



lwetb

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

Longford and Westmeath Education and Training Board

Financial Statements for The Year Ended 31st December 2022

LWETB Charity No. 20083762

Longford and Westmeath Education and Training Board

Index to the Financial Statements for the Year Ended 31st December 2022

	Page
Statement of Board Responsibilities	3
Statement on Internal Control	4 -10
Comptroller and Auditor General Audit Report	11 -12
Operating Statement	13
Statement of Current Assets and Current Liabilities	14
Notes To The Financial Statements	15-32

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, NOP Delivery 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 (Jun 28, 2023 13:46 GMT+1)

Date:

28th June, 2023

Longford and Westmeath Education and Training Board

Statement on Internal Control

Longford and Westmeath Education and Training Board (LWETB) came into being on the 1st 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 a formal risk management system involving procedures for identifying and evaluating all risks which could prevent Longford and Westmeath 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 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 2022. 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 and the Director of Schools provided reports on the operation of controls and met with the Audit and Risk Committee in 2022. 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 5th March 2023.

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 2022. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2022
- Recommendations to the Board of the AFS 2022
- Monthly Income and Expenditure Accounts
- Strategy Statement
- 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 2022. The Finance Committee reviewed the 2022 Annual Financial Statements on 15th March 2023 and recommended their adoption to the Board.

Internal Audits

Internal Audit is provided by the Internal Audit Unit - Education and Training Boards (IAU-ETBs), 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 of these recommendations had been implemented, six had been partially implemented and two 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.

Sectoral audits

On 7/1/2022 the ARC reviewed 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 Longford and Westmeath ETB needed to address.

An IAU review of internal controls of LWETB was completed and presented to the ARC in January 2022. The Overall finding of the report was that there was a Comprehensive system of internal controls in place.

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 twenty-six 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 2022 expenditure in areas where an organisation-wide eTenders process was appropriate, expenditure of €778,402 excluding vat was identified as non-compliant as follows:

- (i) Expenditure of €35,448 was for Welding materials. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition had been planned to ensure compliance in 2022 however due to staffing shortages this tender is now planned for quarter 2 2023.
- (ii) Expenditure of €80,394 was for electrical materials. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition had been planned to ensure compliance in 2022 however due to staffing shortages this tender has been published in quarter 1 2023.
- (iii) Expenditure of €38,392 was for Furniture. This spend is significantly up due to the increase in temporary accommodation as a result of an unprecedented increase in student numbers. A procurement competition is planned by ETBI.
- (iv) Expenditure of €45,675 was for engineering materials. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition had been planned to ensure compliance in 2022 however due to

- staffing shortages this tender has now been published in quarter 1 2023.
- (v) Expenditure of €28,170 was for gardening. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition may be required to ensure compliance in quarter 2 2023.
 - (vi) Expenditure of €46,735 was for painting. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition had been planned to ensure compliance in 2022 however due to staffing shortages this tender is now planned for quarter 2 2023.
 - (vii) Expenditure of €75,806 was for outdoor activity centres. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition for a framework under "panel III services" had been planned to ensure compliance in 2022 however due to staffing shortages this tender has been published in quarter 1 2023.
 - (viii) Expenditure of €40,532 was for Steel. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition had been planned to ensure compliance in 2022 however due to staffing shortages this tender is now planned for quarter 2 2023.
 - (ix) Expenditure of €33,719 was for Masonry works. This was an unexpected spend. A competition is now planned for quarter 2 2023.
 - (x) Expenditure of €37,506 was for promotional materials. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition is being planned to ensure compliance in quarter 4 2023.
 - (xi) Expenditure of €58,212 was for Branding. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition was completed in June 2022.
 - (xii) Expenditure of €31,129 was for Signage. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition is being planned to ensure compliance in quarter 4 2023.
 - (xiii) Expenditure of €5,351 was for stationery from a supplier not on the LWETB framework.
 - (xiv) Expenditure of €91,575 was for building repairs. This spend is significantly up due to the unexpected materials price increases during 2022 due to quotes being used. A procurement competition is being planned to ensure compliance in quarter 2 2023.
 - (xv) Expenditure of €129,758 was for equipment and repairs for a Contracted training course. Due to the urgency of the situation to deliver appropriately for the learners the procedures were not followed as required. LWETB informed the Department of Education, SOLAS and the Revenue Commissioners of the issues. All three have indicated that they are happy LWETB have taken the correct approach in dealing with the matter. The Revenue Commissioners have indicated that they do not believe there is a liability to them from LWETB in relation to the matter.

LWETB has developed a Corporate Procurement Plan for 2022-2023 (the sixth 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 LWETB's fraud policy in 2022.

Protected Disclosure

LWETB received no Protected Disclosures in 2022 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 2022. 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. Longford and Westmeath ETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2022. 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 ESBS area of the Department of Education in conjunction with ETSI and individual ETBs.

In October 2022, software changes were deployed to the ETB Payroll Shared Services People XD system to address issues with pension contributions for 95% of payees. Work is underway to review requirements for multi-appointment and referable amount calculations. An SPS Data Hub has been established by ESBS and a pilot is underway with one ETB to collate data for SPS pension benefit statements and SPS Databank. 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.

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) in 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 LWETB's 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 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. confirm that the Audit and Risk Committee at its meeting on 6th March 2023, conducted a review of the effectiveness of the system of internal control for year ended 31 December 2022 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 6th March 2023. 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 2022 and to date in 2023.
- The ARC met with the representatives from the Comptroller and Auditor General (C&AG) and the IAU-ETBs.
- 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 20th March 2023.
- A review of Governance and Control activities in 2022 including:
 - o Engagement between ARC, Finance Committee, Board, and the Executive.
 - o 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.
 - o 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.
 - o Recommendations made by the C&AG in management letters or other reports.
 - o Recommendations made by the Internal Audit Unit.
 - o Risk Management Reports from the Director of Organisation Support and Development.
 - o 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 20th March 2023.

Signed:

Date:



Aoife Davitt (Jun 26, 2023 13:46 GMT+1)

**Cllr. Aoife Davitt
Chairperson**

28th June, 2023



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 2022 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the operating statement
- the statement of current assets and current liabilities, and
- the related notes, including a summary of significant accounting policies.

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2022 and the state of affairs of the Board at 31 December 2022, 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 and the statement on the system of internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-compliance with procurement rules

The statement on internal control discloses that in 2022 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

Seamus McCarthy
Comptroller and Auditor General

30 June 2023

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 annual 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 2022

	Note	Year ended 31/12/2022	Year ended 31/12/2021
		€	€
RECEIPTS			
Post Primary Schools & Head Office Grants	3	31,968,986	29,445,175
Further Education and Training Grants	4	30,345,860	24,095,289
Youth Services Grants	5	1,043,225	1,014,336
Agencies & Self-Financing Projects	6	1,980,035	1,647,855
Capital	7	3,248,854	1,237,389
		68,586,960	57,440,044
PAYMENTS			
Post Primary Schools & Head Office	8	32,292,128	29,120,702
Further Education and Training	9	28,385,074	25,074,948
Youth Services	10	1,037,861	1,112,821
Agencies & Self-Financing Projects	11	1,976,268	1,658,470
Capital	12	2,972,908	2,004,293
		66,664,239	58,971,234
Cash Surplus / (Deficit) For Year		1,922,721	(1,531,190)
Movement in Other Net Current Assets	23	(1,886,135)	1,521,937
Accrual Revenue Surplus / (Deficit) For Year		36,586	(9,253)
Revenue Surplus/ (Deficit) at 1 January		(27,947)	(18,694)
Revenue Surplus / (Deficit) at 31 December	14	8,639	(27,947)

Signed:


Aoife Davitt (Jun 28, 2023 13:46 GMT+1)

Cllr. Aoife Davitt
Chairperson

Date 28th June, 2023

Signed:


Liz Lavery (Jun 28, 2023 09:54 GMT+2)

Ms. Liz Lavery
Chief Executive

Date 28th June, 2023

The notes on pages 15 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 2022

	Note	31/12/2022	31/12/2021
		€	€
Current Assets			
Recurrent State Grants	15	641,328	566,908
Capital State Grants	16	675,120	295,390
Other Recurrent Income	17	191,938	40,053
Third Party Debtors	18	434,096	277,504
Bank Balance		<u>8,375,883</u>	<u>6,453,160</u>
		<u>10,318,365</u>	<u>7,633,015</u>
Current Liabilities			
Recurrent State Grants	19	5,623,097	4,381,021
Capital State Grants	20	1,468,548	888,477
Other Recurrent Income	21	637,788	454,287
Pay & Expense Liabilities	22	2,580,293	1,937,177
		<u>10,309,726</u>	<u>7,660,962</u>
Net Current Assets / (Liabilities)		<u>8,639</u>	<u>(27,947)</u>
Represented By			
Revenue Surplus / (Deficit)	14	<u>8,639</u>	<u>(27,947)</u>

Analysis of Revenue Surplus/ (Deficit)

Programme	Retained Surplus/(Deficit) 31/12/2022	Accrual Revenue Surplus / (Deficit) for 2022	Retained Surplus/(Deficit) 31/12/2021
	€	€	€
Schools & Head Office	7,149	35,091	(27,942)
Further Education & Training			
Agency			
Self Financing	<u>1,490</u>	<u>1,495</u>	<u>(5)</u>
14	<u>8,639</u>	<u>36,586</u>	<u>(27,947)</u>

Signed:



Aoife Davitt [Jun 28, 2023 11:46 GMT+1]

Cllr. Aoife Davitt
Chairperson

Date 28th June, 2023

Signed:



Liz Lavery [Jun 28, 2023 09:54 GMT+1]

Ms. Liz Lavery
Chief Executive

Date 28th June, 2023

The notes on pages 15 to 32 form part of these financial statements

Longford and Westmeath Education and Training Board
Notes to The Financial Statements - Year Ended 31st December 2022

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 Public Expenditure, NDP Delivery 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.

(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 per 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 Education and Training Board is reimbursed its cost.

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

Other Assets and Liabilities

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 2022

1 Accounting Policies (continued)

(d) Tangible fixed assets

All tangible assets purchased including buildings, infrastructure, 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 benefit 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, NDP Delivery 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, NDP Delivery and Reform.

The ETB does not make any 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 ETB. 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.

(g) Leases

All lease payments are expensed as incurred.

2 Longford and Westmeath 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	3,488	
Further Education and Training (FET)****	11		9,242
Part-time / Night Classes****	1		110

* 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.

****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 2022

3 Post Primary Schools & Head Office Receipts	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
Department of Education		
Pay	28,436,623	25,813,217
** Non Pay	2,175,196	1,793,172
Associated Programmes	1,277,092	1,722,649
Department of Education - sub total	<u>31,888,911</u>	<u>29,329,039</u>
Tuition fees - students	12,465	24,059
Irish Public Bodies	67,610	91,228
Other	-	850
	<u>31,968,986</u>	<u>29,445,176</u>

** The Non Pay receipts include a once-off cost of living measure paid to LWETB in December 2022 to support increased school running costs announced as part of the cost of living measures in Budget 2023. Any surplus arising in 2022 due to the timing of payment of this measure will be used to fund such ongoing costs in 2023.

4 Further Education and Training Receipts	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
SOLAS	30,291,782	24,073,925
Dept. of Further and Higher Education, Research, Innovation and Science	9,571	-
Students	4,101	11,275
Other	40,407	10,089
	<u>30,345,860</u>	<u>24,095,289</u>

PLC enhanced capitation funding of €14,850 received in 2021 has been restated to reflect how the funding was received in 2022.

5 Youth Service Receipts	Year Ended 31/12/2022	Year Ended 31/12/2021
	€	€
Department of Children, Equality, Disability, Integration & Youth	1,038,225	943,928
Department of Health	5,000	70,408
	<u>1,043,225</u>	<u>1,014,336</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

6 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/Funder	Year ended 31/12/2022	Year ended 31/12/2021
		€	€
School Meals	Department of Social Protection	800,354	649,202
Book Rental	Parents/Students	252,749	183,938
Music Generation	Music Generation/LWETB	311,249	293,018
Examination Fees	Parents/Students	69,590	720
Other agency - 16 in number	Various	107,025	220,599
		<u>1,540,967</u>	<u>1,347,477</u>
Self-Financing Projects			
Student Services - Student	Parents/Students	213,142	165,753
Transition Year	Parents/Students	106,226	70,315
Other - 6 in number	Various	119,701	64,310
		<u>439,069</u>	<u>300,378</u>
		<u>1,980,035</u>	<u>1,647,855</u>

PLC enhanced capitation funding of €14,850 received in 2021 has been restated to reflect how the funding was received in 2022.

7 Capital Receipts

	Year ended 31/12/2022	Year ended 31/12/2021
	€	€
Department of Education	2,522,907	705,640
SOLAS	725,947	531,749
	<u>3,248,854</u>	<u>1,237,389</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

8 Post Primary Schools & Head Office Payments	Pay	Non Pay	Year Ended	
			31/12/2022	31/12/2021
	€	€	Total	Total
	€	€	€	€
PAY				
Instruction	24,970,552		24,970,552	22,911,514
Administration	2,959,951		2,959,951	2,362,960
Maintenance	532,112		532,112	528,427
	<u>28,462,614</u>		<u>28,462,614</u>	<u>25,802,901</u>
NON PAY		2,156,343	2,156,343	1,901,397
		<u>2,156,343</u>	<u>2,156,343</u>	<u>1,901,397</u>
ASSOCIATED PROGRAMMES				
Student Support Services Fund	7,876	269,130	277,007	319,628
Covid - Sanitiser & PPE Grant	-	258,942	258,942	178,358
Covid - Enhanced Supervision Supports	190,996	62,634	253,631	285,489
ICT Infrastructure Grant	-	201,597	201,597	178,869
ICT Digital Divide	-	202,200	202,200	-
Book Grant	-	101,254	101,254	100,437
DEIS Grant & Home School Liaison	710	108,125	108,835	159,765
Covid-Cleaning Support	10,027	41,627	51,654	53,592
Others 13 in Number	85,562	132,489	218,050	140,266
	<u>295,172</u>	<u>1,377,999</u>	<u>1,673,171</u>	<u>1,416,405</u>
	<u>28,757,786</u>	<u>3,534,341</u>	<u>32,292,127</u>	<u>29,120,702</u>

9 Further Education and Training Payments	Pay	Non Pay	Year Ended		
			31/12/2022	31/12/2021	
	€	€	Allowances	Total	Total
	€	€	€	€	€
Apprenticeship	-	758,393	4,834,409	5,592,803	3,293,914
Training Centre Staff & Operations	3,414,790	1,195,098	-	4,609,888	4,410,288
Specialist Training Providers	-	1,607,169	1,233,617	2,840,786	3,404,331
Community Training Centres	-	1,590,076	621,462	2,211,538	2,080,123
Youthreach	1,339,127	306,443	366,860	2,012,430	1,815,540
Skills Training	-	1,427,250	505,039	1,932,289	1,833,439
Back to Education Initiative	1,006,515	545,852	-	1,552,367	1,148,902
Adult Literacy	1,056,927	360,345	-	1,417,272	1,183,592
PLC	889,329	80,013	-	969,342	942,055
Community Education	429,856	113,355	-	543,211	364,898
VTOS	373,511	30,232	114,353	518,096	967,350
ESOL	407,631	58,454	-	466,085	325,213
Adult Guidance	347,146	69,827	-	416,973	376,123
FET Overheads	-	388,329	-	388,329	-
Local Training Initiatives	-	245,651	75,284	320,935	602,413
Explore	-	940	-	940	6,371
Other 28 in number	863,080	1,554,123	174,588	2,591,791	2,320,395
Total	<u>10,127,913</u>	<u>10,331,549</u>	<u>7,925,613</u>	<u>28,385,074</u>	<u>25,074,948</u>

PLC enhanced capitation expenditure of €5,673 in 2021 has been restated to reflect how the funding was received in 2022.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

10 Youth Services Payments	Year Ended		Year ended	Year ended
	Pay	Non Pay	31/12/2022	31/12/2021
	€	€	Total €	Total €
UBU Your Place Your Space	-	624,630	624,630	600,739
ETB Youth Work Functions	128,889	10,232	139,121	175,362
Youth Club Grant	-	75,027	75,027	60,671
Youth Employability Initiative	-	54,410	54,410	-
Youth Information Centre	-	53,589	53,589	52,029
Others - 4 in number	-	91,084	91,084	224,019
	<u>128,889</u>	<u>908,972</u>	<u>1,037,861</u>	<u>1,112,820</u>

11 Agency & Self-Financing Project Payments

Agencies	Sponsoring Department/Funder	Year Ended		Year ended	Year ended
		Pay	Non Pay	31/12/2022	31/12/2021
		€	€	Total €	Total €
School Meals	Department of Social Protection	-	784,680	784,680	630,766
Book Rental	Parents/Students	14,368	128,877	143,245	164,524
Music Generation	Music Generation/LWETB	295,090	68,778	363,868	400,250
Examination Bodies	State Exams Commission	118,581	-	118,581	129,690
Examination Fees	Parents/Students	-	55,858	55,858	3,570
Other agency - 15 in number	Various	15,653	61,586	77,239	90,290
		<u>443,692</u>	<u>1,099,780</u>	<u>1,543,472</u>	<u>1,419,088</u>
Self-Financing Projects					
Student Services	Parents/Students	-	235,852	235,852	116,576
Transition Year	Parents/Students	2,609	112,183	114,792	41,179
PLC Locally Raised Funds	Parents/Students	-	51,078	51,078	64,542
Other - 5 in number	Various	4,418	26,656	31,074	17,085
		<u>7,027</u>	<u>425,769</u>	<u>432,796</u>	<u>239,382</u>
Overall		<u>450,719</u>	<u>1,525,549</u>	<u>1,976,268</u>	<u>1,658,471</u>

PLC enhanced capitation expenditure of €5,673 in 2021 has been restated to reflect how the funding was received in 2022.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

12 Capital Payments Facility	Expenditure Type	Year Ended 31/12/2022	Year Ended 31/12/2021
		Total €	Total €
FET Centers	Devolved Capital	714,709	436,160
Castlepollard Community College	Prefab Accommodation	686,297	73,899
Mullingar Community College	Emergency works	248,458	77,467
Granard	Prefab Accommodation	214,352	-
Mullingar Community College	Modular Accommodation	152,078	1,838
Lanesboro	Prefab Accommodation	127,979	187,056
Ballymahon	Summer Works Scheme	109,707	10,715
Columba College	Prefab Accommodation	101,057	113,689
Other	Other - 32 in number	499,128	1,056,971

During the year LWETB acted as a project manager for the following devolved projects:

Gaelscoil Longford	119,143	32,853
St. Joseph's National School - Longford	-	13,645
	<u>2,972,908</u>	<u>2,004,293</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

13 Analysis of Receipts by Funder

FUNDER	Programme						TOTAL Year Ended 31/12/2021 €
	Post Primary Schools & Head Office	Further Education and Training	Youth Services	Agencies and Self Financing	Capital	TOTAL Year Ended 31/12/2022 €	
State Funding Received	€	€	€	€	€	€	
Department of Education	31,888,911	-	-	-	2,522,907	34,411,818	30,034,678
SOLAS	-	30,291,782	-	-	725,947	31,017,729	24,605,674
Dept. of Further and Higher Education, Research, Innovation and Science	-	9,571	-	-	-	9,571	-
Department of Health	-	-	5,000	-	-	5,000	70,408
Dept. of Children, Equality, Disability, Integration & Youth	-	-	1,038,225	-	-	1,038,225	943,928
Department of Social Protection	-	-	-	800,310	-	800,310	649,202
Music Generation/LWETB	-	-	-	246,281	-	246,281	293,018
State Examination Commission	-	-	-	21,074	-	21,074	104,710
Other	-	-	-	28,033	-	28,033	79,119
	31,888,911	30,301,353	1,043,225	1,095,698	3,248,854	67,578,041	56,780,737
Non State Funding applied to State Funded Schemes							
Parents/Students	12,465	4,101	-	-	-	16,566	35,334
Irish Public Bodies - Dividends/Capital Reserves	67,610	-	-	-	-	67,610	91,228
Other	-	40,407	-	-	-	40,407	10,939
	80,075	44,508	-	-	-	124,582	137,501
Other Non State Funding							
Parents/Students	-	-	-	759,841	-	759,841	501,246
Irish Public Bodies - insurance settlements	-	-	-	50,119	-	50,119	263
Other	-	-	-	74,378	-	74,378	20,297
	-	-	-	884,337	-	884,337	521,806
Total	31,968,986	30,345,860	1,043,225	1,980,035	3,248,854	68,586,961	57,440,044

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

14 Source and Use of Funds Primary Grantor Department/Office	Project	2022		01/01/2022*		Receipts direct from Grantor (€)	Receipts from other sources (€)	Total receipts per Statements (€)	Local Funding Transfers (€)	Cash expenditure per Operating Statement (€)	Change in Liabilities Debtors (€)	Surplus/ (Deficit) per Operating Statement for 2022 (€)	31/12/2022 Amount due from / (due to) Grantor (€)
		Grant Issued (€)	Amount due from/ (due to) Grantor (€)	Receipts from Grantor (€)	Receipts from other sources (€)								
Department of Education	Pay ^b	28,504,000	559,841	(27,163,059)	(1,273,564)	(28,436,623)	-	28,462,614	38,443	624,276	-	-	-
	Non-Pay ^f	2,216,947	0	(2,175,196)	(80,075)	(2,255,271)	38,324	2,156,343	40,252	(0)	20,352	-	(415,032)
	Local Funding Surpluses	-	(376,708)	-	-	-	(38,324)	-	-	-	-	-	-
	Associated Programmes	1,277,092	(797,113)	(1,277,092)	-	(1,277,092)	-	1,673,171	6,268	(380,026)	14,740	-	-
Capital	2,522,907	(414,584)	(2,522,907)	-	(2,522,907)	-	2,219,579	75,606	(642,305)	-	-	-	-
Total Dept. of Education*		34,520,946	(1,028,563)	(33,138,254)	(1,353,639)	(34,491,893)	-	34,511,707	160,569	(813,088)	35,092	-	(813,088)
Other Funders													
Dept of Further and Higher Education Research Innovation and Science	Explore	9,571	5,972	(9,571)	-	(9,571)	-	940	-	(2,659)	-	-	-
SOLAS	Further Education and Training	30,336,289	(3,178,413)	(30,291,782)	(44,508)	(30,336,289)	-	28,384,134	356,243	(4,774,325)	-	-	-
SOLAS	Capital	725,947	(178,504)	(725,947)	-	(725,947)	-	753,329	-	(151,122)	-	-	-
Total SOLAS		31,062,236	(3,356,917)	(31,017,729)	(44,508)	(31,062,236)	-	29,137,463	356,243	(4,925,447)	-	-	(4,925,447)
Dept of Children, Equality, Disability, Integration & Youth	Youth Services	1,038,225	(27,692)	(1,038,225)	-	(1,038,225)	-	1,033,861	(946)	(33,003)	-	-	-
Department of Health	Youth Services	5,000	(1)	(5,000)	-	(5,000)	-	4,000	-	(1,001)	-	-	-
Music Generation/LWETB	Agency	311,249	9,087	(246,281)	(64,968)	(311,249)	-	363,868	5,520	67,226	-	-	-
Dept. of Social Protection	Agency	800,354	5,897	(800,310)	(44)	(800,354)	-	784,680	(33,180)	(42,956)	-	-	-
State Examinations Commission	Agency	21,074	25,070	(21,074)	-	(21,074)	-	118,581	672	123,248	-	-	-
Other Funders	Agency	28,033	(89,088)	(28,033)	-	(28,033)	-	31,412	-	(85,709)	-	-	-
Total State		1,165,711	(49,035)	(1,100,699)	(65,012)	(1,165,711)	-	1,302,541	(26,988)	60,807	-	-	60,807
Total Non State	Agency and Self Financing	-	(365,200)	-	(819,325)	(819,325)	-	677,727	(2,354)	(507,658)	1,495	-	-
Total State and Non State		67,787,118	(4,821,435)	(66,304,478)	(2,282,483)	(68,586,961)	-	66,664,239	486,524	(6,221,047)	36,587	-	(6,221,047)

14 Longford and Westmeath Education and Training Board
Notes to The Financial Statements - Year Ended 31st December 2022
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>31/12/2022</u>	<u>31/12/2021</u>
	€	€
Amount due from/ (due to) Grantor at 31 December	(6,221,047)	(4,821,435)
Bank Balance (Page 14)	8,375,883	6,453,162
Third Party Debtors (Note 18)	434,096	277,504
Pay & Expenses Liabilities (Note 22)	(2,580,293)	(1,937,177)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	<u>8,639</u>	<u>(27,947)</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 funded by direct receipts from grantor of €27,163,059 and anticipated receipts from Retained Superannuation Contributions of €1,273,000. Actual receipts of Retained Superannuation Contributions were €1,273,564 which is €564 more than anticipated. This excess in receipts of €564 will be offset by the Department of Education in the 2023 Pay Grant.
- c Non Pay Department of Education: Post-Primary Schools & Head Office Non Pay Grant was funded by direct receipts from grantor of €2,175,196 (the non pay grant includes a once-off cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2023) and forecasted locally raised receipts of €25,180. In 2022 actual receipts were €80,075 (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 €54,895 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 €66,304,478 above and the total Note 13 - Funding of €67,578,041 is represented by the Retained Superannuation Contributions of €1,273,563.

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

15 Current Assets - Recurrent State Grants	31/12/2022	31/12/2021
	€	€
Amount due from Dept. of Education		
Pay Grant Underfunding	624,275	559,840
Associated Grant Underfunding	17,053	1,096
Amount due from Dept. of Further and Higher Education, Research, Innovation and Science	-	5,972
	<u>641,328</u>	<u>566,908</u>
	<u>641,328</u>	<u>566,908</u>
 16 Current Assets - Capital State Grants	 31/12/2022	 31/12/2021
	€	€
Amount due from Dept. of Education	675,120	295,390
	<u>675,120</u>	<u>295,390</u>
	<u>675,120</u>	<u>295,390</u>
 17 Current Assets - Other Recurrent Income	 31/12/2022	 31/12/2021
	€	€
Amount due from - Other State Bodies	190,473	40,053
Amount due from - Other Non-State Bodies	1,465	-
	<u>191,938</u>	<u>40,053</u>
	<u>191,938</u>	<u>40,053</u>
 18 Current Assets - Third Party Debtors	 31/12/2022	 31/12/2021
	€	€
Salary Overpayments	41,022	5,233
Community Training Centres & Specialist Training Providers	374,775	270,471
Tuition Fees	-	1,800
Other	18,299	-
	<u>434,096</u>	<u>277,504</u>
	<u>434,096</u>	<u>277,504</u>
 19 Current Liabilities - Recurrent State Grants	 31/12/2022	 31/12/2021
	€	€
Amount due to Dept. of Education		
Associated Grants Unspent	397,080	798,208
Local Receipts/Receivable Excess	415,032	376,708
Amount due to Dept. of Further and Higher Education, Research, Innovation and Science	2,659	-
Amount due to SOLAS	4,774,324	3,178,411
Amount due to Department of Children, Equality, Disability, Integration and Youth and Youth Affairs	33,002	27,693
Amount due to Department of Health	1,000	-
	<u>5,623,097</u>	<u>4,381,021</u>
	<u>5,623,097</u>	<u>4,381,021</u>

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

	31/12/2022	31/12/2021
	€	€
20 Current Liabilities - Capital State Grants		
Amount held for Dept. Of Education	1,317,424	709,971
Amount held for SOLAS	151,124	178,506
	1,468,548	888,477
21 Current Liabilities - Other Recurrent Income		
Amount held for - Other State bodies	128,666	89,088
Amount held for - Other Non-State bodies	509,123	365,202
	637,789	454,290
22 Pay and Expense Liabilities		
Pay Liabilities	1,071,528	960,996
Expense Liabilities	1,508,765	976,181
	2,580,293	1,937,177

	Balance as at	Balance as at	Movement in
	31/12/2022	31/12/2021	Year
	€	€	€
23 Movement in Other Net Current Assets			
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	641,328	566,908	74,420
Increase/(Decrease) in Capital State Grants Receivable	675,120	295,390	379,730
Increase/(Decrease) in Other Recurrent Income Receivable	191,938	40,053	151,885
Increase/(Decrease) in Third Party Debtors	434,096	277,504	156,592
	1,942,482	1,179,855	762,627
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	5,623,097	4,381,021	(1,242,076)
(Increase)/Decrease in Capital State Grant Liabilities	1,468,548	888,477	(580,071)
(Increase)/Decrease in Other Recurrent Income Liabilities	637,789	454,290	(183,499)
(Increase)/Decrease in Pay and Expense Liabilities	2,580,293	1,937,177	(643,116)
	10,309,726	7,660,965	(2,648,762)
Net Movement			(1,886,135)

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

24 Remuneration

	31/12/2022	31/12/2021
	€	€
(a) Aggregate Employee Benefits		
Staff Short Term Benefits	39,558,261	36,120,572
	39,558,261	36,120,572
(b) Staff Short Term Benefits		
Pay (Comprising Basic Pay/Allowances/Overtime) including Employers' P.R.S.I.	39,558,261	36,120,572
	39,558,261	36,120,572

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

Pay Range*	No. Employees	Cost in 2022*
€		€
0 - 59,999	769	17,458,774
60,000 - 69,999	96	6,214,017
70,000 - 79,999	90	6,776,597
80,000 - 89,999	58	4,866,274
90,000 - 99,999	17	1,600,806
100,000 - 109,999	5	529,572
110,000 - 119,999	7	802,701
120,000 - 129,999	7	882,577
130,000 - 139,999	2	267,673
140,000 - 149,999	0	0
150,000 - 159,999	1	159,270
Total	1052	39,558,261

*Cost in 2022 includes employers' PRSI and arrears paid in 2022.

(c) Termination Benefits

There were no termination benefit settlements during the year 2022 or 2021.

(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:-

	31/12/2022	31/12/2021
	€	€
Salary	462,676	432,130
	462,676	432,130

(e) Chief Executive Salary and Benefits

	31/12/2022	31/12/2021
	€	€
The Chief Executive (C.E.) remuneration package excluding employer's PRSI for the year was:		
Basic Salary		
C.E. Liz Lavery (21/06/2022 - 31/12/2022)	62,792	-
Acting C.E. Liz Lavery (01/02/2021-20/06/2022)	55,383	93,581
Former C.E. Christy Duffy (01/01/2021-31/01/2021)	-	12,547
Former C.E. Christy Duffy annual leave payment	-	10,283
	118,175	116,411

The 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 2022

25 Specific Costs

	31/12/2022	31/12/2021
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	43,225	17,006
Public relations/marketing	24,600	17,165
Health and Safety Risk Assessments	-	56,704
Other	11,052	8,671
Audit Fee (annual external audit)	45,300	43,100
	124,177	142,646

The 2020 Audit fee was paid in 2021, the 2021 Audit fee of €45,300 was paid in 2022.

The 2022 Audit fee of €49,800 will be paid in late 2023.

	31/12/2022	31/12/2021
	€	€
(b) Legal Costs and Settlements		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	10,499
Settlements	-	45,000
	-	55,499

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

	31/12/2022	31/12/2021
	€	€
(c) Travel and Subsistence		
Travel and Subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	104	18
- expenses paid to employees	92,575	27,682
	92,679	27,700

International		
- expenses paid to Board Members	-	-
- expenses paid to employees	4,601	-
	4,601	-

	31/12/2022	31/12/2021
	€	€
(d) Hospitality		
Hospitality costs incurred were:		
Staff Hospitality	-	-
Other	-	-
	-	-

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

26 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregate expenses paid to each member in the year ended 31st December 2022 were:

Board member	Statutory Meetings €	Interview Boards €	Attendance at Conferences / Seminars €	BOM €	Other €	Total Expenses €	Total Fees €
Mr. Luke Casserly						0	
Mr. Donie Cassidy						0	
Cllr. Aoife Davitt *						0	
Cllr. John Dolan						0	566
Cllr. Michael Dollard						0	
Ms. Josephine Donohue						0	
Ms. Niamh Ginnell						0	
Cllr. Ken Glynn						0	
Cllr. Gerry Hagan						0	
Mr. Colm Harte						0	
Cllr. Louise Heavin						0	
Cllr. Frankie Keena *	41					41	1,697
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	1,829
Cllr. Emily Wallace						0	
Mr. Colin Whyte	63					63	
	104	0	0	0	0	104	4,092

* Cllr. Frankie Keena was Chair of LWETB in 2022 until 21 February. Cllr. Aoife Davitt was Chair from 21 February until 31 December 2022.

** Kathleen McGahern is on the National Parents Association.

27 Committee Fees

		31/12/2022	31/12/2021
		€	€
The following fees were paid to Non-Board Committee members			
Audit and Risk Committee (ARC)	(No. of Non Board members 2022/3, 2021/3)	2,022	5,767
Finance Committee (FC)	(No. of Non Board members 2022/3, 2021/3)	3,551	2,367
		5,573	8,134

28 Chief Executive Travel Expenses

	31/12/2022	31/12/2021
	€	€
Domestic Travel	5,789	916
Foreign Travel	718	-
	6,507	916

Longford and Westmeath Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2022

29 Capital Commitments

At 31 December 2022 LWETB had capital commitments of €3,935,087. (€4,384,668 in 2021). All of the above capital expenditure will be Exchequer funded.

30 Lease and Other Finance Commitments

At 31 December 2022 LWETB had payment liabilities under non-cancellable agreements as follows:

	31/12/2022	31/12/2021
Payments due:	€	€
Within one year	610,996	596,058
Between two and five years	888,237	1,202,731
After five years	343,275	478,051
	<u>1,842,508</u>	<u>2,276,841</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 31/12/2022.

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, 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 €1,117,326 (2021 €1,005,428) 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. This pilot was further extended in 2022 to include another two ETBs. 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 2022 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. In 2022, €207 was written off on behalf of LWETB.

35 Annual Contribution to Education and Training Board Ireland

LWETB made a contribution of €42,700 to E.T.B.I. in 2022.

36 Charity Note

Longford and Westmeath Education and Training Board has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity 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 31st December 2022

38 Property

LWETB provides educational service and activities from the properties listed below:

38A Owned			
Category	Location	Annual Rent per agreement	Expiry Date
Post Primary Level			
Ardcoil Phadraig	Granard, Co. Westmeath	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. Westmeath	n/a	n/a
Mullingar Community College	Millmount Road, Mullingar, Co. Westmeath	n/a	n/a
Templemichael College	Templemichael, Longford, Co. Westmeath	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	01/02/2025
Administrative Offices Longford	Battery Road Campus, Battery Rd, Co. Longford	€ 26	24/12/2030
Centres			
Athlone FET Centre, Clonown Road	Unit 1, Deerpark Commercial Centre, Clonown Rd, Athlone	€ 52,000	20/03/2026
Ballymahon YouthReach	Upper main Street, Ballymahon, Co. Longford	€ 32,000	31/07/2030
Delvin FET Centre Main Building	The Courtyard, Main Street, Delvin, Co. Westmeath	€ 10	31/12/2039
Delvin FET Centre Training (Shop Units)	The Courtyard, Main Street, Delvin, Co. Westmeath	€ 7,000	30/06/2030
Granard FET Centre	Main Street, Granard, Co. Longford	€ 9,750	31/12/2023
Kilbeggan YouthReach	Unit 2A, Midland Gateway Business Park, Kilbeggan, Co. Westmeath	€ 46,740	28/02/2030
Longford YouthReach	Battery Road Campus, Battery Rd, Co. Longford	€ 15,000	31/12/2030
Mullingar FET Centre, Marlinstown	Marlinstown Business Park, Mullingar, Co. Westmeath	€ 59,648	01/02/2025
Mullingar BTEI	O'Growney Drive/Ashe Road, Mullingar, Co. Westmeath	€ 31,284	28/02/2025
Beauty Therapy Premises, Longford	35/36 Ballymahon Street, Longford, Co. Longford	€ 30,750	31/08/2022
Post Primary Level			
Castlepollard CC - T. Murray & Sons - 2 x 98m ² Prefabs	Mullingar Rd, Castlepollard, Co. Westmeath	€ 66,420	Rolls Annually
Castlepollard CC - Extra Space Solutions - 1 x Prefab	Mullingar Rd, Castlepollard, Co. Westmeath	€ 14,022	Rolls Annually
Castlepollard CC - McAvoy Group 2 x 12m ² Prefabs	Mullingar Rd, Castlepollard, Co. Westmeath	€ 83,200	Rolls Annually
Columba College - SpaceCab - 1 x Prefab	Killucan, Mullingar, Co. Westmeath	€ 9,594	Rolls Annually
Columba College - McVey Building Systems - 4 x 49m ² Prefabs	Killucan, Mullingar, Co. Westmeath	€ 101,057	30/06/2023
Ballymahon VS - McAvoy Group - 2 x 49m ² Prefabs	Ballymahon, Co. Longford	€ 19,680	30/06/2023

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 Padraig Storage Facility	Water Lane, Main Street Granard, Co. Longford	Licence Agreement	€ 5,200	17/05/2022
St. Anthony's Athlone	St Mary's Hall, Northgate Street, Athlone, Co. Westmeath	Licence Agreement	€ 2,000	30/09/2028
Centre				
Ballalley Lane, Athlone	Ballalley Lane, Athlone, Co. Westmeath	Licence Agreement	€ 6,000	31/03/2025

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

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

* LWETB will transfer ownership of the property to Westmeath County Council (estimated date Q3, 2023) who will then redevelop the site into a new Library and FET Centre using funding from the Rural Regeneration & Development fund. Once the development is complete LWETB will lease the FET part of the new build from WCC for a nominal fee for a period of 900 years.

Notes:

Owned - 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 2022

39 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact continued in 2022. Measures taken by our government to contain the virus 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 and learners. 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 a 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 2022 we received the following additional COVID 19 related funding:

- Department of Education - COVID 19 operational supports for a full return to school - €208,548•
- Department of Education - COVID 19 Capitation funding supports - €136,451
- Department of Education - COVID 19 Additional Supervision Arrangements - €224,840
- SOLAS - COVID 19 FET Overheads - €245,113
- Department of Children, Equality, Disability, Integration and Youth - Youth Services - €30,345
- Increased Student access support Mitigating Educational Disadvantage Fund (MEADF) €200,000

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 configuration
- Additional Short term COVID related leases
- Software licences and IT equipment

On 27/09/2022 and 22/12/2022 LWETB refunded the Department of Education unspent COVID 19 funding of €269,384 and €659 respectively.

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

- 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.

In 2023 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 31/12/2022 were approved by the Board of Longford and Westmeath Education and Training Board on 20/03/2023.