benefit Costs

During 2021 a pilot project was undertaken in three ETBs to estimate the cost of retirement benefit obligations. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETBs.

34 Write - Offs

In 2021 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes. Longford and Westmeath ETB had a cumulative deceased pensioner write offs of €69.32 in 2021.

35 Annual Contribution to Education and Training Board Ireland

LWETB made a contribution of €42,700 to E.T.B.I. in 2021.

36 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

37 Connected persons

There were no transactions with connected persons during the year.

Longford and Westmeath Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2021

38 Property
LWETB provides educational services and activities from the properties listed below:

38A Owned	Category	Location	Annual Rent per agreement	Expiry Date
	Post Primary Level			
	Ardcoil Phdraig	Granard, Co. Longford	n/a	n/a
	Ballymahon Vocational School	Ballymahon, Co. Longford	n/a	n/a
	Castlepollard Community College	Mullingar Rd, Castlepollard, Co. Westmeath	n/a	n/a
	Columba College	Killucan, Mullingar, Co. Westmeath	n/a	n/a
	Lanesboro Community College	Main Street, Lanesboro, Co. Longford	n/a	n/a
	Mullingar Community College	Millmount Road, Mullingar, Co. Westmeath	n/a	n/a
	Templemichael College	Templemichael, Longford, Co. Longford	n/a	n/a
	Centres			
	Athlone Training Centre	Garrycastle, Athlone, Co. Westmeath	n/a	n/a
	Adult Education Centre	Battery Road Campus, Battery Road, Co. Longford	n/a	n/a

38B Property not Owned - Leased	Category	Location	Annual Rent per agreement	Expiry Date
	Administrative Offices			
	LWETB Head Office Marlinstown	Marlinstown Business Park, Mullingar, Co. Westmeath	€108,784.00	01/02/2025
	Additional Offices, 2nd Floor, Marlinstown	Marlinstown Business Park, Mullingar, Co. Westmeath	€9,600.00	15/10/2021
	Administrative Offices Longford	Battery Road Campus, Battery Rd, Co. Longford	€26.00	25/12/2030
	Centres			
	Athlone FET Centre, Clonown Road	Unit 1, Deepark Commercial Centre, Clonown Rd, Athlone	€52,000.00	20/03/2026
	Ballymahon Youth Reach	Upper main Street, Ballymahon, Co. Longford	€32,000.00	31/07/2030
	Delvin FET Centre Main Building	The Courtyard, Main Street, Delvin, Co. Westmeath	€10.00	31/12/2030
	Delvin FET Centre Training (Shop Units)	The Courtyard, Main Street, Delvin, Co. Westmeath	€7,000.00	30/06/2030
	Granard FET Centre	Main Street, Granard, Co. Longford	€9,750.00	31/12/2023
	Kilbeggan Youth Reach	Unit 2A, Midland Gateway Business Park, Kilbeggan, Co. Westmeath	€46,740.00	28/02/2030
	Longford Youth Reach	Battery Road Campus, Battery Rd, Co. Longford	€45,000.00	31/12/2030
	Mullingar FET Centre, Marlinstown	Marlinstown Business Park, Mullingar, Co. Westmeath	€69,648.00	01/02/2025
	Mullingar VTOS	O'Grove Drive/Ashe Road, Mullingar, Co. Westmeath	€31,284.00	28/02/2025
	Beauty Therapy Premises, Longford	35/36 Ballymahon Street, Longford, Co. Longford	€30,750.00	31/08/2022
	Post Primary Level			
	St. Anthony's Athlone	St Mary's Hall, Northgate Street, Athlone, Co. Westmeath	€2,000.00	30/09/2028
	Castlepollard CC - T. Murray & Sons - 2 x 98m ²	Mullingar Rd, Castlepollard, Co. Westmeath	€66,420.00	30/06/2022
	Castlepollard CC - Extra Space Solutions - 1 x Prefab	Mullingar Rd, Castlepollard, Co. Westmeath	€14,022.00	Rolls Annually
	Columba College - SpaceCab - 1 x Prefab	Killucan, Mullingar, Co. Westmeath	€9,594.00	Rolls Annually
	Columba College - McVey Building Systems -	Killucan, Mullingar, Co. Westmeath	€101,056.81	30/06/2023
	Ballymahon VS - McAvoy Group - 2 x 49m ² Prefabs	Ballymahon, Co. Longford	€19,680.00	30/06/2022

38C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)	Category	Location	Status	Annual Rent per agreement	Expiry Date
	Post Primary Schools				
	Athlone Community College	Retreat Road, Athlone, Co. Westmeath	Deed of Assignment to PPP Company	N/A	N/A
	Ardcoil Phdraig Storage Facility	Water Lane, Main Street Granard, Co. Longford	Licence Agreement	€5,200.00	17/05/2022
	Centre				
	Ballaley Lane, Athlone	Ballaley Lane, Athlone, Co. Westmeath	Licence Agreement	€6,000.00	31/03/2022

38D Properties in use by a 3rd Party	Category	Location	Status	Annual Rent per agreement	Expiry Date
	N/A	N/A	N/A	N/A	N/A

38E Properties not in use:	Location	Status
Centres		
Arts Centre, Kinnegad	Old National School, Kinnegad, Co. Westmeath	Owmed - Not Fit For Use - Plans to redevelop

Notes:

Owmed - LWETB/DE hold full title and ownership of these properties.

Leased - LWETB holds a lease for these properties.

Licensed - LWETB holds a licence for these properties. A Licence is used for shorter term agreements where LWETB do not wish to commit to a long term lease due to operational reasons and funding.
LWETB Properties in use by a third party also operate under a licence agreement as LWETB do not issue leases for any of its properties.

Managed - The property is owned by another party (usually Department of Education or County Council) and LWETB only manage the property or part thereof. LWETB is not the owner or the patron.

Service Level Agreement - Similar to Managed Properties.

PPP - Public Private Partnership

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

39 The Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact has continued throughout 2021. Measures taken by our government to contain the virus continued to affect 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 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 2021 we received the following additional COVID 19 related funding:

- Department of Education - COVID 19 operational supports for a full return to school €319,968
- Department of Education - COVID 19 additional supervision arrangements €296,204
- Department of Education - COVID 19 minor works grants supporting enhanced ventilation €169,225
- Department of Education - COVID 19 Minor Works €74,900
- Department of Education - COVID 19 Learning and Support Scheme (CLASS) €8,776

- SOLAS - COVID 19 FET overheads - €628,497
- Department of Children, Equality, Disability, Integration and Youth - Youth Services €18,856
- Increased Student access support Mitigating Against Educational Disadvantage Fund (MAEDF) €199,030

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

- Cleaning support
- Hand sanitiser and PPE
- Enhanced Supervision Support
- Minor Works including classroom reconfiguration
- IT equipment and software licences

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

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

On the 31/10/2021 LWETB refunded the Department of Education unspent COVID 19 funding of €106,358.

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

- LWETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and LWETB developed and implemented additional control measures as required.
- The Departments of Education and Further and Higher Education, Research, Innovation and Science put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID 19. 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 2021

39 The impact of COVID 19 (continued)

In 2022 we 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. Within the further education and training sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

40 Approval of the Financial Statements

The Financial Statements for year ended 31/12/2021 were approved by the Board of Longford and Westmeath Education and Training Board on 21 March 2022.