

**City of Dublin Education and Training Board**

**Financial Statements For The Year Ended 31 December 2020**

**City of Dublin Education and Training Board**

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31 December 2020**

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**City of Dublin Education and Training Board**

**Statement of Board Responsibilities**

City of Dublin Education and Training Board was established on 1 July 2013 under the provisions of the Education and Training Boards Act 2013.

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education 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**

**Signature:**

  
\_\_\_\_\_  
Clr. Keith Connolly

**Date:**

16th December 2021

## **CITY OF DUBLIN Education and Training Board**

### **Statement on Internal Control**

CITY OF DUBLIN Education and Training Board came into being on 1<sup>st</sup> July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, CITY OF DUBLIN ETB took over the Assets, Liabilities and functions of the former City of Dublin Vocational Education Committee. With effect from 1<sup>st</sup> January 2014, CITY OF DUBLIN ETB took over from SOLAS, the assets, liabilities and the management of the activities of their two Training Centre's in the City of Dublin.

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. This Code was adopted by CITY OF DUBLIN ETB at its March 2019 meeting.

A new Board was constituted for CITY OF DUBLIN ETB in September 2019, and at its meeting of 17<sup>th</sup> of October 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

#### **Responsibility for the System of Internal Control**

As Chairperson of CITY OF DUBLIN Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal controls is maintained and operated. The system can only provide reasonable, and not give 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 actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent CITY OF DUBLIN ETB achieving its objectives.

The system of internal control operated in CITY OF DUBLIN ETB 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 the ETB.

#### **The Boards Oversight Framework includes:**

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

- The Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- 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 Audit and Risk Committee (ARC) who met six times in 2020. The work programme of the ARC included consideration of:

- Internal audit plan
- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Risk Management Reports
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive, Directors of OSD, Directors of FET provided reports as required on the operation of controls, finances and met with the Audit and Risk Committee in 2020 and 2021.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 16th of March 2021.

### **Finance Committee**

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

- Annual Financial Statements 2020
- Recommendation to the Board of AFS 2020
- Periodic Income and Expenditure reports

The Chief Executive, Director of OSD (Finance) reported to the Finance Committee in 2020.

The Finance Committee reviewed the Annual Financial Statements 2020 on 23rd March 2021 and recommended their adoption to the Board.

### **Internal Audit**

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

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

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

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

The following internal audit reviews commenced in 2019 with the final or draft reports issued in the period from the 01 January 2020 - 31 December 2020;

An audit of Procurement compliance began in April 2019 and the finalised report was received from IAU-ETBs in July 2020 and presented to the Audit and Risk committee on 10<sup>th</sup> September 2020. The overall finding of the Report was that there was an adequate system of Controls in place. A total of 10 recommendations were made – 1 high, 6 medium and 3 low. 6 have been implemented the other 4 are either partially implemented or due to be progressed in 2021 and kept under on-going review.

An audit of Community Education began in July 2019 and the finalised report was received from IAU-ETBs in November 2020 and presented to the Audit and Risk committee on 12<sup>th</sup> November 2020. The overall finding of the Report was that there was an adequate system of Controls in place. A total of 7 recommendations were made – 1 high, 4 medium and 2 low. 4 have been implemented, 3 are either in progress or due to be progressed in 2021 and kept under on-going review.

An audit of Youth Services began in November 2019. An initial draft report for factual accuracy and management response was received from IAU-ETBs in September 2020. The factual accuracy check identified that additional supporting information needed to be provided to Internal Audit for review and additional testing. A revised draft internal audit findings and recommendation report has been issued by the IAU-ETBs. The finalised report will be presented to the Audit and Risk committee upon completion

The following internal audit reviews were carried out in the period from the 01 January 2020 - 31 December 2020;

A review of the System of Internal Control (SIC) for 2019 was carried out in February 2020 and the finalised report was received from IAU-ETBs in April 2020 and presented to the Audit and Risk committee on 7<sup>th</sup> April 2020. The purpose of this review was to assist the Audit and Risk Committee and ultimately the Board of CDET in carrying out its review of the effectiveness of the system of internal control. As this was a high level review and not an audit the report did not include an audit opinion. A total of 1 recommendation was made – 1 low. CDET is in the process of implementing the recommendation.

An audit of Policy Compliance began in July 2020 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

An audit of Risk Management began in October 2020 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

An audit of Previous Audit Recommendations began in December 2020 with elements of the audit work programme scheduled for 2021. The finalised report from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

## **Breaches of system Internal Control**

### **Procurement**

CDETb's policy is to ensure that there is an appropriate focus on good practice in Procurement and to seek to be compliant with all national and EU procurement regulations. To this end, procurement procedures have been developed and published to CDETb staff and staff involved directly in procurement attend regular training to maintain and update their knowledge and awareness of procurement rules. CDETb avails of the Office of Public Procurement (OGP) central contracts and frameworks, where suitable for its needs, which assists in achieving compliance. In 2020, as a result of a key senior procurement staff vacancy, CDETb was not in a position to be fully compliant with procurement rules resulting in certain goods and services of material value being purchased without a competitive process. CDETb was required to prioritise the running of certain competitions during this period. In addition there are instances where goods and services have been procured locally in line with CDETb procurement policy but the cumulative value across all sites exceeds the national tendering threshold. This is a particularly acute problem for CDETb as there are in excess of fifty sites engaged in procurement activity.

The organisation has experienced on-going difficulties in recruiting candidates for Procurement specific roles. The current staffing structure within the Procurement section consists of a team of four, a Head of Procurement, a Senior Staff Officer and two Assistant Staff Officers. The Head of Procurement role has been vacant since September 2019 despite running multiple recruitment campaigns. As an interim measure an Acting Head of Procurement was appointed internally in CDETb in May 2020 and this role was made permanent in May 2021. The Senior Staff Officer position has also been recently filled.

### **Non-compliance with procurement guidelines**

The amount of non-compliant procurement in 2020 amounted to €2.9 million (ex. VAT). A breakdown of this figure is set out in the following table:-

<b>Spend Category</b>	<b>€ Amount Ex VAT</b>
<b>Alarm Response and Alarm Maintenance</b>	<b>60,565</b>
<b>Arts and Crafts</b>	<b>71,368</b>
<b>Audio Visual Equipment</b>	<b>153,028</b>
<b>Boiler Maintenance</b>	<b>104,854</b>
<b>Document Storage</b>	<b>31,354</b>
<b>Cleaning Contracts</b>	<b>145,922</b>
<b>Cleaning Products</b>	<b>43,362</b>
<b>Coach Hire</b>	<b>73,529</b>
<b>Construction</b>	<b>73,204</b>
<b>Consultancy</b>	<b>72,599</b>
<b>Design of Print Materials and Printing</b>	<b>74,378</b>
<b>Disability Services</b>	<b>458,983</b>
<b>Electrical Contractors</b>	<b>30,559</b>
<b>Engineering Supplies</b>	<b>50,559</b>
<b>Hygiene Services</b>	<b>71,167</b>
<b>IT</b>	<b>121,984</b>
<b>Landline</b>	<b>187,650</b>
<b>Landscaping</b>	<b>29,726</b>
<b>Leisurewear</b>	<b>44,297</b>

<b>Managed Print</b>	<b>199,048</b>
<b>Roofing</b>	<b>86,048</b>
<b>School Meals</b>	<b>340,100</b>
<b>Stationery</b>	<b>207,679</b>
<b>Timber</b>	<b>25,875</b>
<b>WAN</b>	<b>57,035</b>
<b>Waste</b>	<b>109,683</b>
	<b>€2,924,556</b>

Of the total €2.9 million, €2.26 million was spent across multiple centres of CDETB where individual quotations would have been sought but where aggregation of demand did not take place and there was no contract in place. The remaining €0.66 million was in respect of contracts that had been extended beyond their expiry date due to a procurement competition not being undertaken in time.

In terms of remedial action to be taken, CDETB is actively involved in a number of tendering processes which will result in a reduction of approximately €1.86 million in the non-compliance figure (details below).

<b><u>Tenders underway or completed in 2020/2021</u></b>	<b><u>€ Amount (Ex VAT)</u></b>
<b>Alarm Response and Alarm Maintenance</b>	<b>60,565</b>
<b>Arts and Crafts</b>	<b>71,368</b>
<b>Audio Visual Equipment</b>	<b>153,028</b>
<b>Boiler Maintenance</b>	<b>104,854</b>
<b>Cleaning Contracts</b>	<b>145,922</b>
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<b>Disability Services</b>	<b>458,983</b>
<b>Hygiene Services</b>	<b>71,167</b>
<b>Landline</b>	<b>187,650</b>
<b>Leisurewear</b>	<b>44,297</b>
<b>Stationery</b>	<b>207,679</b>
<b>WAN</b>	<b>57,035</b>
<b>Waste</b>	<b>109,683</b>
<b>Projected reduction in Non-Compliance in 2021</b>	<b>€1,863,500</b>

It is anticipated that, in the course of 2021, CDETB will proceed with new procurement processes to address other significant areas of non-compliance. These proposed actions are predicated on sufficient resources being available to carry out the process.

CITY OF DUBLIN ETB has developed a Corporate Procurement Plan for 2020-2021, which sets out actions to address areas of identified non-compliance and other CITY OF DUBLIN ETB procurement needs. CITY OF DUBLIN ETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements.

#### **Fraud**

No incidents were reported under CITY OF DUBLIN ETBs Fraud Policy in 2020.

#### **Protected disclosures**

CITY OF DUBLIN ETB have currently one open protected disclosure under the Protected Disclosure Act 2014.

## **Risk Management**

City of Dublin ETB has a Corporate Risk Management system in place across the organisation. Separate registers are maintained for all Schools, Colleges, FET and other centres with an overarching corporate register. Risk registers were discussed and reviewed at the meetings of the Audit and Risk Committee in 2020. The Committee continues to monitor the development of the City of Dublin ETB risk Management strategy.

### **Issues progressing at Sectoral level**

#### **Breaches of system internal control - 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. CITY OF DUBLIN ETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2020. Due to COVID-19 restrictions, limited access to the records, and the calculation of pension increases for over 1,200 pensioners, only 10% of statements issued in 2020. An additional 25% of statements have been prepared and will be issued in early 2021. It is anticipated that a higher percentage of statements will issue in 2021. This is an Issue across the ETB sector and is being pursued at national level. CDETB is due to move to the ESBS in Quarter 4, 2022 and staff will have access to a pension portal through the employee self-service portal and they can generate their own benefit statements for the relevant pension scheme which will ensure compliance with the legislation.

## **Payroll and Finance Shared Services**

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education and Training sector with a focus on delivering payroll and finance shared services for ETBs in the first instance. The migration of CITY OF DUBLIN ETB payroll for all staff is scheduled to take place in quarter 4 2022. The ESBS team are engaging with City of Dublin ETB in relation to the upgrade of their existing SUN finance system. A plan will be put in place to support the ETB to meet their requirements to keep their existing system as a supported product prior to the rollout of full shared services.

## **Student Grant Administration**

### *Control Environment*

CDETB is designated by the Minister for Further and Higher Education, Research, Innovation and Science as the national awarding authority for student grants. This role is performed through the SUSI Unit of CDETB.

A Management Framework Agreement between CDETB and the Department of Further and Higher Education, Research, Innovation and Science reflects the particular control requirements of grant administration on a national basis.

SUSI implements policies and procedures accordingly to ensure an appropriate control environment and to manage risk associated with the grant administration process generally including controls to minimise grant overpayments.

### *Student Grant Overpayments*

Specific controls implemented within the processes for the assessment of grant applications and the payment of awarded grants to minimise the occurrence of grant overpayments include –

- reassessment case reviews of continued eligibility in respect of grant renewal applications,
- staff training and supervisory/support structures,
- assessment and post-assessment quality review and feedback process,
- management information reporting in respect of assessment, payments and overpayments activities,
- fee grant value reconciliation with colleges,
- maintenance grant value exception reporting,
- regular quantification, classification, analysis and reporting of debt,
- fraud reporting policy.



SUSI implements a structured policy for the recovery of all overpayments which includes flexible repayment arrangements for students.

Arising from the ongoing reassessment of grant eligibility by SUSI, student withdrawals, etc. and college fee refunds, overpayments amounting to €1,143,470 including adjustments in respect of prior years, are reported for the period to 31 December 2020. Refunds from students and colleges amounted to €623,770.

The value of overpayments reported for the period to 31 December 2020 equates to approximately 0.34% of grant expenditure by SUSI in respect of the 2019-20 academic year. The remaining total cumulative balance of grant overpayments not recovered up to 31 December 2020 was €3,737,509.

#### *Data Protection Commission Inquiry*

SUSI is currently cooperating with a Data Protection Commission (DPC) Inquiry into a data breach notified by SUSI in 2018 concerning the SUSI website. As the inquiry is currently ongoing it is not possible to anticipate its outcome which can potentially include administrative fines where any infringement of the Data Protection Acts and/or the GDPR is determined by the DPC to have occurred.

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

With the introduction of COVID-19 government restrictions, CDETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, CDETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learner.

The CDETB Directors of OSD (Admin and Finance) undertook a critical assessment of operations to assess requirements to ensure no disruption to core operational processes in a remote working environment. Key assessments were made as follows:

1. Overall risk assessment for the organisation.
2. Assessment on adequacy of systems, procedures and capacity.
3. Key service providers.
4. Risk of internal and external fraud.
5. Non-compliance with legal and other public service requirements.
6. Increased litigation claims.
7. Procurement process.

Measures were introduced on a section -by -section basis in order to ensure the maintenance of key financial controls, compliance with public sector practices and general health and safety. Continuity of segregation of duties, maintaining a robust control environment including standard authorisation levels and checks, and mitigating against potential fraud were key to the introduction of a new measure. Measures remained in place throughout 2020 and were reviewed depending on changes in Government Restrictions.

Measures included but not limited to:

1. Safety and Public Health measures for staff and students.
2. Cleaning support, hand sanitisers and PPE were provided.
3. COVID Minor work grants were provided for schools and colleges.
4. The introduction of digital signatures for authorised officers.
5. Staff were setup with remote access as necessary.
6. Where necessary, shared email addresses by section were setup for query management.
7. The introduction of an online payments system was rolled out to all PLC centres.
8. Salary adjustments were sent electronically and digitally signed.
9. Invoices were sent electronically to Creditors and originals were separately posted.
10. Pension Statements were signed digitally and forwarded through the normal method.
11. Travel and Subsistence claims were accepted electronically with appropriate approval.
12. Procurement of urgent requisitions were accepted digitally provided that appropriate approvals were sought and backup quotations included.
13. Management continued to have meetings with staff utilising MS Teams as necessary.

14. Face coverings were required in line with government advice in schools and enclosed workspaces.
15. Calculated grades were adopted for Leaving Cert. students, and in Further Education grades were based on assessments.

### Annual Review of Controls

CITY OF DUBLIN ETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 16<sup>th</sup> March 2021, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2020 in the manner prescribed by the Code of Practice for the Governance of Education and Training Boards.

#### This included

- The Executive presented a report of its review of controls (both verbally and by written report). The Audit and Risk Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2020 and to date in 2021, met with representatives from the IAU-ETB, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit Committee presented a report (verbally and by written report) on the review of controls to the Board on 25<sup>th</sup> of March 2021.
- A review of Governance and Control activities in 2020 including:
  - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive
  - Reports from the Chief Executive, Directors of Organisation Support and Development (OSD), Director of Schools and Director of Further Education and Training (FET) to the Board
  - Reports from the Chief Executive, Director of OSD(Finance), Directors of FET to the Audit and Risk Committee
  - Recommendations made by the C & AG in management letters or other reports
  - Recommendations made by the Internal Audit Unit
  - Risk Management Reports from the responsible ETB Director
  - The Risk Register is kept up-to-date and presented to the Audit Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 25<sup>th</sup> of March 2021.

Signed: \_\_\_\_\_

*Keith Connolly*

Cllr. Keith Connolly

Chairperson

Date: \_\_\_\_\_

*16<sup>th</sup> / 12 / 2021*



## **Ard Reachtaire Cuntas agus Ciste** **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

### **City of Dublin Education and Training Board**

#### **Opinion on the financial statements**

I have audited the financial statements of City of Dublin Education and Training Board for the year ended 31 December 2020 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

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

In my opinion,

- the financial statements properly present the income and expenditure of the Board for 2020 and the state of affairs of the Board at 31 December 2020, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

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

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

#### ***Non-compliance with procurement rules***

The statement on internal control discloses that in 2020 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**

**16 December 2021**

## Appendix to the report

### Responsibilities of Board Members

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

- the preparation of the financial statements in the form prescribed under section 51 of the Education and Training Boards Act 2013
- the keeping of proper books of account which disclose with reasonable accuracy at any time the financial position of the Board
- safeguarding the Board's assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of City of Dublin Education and Training Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude whether the financial statements properly present the income and expenditure of the Board and whether the statement of balances, as represented by the statement of current assets and current liabilities presents the state of affairs of the Board.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Information other than the financial statements

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

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

### Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

**City of Dublin Education and Training Board**  
**Financial Statements - Year Ended 31 December 2020**

**Activities and Pay Costs**

**1 Main Activity**

City of Dublin Education and Training Board provides Education and Training throughout the city of Dublin as set out below:

Service	Number of Locations*	Number of Participants**	Number of Beneficiaries***
Second Level	14	3,172	
Further Education and Training (FET)****	32		39,115
Part-time / Night Classes****	13		3,414

\* refers to locations owned or leased by the ETB.

\*\* For primary and second level this is based on the academic year enrolment. For FET and part time / night classes this is based on the individual enrolments in the calendar year.

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

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

**2 Other Services**

The Board also acts as an Agent and runs Self - financing Projects.

Agency work involves running a programme on behalf of another organisation 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.

**3 Pay Costs**

Pay is the principal cost for the Board and the following table indicates the pay ranges and the number of employees in each range:

Pay range	No. Employees	Cost in 2020*
0-59,999	2292	56,626,388
60,000-69,999	303	19,857,378
70,000-79,999	306	22,908,227
80,000-89,999	124	10,382,862
90,000-99,999	32	3,054,025
100,000-109,999	19	1,962,713
110,000-119,999	17	1,942,392
120,000-129,999	5	608,315
130,000-139,999	0	0
140,000-149,999	0	0
150,000+	1	155,540
<b>Total:</b>	<b>3999</b>	<b>117,497,839</b>

\*Cost in 2020 includes employers' PRSI

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 €3,118,595 which were remitted to the Department of Education.

**City of Dublin Education and Training Board**

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

	Note	Year ended 31/12/2020	Year ended 31/12/2019
		€	€
<b>RECEIPTS</b>			
Post Primary Schools and Head Office Grants	2	55,609,066	84,972,710
Further Education and Training Grants	3	115,834,678	79,003,045
Student Support Services Grants	4	369,100,359	360,423,455
Youth Services Grants	5	18,826,441	21,313,862
Agencies and Self-Financing Projects	6	8,860,263	11,723,533
Capital	7	5,468,522	5,412,292
		<u>573,699,329</u>	<u>562,848,897</u>
<b>PAYMENTS</b>			
Post Primary Schools and Head Office	8	51,763,214	85,055,596
Further Education and Training	9	108,559,523	78,760,769
Student Support Services	10	368,940,648	360,185,024
Youth Services	11	18,182,641	21,261,080
Agencies and Self-Financing Projects	6	8,279,531	10,674,083
Capital	7	5,922,434	5,526,583
		<u>561,647,991</u>	<u>561,463,135</u>
<b>Cash Surplus/(Deficit) for Year</b>		12,051,338	1,385,762
<b>Movement in Other Net Current Assets</b>	22	<u>(9,512,277)</u>	<u>(1,437,213)</u>
<b>Accrual Revenue Surplus/ (Deficit) for Year</b>		2,539,061	(51,451)
<b>Revenue (Deficit)/ Surplus at 1 January</b>		(1,649,797)	(1,598,346)
<b>Revenue (Deficit)/ Surplus at 31 December</b>	13	<u>889,264</u>	<u>(1,649,797)</u>
<b>Signed :</b>		<b>Signed :</b>	
<u>Keith Connolly</u>		<u>Christy Duffy</u>	
Cllr. Keith Connolly		Dr. Christy Duffy	
Chairperson		Chief Executive	
<b>Date :</b>		<b>Date :</b>	
<u>16th December 2021</u>		<u>16th December 2021</u>	

The notes on pages 9 to 26 form part of these Financial Statements

**City of Dublin Education and Training Board**

**Statement of Current Assets and Current Liabilities as at 31 December 2020**

	Note	<u>31/12/2020</u>	<u>31/12/2019</u>
		€	€
<b>Current Assets</b>			
Recurrent State Grants	14	368,971	383,216
Capital State Grants	15	1,167,779	635,783
Other Recurrent Income	16	590,991	516,604
Third Party Debtors	17	5,239,692	5,072,132
Bank Balance		<u>33,188,596</u>	<u>21,137,258</u>
		<u>40,556,029</u>	<u>27,744,993</u>
<b>Current Liabilities</b>			
Recurrent State Grants	18	22,904,780	13,660,017
Capital State Grants	19	949,154	872,313
Other Recurrent Income	20	9,622,943	9,202,241
Pay and Expense liabilities	21	6,189,888	5,660,219
		<u>39,666,765</u>	<u>29,394,790</u>
<b>Net Current Assets / (Liabilities)</b>		<u>889,264</u>	<u>(1,649,797)</u>
Represented by			
<b>Revenue Surplus / (Deficit)</b>	13	<u>889,264</u>	<u>(1,649,797)</u>

<b>Analysis of Revenue Surplus/ (Deficit)</b>	Retained Surplus/	Accrual	Retained Surplus/
	(Deficit)	Revenue Surplus/	(Deficit)
	31/12/2020	For 2020	31/12/2019
	€	€	€
<b>Programme</b>			
Schools and Head Office	409,228	2,618,112	(2,208,884)
Agency Programmes	1,226,331	(9,051)	1,235,382
Self-financing Programmes	<u>(746,295)</u>	<u>(70,000)</u>	<u>(676,295)</u>
<b>13</b>	<u>889,264</u>	<u>2,539,061</u>	<u>(1,649,797)</u>

Signed : Keith Connolly  
 Cllr. Keith Connolly  
 Chairperson

Signed : Christy Duffy  
 Dr. Christy Duffy  
 Chief Executive

Date : 16th December 2021

Date : 16th December 2021

The notes on pages 9 to 26 form part of these Financial Statements

**City of Dublin Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2020**

**1 Accounting Policies**

**1.1 Establishment of the Education and Training Board**

City of Dublin Education and Training Board was established on 1 July 2013 and its functions are set out in section 10 of the Education and Training Boards Act 2013.

**1.2 Significant Accounting Policies**

**(a) Basis of Presentation**

The financial statements are presented in the form approved by the Minister for Education with the consent of the Minister for Finance and Public Expenditure and Reform. They consist of an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the financial statements including Accounting Policies.

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

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

The Operating Statement presents Receipts and Payments by Programme Grouping and the resultant Cash Surplus / (Deficit) is adjusted for other debtor and creditor movements to determine the overall result for the period on an accrual basis.

The Statement of Current Assets and Current Liabilities is prepared on the accruals basis by determining state grant and other funder balances at amounts that reflect the related receipts received and expenditure incurred and in accordance with the funding rules.

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

**(c) Tangible fixed assets**

All assets purchased including land and buildings, fixtures and fittings and training equipment are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

**(d) Stocks**

All consumable stocks are expensed as purchased.

**(e) Superannuation**

The pension entitlements of ETB 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 and Reform.

Superannuation deductions made from employees pay in respect of the schemes are retained by the ETB as part of agreed Exchequer funding, or paid over to the Department of Public Expenditure 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 the 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.

**(f) Lease Rentals**

All lease rentals are expensed as incurred.



**City of Dublin Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2020**

**1.2 Significant Accounting Policies (continued)**

**(g) Student Support Services (SUSI) - Grant Payments**

**Payments:**

Payments consist of those sums which fall due for payment in accordance with the thresholds set out under the student grant scheme (relevant year). Sums are deemed to have come in course of payments where the award has been granted as per the key eligibility criteria of the student grant scheme (relevant year), liability has been incurred as per confirmation of continued registration/satisfactory attendance by the college and the instruction for payment has been executed.

**Recovery of Overpayments:**

All overpayments are treated as debt to the State and are recoverable in accordance with Section 24 of the Student Support Act 2011 and the relevant article of the Student Grant Scheme of the relevant academic year. Recovery of debt in respect of SUSI overpayments is brought to account when received and matched against the relevant debt holder. The amount of overpayments outstanding at the year-end is recorded as a third party debtor in the Financial Statements.

**City of Dublin Education and Training Board**

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

	<b>Year ended 31/12/2020</b>	<b>Year ended 31/12/2019</b>
	€	€
<b>2 Post Primary Schools and Head Office Receipts</b>		
Department of Education		
-Pay	45,812,806	76,983,388
-Non Pay	7,432,127	4,766,909
-Associated Programmes	1,738,137	1,622,766
	<hr/>	<hr/>
Department of Education -sub total	54,983,070	83,373,063
Tuition fees - Students	435,498	1,338,069
Irish Public Bodies	130,767	160,317
Bank	835	13,153
Other	58,896	88,108
	<hr/>	<hr/>
	55,609,066	84,972,710
<b>3 Further Education and Training Receipts</b>		
SOLAS	114,588,049	77,556,522
Department of Education	70,343	-
Department of Further and Higher Education, Research, Innovation and Science	-	32,485
National Centre for Guidance in Education /Recoupments	244,635	243,328
Department of Children, Equality, Disability, Integration and Youth / CDYSB	91,348	141,200
Health Service Executive	62,492	48,936
Students	608,090	686,375
Other	169,721	294,199
	<hr/>	<hr/>
	115,834,678	79,003,045
<b>4 Student Support Services Receipts</b>		
Department of Further and Higher Education, Research, Innovation and Science	365,064,543	356,599,737
Department of Education	700,587	376,210
All Ireland Scholarship Trust	2,442,453	2,870,625
Student/College Refunds	868,929	571,319
Other	23,847	5,564
	<hr/>	<hr/>
	369,100,359	360,423,455
<b>5 Youth Service Receipts</b>		
Department of Children, Equality, Disability, Integration and Youth	16,719,164	19,102,560
Department of Health	1,782,943	1,837,676
Department of Education	236,015	224,438
ETBI (Secondments)	58,065	27,687
Other	30,254	121,501
	<hr/>	<hr/>
	18,826,441	21,313,862

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2020

6 AGENCIES and SELF-FINANCING PROJECTS

Item	AGENCIES	PROJECT	Sponsoring Department/ Funder	Year Ended 31/12/2020		Year Ended 31/12/2019	
				RECEIPTS	PAYMENTS	RECEIPTS	PAYMENTS
				Pay	Non Pay	Total	
				€	€	€	€
1	JCSP Library		Department of Education	637,806	-	638,664	622,958
2	DEIS Library		Department of Education/ Other	1,299,661	89	1,299,131	1,277,135
3	Seconded Pay Reconquiment		Department of Education	164,619	-	169,377	250,633
4	Regional Skills Forum		Department of Education/ Other	91,375	3,041	88,379	97,403
5	Integration of Migrant Student		Department of Education/ Other	90,273	15,271	134,752	142,262
6	CE Schemes - ETB Sponsored		Department of Social Protection	265,707	-	218,945	228,236
7	Leisurepoint		Finglas Sports Development	236,518	-	280,105	246,329
8	School Meals and Student Provisions		Department of Social Protection	373,982	352,774	352,774	441,001
9	Music Generation		SOLAS/Dublin City Council/Other	64,000	-	-	-
10	Students with Disabilities		Higher Education Authority / SOLAS	175,000	45,538	257,069	1,219,949
11	Springboard		Higher Education Authority	66,381	13,447	58,087	72,675
12	Skills For Work		SOLAS	118,025	39,144	107,120	108,983
13	Erasmus		Léargas	54,721	472,272	506,137	958,584
14	School Completion Programme		TUSLA/Other	1,512,384	189,481	1,314,354	1,586,081
15	Other agency - 31 in Number **		Various	215,415	216,472	306,980	658,444
				<b>5,825,807</b>	<b>1,347,529</b>	<b>5,730,874</b>	<b>8,161,326</b>
				<b>4,383,345</b>	<b>1,247,529</b>	<b>5,730,874</b>	<b>6,877,594</b>
1	Taxsaver		Staff	182,125	65,206	65,206	191,751
2	Cycle to Work		Staff	62,639	62,132	62,132	49,784
3	School Bank		Students	85,528	53,849	53,849	107,627
4	PLC Student Related Receipts		Students	2,076,954	1,724,975	1,755,656	2,342,096
5	SBS - Students		Students	122,601	102,879	102,879	130,183
6	JCSP Books and Equipment		Blackrock Education Centre/Other	26,881	6,739	6,739	21,756
7	Outdoor Education Centre		Department of Education/ Other	46,353	30,206	30,206	46,899
8	School Activities/Other		Dublin City Council/Other	181,935	185,898	195,066	254,824
9	Other self-financing - 112 in Number**		Various	249,440	240,923	276,924	417,287
				<b>3,034,456</b>	<b>2,472,807</b>	<b>2,548,667</b>	<b>3,562,207</b>
				<b>8,860,263</b>	<b>3,820,337</b>	<b>8,279,531</b>	<b>11,723,533</b>
				<b>4,459,195</b>	<b>3,820,337</b>	<b>8,279,531</b>	<b>10,674,083</b>

\* 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.

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

**City of Dublin Education and Training Board**  
**Notes to the Financial Statements - Year Ended 31 December 2020**

**7 Capital**

	<b>Year ended 31/12/2020</b>	<b>Year ended 31/12/2019</b>
	€	€
<b>Receipts</b>		
Department of Education / Other	4,156,497	4,544,180
SOLAS	1,312,025	868,112
	<u>5,468,522</u>	<u>5,412,292</u>

**Payments**

<b>Facility</b>	<b>Expenditure Type</b>		
Clonturk College	2 Storey Modular Build	1,782,846	3,909,678
Clonturk College	Temp Accomodation	251,613	240,468
Clonturk College	Equipment	67,997	38,354
Colaiste Dhulaigh	Summer Works	908,540	-
Colaiste Eoin Autism Unit	Building Works	863,731	409,616
Further Education and Training Centres	ICT Devices Disadvantages Students	870,022	-
Kilmore Youthreach	Refurbishment	367,730	-
Liberties College Metal Work Room	Building Works / Equipment	-	194,130
Post Primary Schools	Covid-19 Minor Works	263,013	-
Presentation College Wood Work Room	Refurbishment	-	7,744
Presentation College	Fire Safety Works	7,823	151,795
Terenure Sportsground	Roof Repairs	121,001	8,149
CDETb Training Centres	Building Works / Equipment	4,428	216,380
Minor Capital Works (12 in number)	Building Works / Equipment	413,690	350,269
		<u>5,922,434</u>	<u>5,526,583</u>

**During the year City of Dublin ETB acted as a project manager for the following devolved projects :**

	<u>-</u>	<u>-</u>
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City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2020

8 Post Primary Schools and Head Office Payments	Year Ended 31/12/2020			Year ended 31/12/2019	
	Pay	Non Pay	Total	Total	Total
PAY	€	€	€	€	€
Instruction*	32,635,747	-	32,635,747	64,542,469	
Administration	6,636,101	-	6,636,101	6,534,865	
Maintenance	5,777,374	-	5,777,374	6,198,506	
Less Social Welfare	(42,308)	-	(42,308)	(150,271)	
	45,006,914	-	45,006,914	77,125,569	
<b>NON PAY</b>					
Instruction	-	(231,064)	(231,064)	208,279	
Administration	-	2,995,004	2,995,004	3,023,534	
Maintenance	-	2,520,600	2,520,600	2,917,383	
	-	5,284,540	5,284,540	6,149,196	
<b>ASSOCIATED PROGRAMMES</b>					
Student Support Services Fund	221,983	166,276	388,259	1,104,116	
Book Grant	-	79,655	79,655	119,818	
DEIS Grant and Home School Liaison	1,571	132,468	134,039	133,423	
City Motor Sports	-	113,478	113,478	113,479	
ICT Grant	-	216,261	216,261	134,310	
Covid19 Support Grants	116,113	216,946	333,059	-	
Others - 19 in Number	56,746	150,263	207,009	175,685	
	396,413	1,075,347	1,471,760	1,780,831	
	<b>45,403,327</b>	<b>6,359,887</b>	<b>51,763,214</b>	<b>85,055,596</b>	

\* Funding of PLC Instruction pay costs has transferred from the Department of Education to SOLAS with effect from 1st January 2020.

**Post Primary Schools and Head Office Payments**

These relate to the provision of second level and PLC programmes provided in 14 locations catering for 3,172 participants as well as night classes in 13 locations, catering for 3,414 beneficiaries.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2020

9 Further Education and Training Payments	Year Ended 31/12/2020				Year Ended
	Pay €	Non Pay €	Allowances €	Total €	31/12/2019 Total €
<b>Further Education and Training</b>					
PLC Pay*	26,239,870	760	-	26,240,630	-
PLC Student Capitation (ONP)	-	350,000	-	350,000	-
Co-Operation (SOLAS Funded)	7,102,872	-	-	7,102,872	-
VTOS	3,429,504	381,030	5,500,381	9,310,915	10,148,113
Youthreach	5,694,732	1,152,137	1,964,397	8,811,246	8,692,824
Specialist Training Providers (STP)	-	5,328,969	3,350,105	8,679,074	9,228,641
Community Training Centres	4,285,581	1,951,918	2,238,932	8,476,431	8,844,660
TC Staff and Operation Costs	6,218,806	1,701,661	-	7,920,467	8,068,054
Apprenticeship	882,015	938,657	5,935,351	7,756,023	11,093,481
Adult Literacy Development Fund	3,327,896	1,826,167	-	5,154,063	5,127,050
Back to Education Initiative	2,674,342	428,624	21,300	3,124,266	3,063,009
Community Education /SPIDAS	1,407,730	1,118,772	-	2,526,502	2,311,917
Innovation Grants	1,300,704	385,481	-	1,686,185	1,601,998
Traineeships	109,353	536,722	655,213	1,301,298	1,457,615
Local Training Initiatives	-	116,660	1,029,180	1,145,840	978,067
Skills Training Long	125,887	151,785	649,145	926,817	1,031,402
Vocational Preparation and Training Programme	1,178	871,115	-	872,293	1,522,714
Adult Education Guidance Service	755,131	18,433	-	773,564	797,099
MAED Fund 2020	-	722,443	-	722,443	-
Operating Costs Covid-19	15,704	772,113	-	787,817	-
Childcare	572,435	340	-	572,775	567,093
Further Education Support Services	132,061	279,957	-	412,018	583,752
Quality Assurance Further Education	276,952	1,857	-	278,809	298,498
Special Education Needs Initiative (SENI)	271,688	19,806	-	291,494	205,766
Psychological Services	252,318	26,221	-	278,539	252,473
Evening Courses	201,927	49,638	-	251,565	932,190
Skills to Advance	155,640	49,860	-	205,500	23,779
Intensive Tuition	170,936	26,438	-	197,374	217,785
Professional Development (PD) / Technology Enhanced Learning (TEL)	100,612	122,011	-	222,623	44,816
Apprenticeship 2016+	120,525	48,917	-	169,442	98,621
Repairs and Maintenance	-	197,050	-	197,050	146,580
Justice Workshops	-	19,131	115,166	134,297	168,915
PLC Rents	-	134,103	-	134,103	264,560
PLC Student Support Services Fund	333,637	278,623	-	612,260	-
Locally Devised Assessments (LDA)	502,028	-	-	502,028	572,195
Skills Training Short	22,972	16,689	58,930	98,591	121,955
Bridging Foundation and Skills Training	1,731	7,762	59,173	68,666	25,823
Operational Costs	26,375	24,624	-	50,999	29,915
Apprenticeship - Development	46,649	17,851	-	64,500	42,944
Advocate	56,403	-	-	56,403	54,740
FE PLC Pre Apprenticeship	-	54,169	-	54,169	36,796
PLC Government Levy	-	34,535	-	34,535	46,690
Quality Framework	-	1,876	-	1,876	9,068
CPD, Youthreach and VTOS	-	1,101	-	1,101	16,345
Explore programme (DE)	60	-	-	60	32,826
<b>Total</b>	<b>66,816,264</b>	<b>20,165,986</b>	<b>21,577,273</b>	<b>108,559,523</b>	<b>78,760,769</b>

\* Funding of PLC Instruction pay costs has transferred from the Department of Education to SOLAS with effect from 1st January 2020.

**Further Education and Training Payments**

These relate to the provision of Further Education and Training programmes in 32 locations catering for 39,115 beneficiaries. This includes Further Education programmes in 30 centres catering for 35,219 beneficiaries and training programmes in 2 Training centre locations catering for 2,978 beneficiaries, and in 10 colleges of Further Education catering for 243 beneficiaries. Evening training in 2 Training Centre locations also catered for 675 beneficiaries.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2020

10 STUDENT SUPPORT SERVICES PAYMENTS	Year Ended 31/12/2020				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2019
	€	€	€	€	€
Grants and Scholarships	-	-	-	-	4,187
Scholarships and Bursaries	-	-	3,411,274	3,411,274	3,943,943
SUSI - Operational Costs	4,162,691	4,212,878	-	8,375,569	8,459,589
SUSI - Student Allowance	-	-	356,555,919	356,555,919	347,549,902
SUSI - ICT	335,774	262,112	-	597,886	227,403
	<u>4,498,465</u>	<u>4,474,990</u>	<u>359,967,193</u>	<u>368,940,648</u>	<u>360,185,024</u>
11 YOUTH SERVICES PAYMENTS					
Youth Affairs - DE	-	656	73,030	73,686	90,130
Youth Affairs - Interim LDTF	-	-	1,565,382	1,565,382	1,600,655
Youth Affairs - General	864,542	156,147	1,176,967	2,197,656	2,478,390
Youth Affairs - Disadvantaged	-	-	-	-	40,477
Youth Affairs - YPFSF 1	-	-	-	-	7,423
Youth Affairs - YPFSF 2	-	-	-	-	91,266
Youth Information Centre	-	-	99,675	99,675	482,959
Youth Affairs - Main LDTF	-	-	-	-	2,521
Youth Affairs - Emerging Needs	-	-	149,931	149,931	183,545
Youth Affairs - DCEDIY TYFS	179,161	51,591	7,039,009	7,269,761	16,283,714
Youth Affairs - DCEDIY UBU	181,380	5,759	6,639,411	6,826,550	-
	<u>1,225,083</u>	<u>214,153</u>	<u>16,743,405</u>	<u>18,182,641</u>	<u>21,261,080</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2020

12 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme							TOTAL Year Ended 31/12/2020	Year Ended 31/12/2019
	Post-Primary Schools and Head Office	Further Education and Training	Student Support Services	Youth Services	Agencies and Self-financing	Capital	€		
<b>State Funding Received</b>									
Department of Education	54,983,970	70,343	700,587	236,015	2,414,206	4,155,915	62,560,136	447,649,974	
Department of Further and Higher Education, Research, Innovation and Sciences (DFHERIS)			365,064,343				365,064,343		
SOLAS		114,588,049		16,719,164	330,025	1,312,025	116,230,099	79,533,617	
Department of Children, Equality, Disability, Integration and Youth				1,782,943			1,782,943	1,837,675	
Department of Health					1,471,158		1,471,158	1,533,209	
TUSLA					61,972		61,972	1,293,624	
Higher Education Authority					639,689		639,689	913,573	
Department of Social Protection					488,431		488,431	947,328	
Léargas					76,728		76,728	347,465	
Dublin City Council					236,518		236,518	246,329	
Finglas Sports Development		244,635			296,518		244,635	243,328	
National Centre for Guidance in Education and Children, Equality, Disability, Integration and Youth (CDYISB)		91,348					91,348	141,200	
Blackrock Education Centre		62,492					62,492	136,731	
Health Service Executive		39,814		69,320			62,492	59,342	
Other	12,964						108,310	368,214	
	54,996,934	115,096,681	365,766,130	18,867,442	5,916,895	5,467,940	565,059,122	553,467,170	
<b>Non State Funding Applied to State-funded Schemes</b>									
All Ireland Scholarship Trust			2,442,483				2,442,483	2,970,625	
Parents/Students - tuition and repeat exam fees	431,998	609,340	259,414		113,161		1,412,913	2,137,572	
Student/College refunds			629,107				629,107	571,319	
Irish Public Bodies (Capital Release)	130,767						130,767	130,767	
Irish Public Bodies (Dividend)								29,550	
Bank - Interest	835		4,255	18,999	353,900	582	835	13,153	
Other	49,432	129,657		18,999			526,825	690,667	
	613,022	739,997	3,335,229	18,999	437,061	582	5,142,900	6,443,953	
<b>Other Non State Funding</b>									
Parents/Students				2,216,702			2,216,702	2,787,429	
Other				226,401			226,401	197,751	
Staff				62,639			62,639	50,939	
Irish Public Bodies				565			565	1,655	
				2,505,307			2,505,307	3,037,774	
<b>Total</b>	<b>55,609,066</b>	<b>115,834,678</b>	<b>369,106,359</b>	<b>18,886,441</b>	<b>8,360,263</b>	<b>5,468,522</b>	<b>573,699,329</b>	<b>562,848,997</b>	



City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

13 Source and Use of funds Primary Grantor Department/Office	Project	2020										31/12/2020 Amount due from/ (due to) Grantor
		Grant Issued	Amount due from/ (due to) Grantor	Receipts direct from Grantor <sup>a</sup>	Receipts from other sources	Total Receipts Per Operating Statement	Local Funding Transfers	Cash Expenditure per Operating Statement	Changes in Liabilities Debtor	Surplus/ (Deficit) per Operating Statement for 2020 <sup>a</sup>		
Department of Education Post-Primary Schools and Head Office	Pay <sup>b</sup>	41,192,259	36,876	(41,192,288)	(4,623,066)	(46,815,324)	-	45,006,914	25,772	-	(744,762)	
	Non-Pay <sup>c</sup>	7,959,566	(672,793)	(7,432,277)	(5,985,660)	(8,030,677)	724,938	5,284,540	75,880	2,618,112	(724,938)	
	Local Funding Surpluses Associated Programmes	1,728,137	(3,526,085)	(1,728,137)	(24,928)	(1,753,065)	(724,938)	1,471,757	(5,610)	-	(3,823,903)	
	Capital	4,155,612	414,555	(4,155,612)	(582)	(4,156,497)	-	4,417,979	-	-	676,037	
	Student Support	700,587	(0)	(700,587)	-	(700,587)	-	-	-	-	(70,348)	
	Further Education and Training	70,343	(0)	(70,343)	-	(70,343)	-	-	-	-	(59,953)	
	Youth Services	296,015	(7,546)	(293,469)	(239,015)	(336,518)	-	193,588	-	-	(301,928)	
	Agency and Self-financing	2,203,586	(298,517)	(2,203,586)	(26,841)	(2,230,427)	-	2,293,595	(31,119)	-	(100,821)	
	Agency and Self-financing	164,620	(105,578)	(164,620)	(164,620)	(164,620)	-	169,377	-	-	(108,261)	
	Agency and Self-financing	46,000	(104,277)	(46,000)	(333)	(46,333)	-	30,206	(7,757)	-	(18,261)	
	Total Department of Education	58,467,025	(4,214,325)	(57,039,288)	(5,274,320)	(62,313,908)	-	58,872,926	28,216	2,618,112	(5,879,052)	
Department of Further and Higher Education, Research, Innovation and Science	Student Support	365,064,543	(4,589,566)	(365,064,543)	(3,385,229)	(368,399,772)	-	368,940,648	(646,614)	-	(4,595,361)	
Department of Further and Higher Education, Research, Innovation and Science	Further Education and Training - Explore	-	1,002	-	-	1,002	-	60	-	-	1,062	
SOLAS/Other	Further Education and Training	114,588,049	(3,452,264)	(114,588,049)	(1,176,286)	(115,764,335)	-	108,559,466	580,799	-	(10,075,333)	
SOLAS	Capital	1,312,025	(651,086)	(1,312,025)	-	(1,312,025)	-	1,504,465	1,243	-	(457,412)	
Department of Children, Equality, Disability, Integration and Youth	Youth Services	15,719,154	(781,176)	(15,719,154)	(88,319)	(16,807,483)	-	16,273,738	16,183	-	(1,298,738)	
Department of Health	Youth Services	1,782,943	(274,033)	(1,782,943)	-	(1,782,943)	-	1,753,313	(156)	-	(941,943)	
SOLAS - Skills for Work	Agency	118,025	(130,421)	(118,396)	-	(118,396)	-	107,321	-	-	(141,483)	
State Examinations Commission	Agency	639,689	1,485	(639,689)	-	(639,689)	-	574,719	21,415	-	(35,170)	
Department of Social Protection	Agency	236,518	(0)	(236,518)	-	(236,518)	-	286,206	(34,537)	-	(45,099)	
Engage Sports Development	Agency	64,728	(587,938)	(523,210)	(117,208)	(640,418)	-	195,067	13,774	(9,051)	(561,033)	
Dublin City Council / Other	Agency and Self-financing	30,000	-	(30,000)	(24,000)	(54,000)	-	-	-	-	(64,000)	
SOLAS / Dublin City Council/Other	Agency	1,471,158	(874,505)	(1,471,158)	(41,226)	(1,512,384)	-	1,314,355	8,462	-	(1,064,072)	
TUSLA/Other	Agency	22,500	(51,652)	(22,500)	(4,380)	(26,880)	-	27,389	70,868	-	(76,753)	
DES/Blackrock Education Centre	Self-financing	175,000	-	(175,000)	-	(175,000)	-	-	-	-	(175,000)	
SOLAS - Funding for Students with Disabilities	Agency	61,972	(467,048)	(405,076)	(4,410)	(413,486)	-	287,769	(70,823)	-	(316,484)	
Higher Education Authority	Agency	488,431	(865,593)	(377,162)	(26,390)	(403,552)	-	505,138	132,629	-	(745,517)	
Léargas	Agency	73,481	(341,146)	(267,665)	(301,540)	(569,205)	-	296,543	21,410	0	(300,814)	
Other	Agency	-	-	-	(75,481)	(75,481)	-	-	-	-	(75,481)	
Total State		502,860,226	(13,215,242)	(502,850,226)	(5,128,858)	(507,979,114)	-	500,585,118	214,152	(9,051)	(20,404,237)	
Total Non State		-	(4,769,304)	-	(2,506,307)	(2,506,307)	-	2,189,947	86,822	(70,000)	(5,065,839)	
Total State and Non State		502,860,226	(18,014,546)	(502,850,226)	(7,635,165)	(507,979,114)	-	502,775,065	300,974	(16,051)	(25,470,076)	

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

13 Source and Use of Funds (continued)

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

	31/12/2020	31/12/2019
	€	€
Amount due from/ (due to) Grantor at 31 December	(31,349,136)	(22,198,968)
Bank Balance (Page 8)	33,188,596	24,327,258
Third Party Debtors (Note 17)	5,239,692	5,074,132
Pay and Expenses Liabilities (Note 21)	(6,189,888)	(5,660,219)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	889,264	(1,649,737)

Notes

a Opening balances

Balances are reported on an accruals basis.

b Pay

Department of Education: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €41,192,258 and anticipated receipts from Retained Superannuation Contributions of €4,650,000. Actual receipts of Retained Superannuation Contributions were €4,620,548 which is €29,542 less than anticipated. This shortfall of €29,542 will be funded by the Department of Education in the 2021 Pay Grant.

c Non Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €7,437,127 (which includes €2.2m for the settlement of the opening deficit) and forecasted locally raised receipts of €450,000. In 2020 actual locally raised receipts were €598,650 (Locally raised receipts includes an IPB Capital Dividend of €30,767 which was not included in original forecast estimate) resulting in a surplus of receipts of €148,550 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.

d Surplus/(Deficit) for 2020

Total grants are set by reference to anticipated expenditures. In the case of Post-Primary Schools and Head Office Non Pay programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. City of Dublin ETB had a Revenue Surplus of €2,639,061 for the year ended 31/12/2020 (Per Operating Statement page 7) and an Accumulated Revenue Surplus as at 31/12/2020 of €889,264 (Per Operating Statement page 7 and Statement of Current Assets and Liabilities page 8). This surplus is made up of €2,638,111 relating to School and Head Office Non Pay and deficits of €70,000 relating to Self Financing Projects and €9,053 relating to Agency Projects. The deficit on self-financing and agency is mainly accounted for by CDETB Sports/Club Projects.

e Total State funding

The difference between the total amount received from grantors of €560,789,814 above and the total in Note 12 - Funding of €566,050,122 is represented by Retained Superannuation Contributions of €4,620,548 and €639,761 of State Funding classified as receipts from other sources in Note 12.

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2020**

	31/12/2020	31/12/2019
	€	€
<b>14(a) Current Assets - Recurrent State Grants - Other</b>		
Amount due from Department of Education		
Pay Grant Underfunding	-	36,877
Associated Grants Underfunding	98,319	13,917
Amount due from Department of Further and Higher Education, Research, Innovation and Science	1,062	1,002
<b>14(b) Current Assets - Recurrent State Grants - Student Universal Support Ireland</b>		
Amount due from Department of Further and Higher Education, Research, Innovation and Science		
Student Support Services Operational Grant	269,590	331,420
	<u>368,971</u>	<u>383,216</u>
<b>15 Current Assets - Capital State Grants</b>		
Amount due from the Department of Education	1,167,779	635,783
	<u>1,167,779</u>	<u>635,783</u>
<b>16 Current Assets - Other Recurrent Income</b>		
Amounts due from Students	352,835	346,077
Amounts due from Department of Social Protection	-	1,751
Amounts due from Leargas	6,137	30,637
Amounts due from Department of Education	36,356	17,639
Amounts due from Dublin City Council / Other	7,342	7,699
Amount due from Other State bodies	68,411	5,691
Amount due from Other Non-State bodies	119,910	107,110
	<u>590,991</u>	<u>516,604</u>
<b>17 Current Assets - Third Party Debtors</b>		
SUSI Grantees*	3,737,509	3,218,000
Travel Pass	7,275	119,057
Community Training Centres and Specialist Training Providers	1,148,934	1,256,624
Community Employment Scheme	49,463	92,336
Training Centre Debtors	98,484	110,366
Others	198,027	275,749
	<u>5,239,692</u>	<u>5,072,132</u>

\*SUSI Grantees - Overpayments

Opening Overpayments Balance	€3,217,809
Gross Overpayments Identified in 2020	€1,143,470
Overpayments Recouped in 2020	€623,770
Closing Overpayments Balance	€3,737,509

Of the 8,524 overpayment cases, 4,530 have been closed (money recouped) and 3,994 cases remain open.

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2020**

	31/12/2020	31/12/2019
	€	€
<b>18(a) Current Liabilities - Recurrent State Grants - Other</b>		
Amount due to the Department of Education		
Associated Grants Unspent	3,910,522	3,532,184
Local Receipts / Receivables Excess	724,937	672,793
Pay Grant Unspent	744,762	-
Youth Affairs	59,953	17,526
Amount due to SOLAS	10,146,676	3,452,254
Amount due to Department of Children, Equality, Disability, Integration and Youth	1,298,738	781,177
Amount due to Department of Health	341,942	274,312
Amounts due to Other programme funders	255,455	327,020
<b>18(b) Current Liabilities - Recurrent State Grants - Student Universal Support Ireland</b>		
Amount due from Department of Further and Higher Education, Research, Innovation and Science		
Student Support Services Grants Unspent	5,421,795	4,602,751
	<u>22,904,780</u>	<u>13,660,017</u>
<b>19 Current Liabilities - Capital State Grants</b>		
Amount held for Department Of Education	491,742	221,227
Amount due to SOLAS	457,412	651,086
	<u>949,154</u>	<u>872,313</u>
<b>20 Current Liabilities - Other Recurrent Income</b>		
Amount held for Students	149,877	118,197
Amount held for TUSLA	1,064,072	874,505
Amount held for State Examinations Commission	151,070	151,163
Amount held for Department of Social Protection	45,099	295
Amount held for Leargas	748,684	896,230
Amount held for the SOLAS	76,753	-
Amount held for the Higher Education Authority	316,483	467,048
Amount held for SOLAS - Skills for Work	141,481	130,241
Amounts held for Recoupment and Seconded Pay	100,821	105,578
Amount held for Department of Education	366,145	360,513
Amount held for DE/Blackrock Education Centre	72,155	51,532
Amount held for SOLAS /Dublin City Council / Other	64,000	-
Amount held for Dublin City Council/Other	568,374	595,636
Amount held for Others State bodies	369,225	347,008
Amount held for Others Non-State bodies	5,388,704	5,104,295
	<u>9,622,943</u>	<u>9,202,241</u>
<b>21 Pay and Expense Liabilities</b>		
Expense Liabilities	5,202,369	4,680,812
Pay Liabilities	987,519	979,407
	<u>6,189,888</u>	<u>5,660,219</u>

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2020**

**22 Movement in Other Net Current Assets**

	Balance as at 31/12/2020 €	Balance as at 31/12/2019 €	Movement in Period €
Increase/(Decrease) in Recurrent State Grants Receivable	368,971	383,216	(14,245)
Increase/(Decrease) in Capital State Grants Receivable	1,167,779	635,783	531,996
Increase/(Decrease) in Other Recurrent Income Receivable	590,991	516,604	74,387
Increase/(Decrease) in Third Party Debtors	5,239,692	5,072,132	167,560
	<u>7,367,433</u>	<u>6,607,735</u>	<u>759,698</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	22,904,780	13,660,017	(9,244,763)
(Increase)/Decrease in Capital State Grant Liabilities	949,154	872,313	(76,841)
(Increase)/Decrease in Other Recurrent Income Liabilities	9,622,943	9,202,241	(420,702)
(Increase)/Decrease in Pay and Expense Liabilities	6,189,888	5,660,219	(529,669)
	<u>39,666,765</u>	<u>29,394,790</u>	<u>(10,271,975)</u>
<b>Net Movement</b>			<u><u>(9,512,277)</u></u>

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2020**

**23 Remuneration**

	2020 €	2019 €
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	<u>117,497,839</u>	<u>115,999,508</u>
	<u>117,497,839</u>	<u>115,999,508</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	117,497,839	115,999,508
	<u>117,497,839</u>	<u>115,999,508</u>

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

Pay range	No. Employees	Cost in 2020*
0-59,999	2292	56,626,388
60,000-69,999	303	19,857,378
70,000-79,999	306	22,908,227
80,000-89,999	124	10,382,862
90,000-99,999	32	3,054,025
100,000-109,999	19	1,962,713
110,000-119,999	17	1,942,392
120,000-129,999	5	608,315
130,000-139,999	0	0
140,000-149,999	0	0
150,000+	1	155,540
<b>Total:</b>	<b>3099</b>	<b>117,497,839</b>

\*Cost in 2020 includes employers' PRSI

**(c) Termination Benefits**

There were no termination benefit settlements during the year (2019 €0).

**(d) Key Management Personnel**

Key management personnel in City of Dublin ETB consist of the Chief Executive and the Director of Schools, two Directors of Further Education and Training, one Director of Organisation Support and Development (admin.) and one Director of Organisation Support and Development (finance). The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

	2020 €	2019 €
Salary	<u>696,388</u>	<u>658,328</u>
	<u>696,388</u>	<u>658,328</u>

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

The Chief Executive remuneration package excluding employers' PRSI for the year was:

Basic Salary	<u>152,249</u>	<u>148,948</u>
	<u>152,249</u>	<u>148,948</u>

The Chief Executive is a member of an unfunded defined benefit public sector pension scheme and her entitlements do not extend beyond the standard entitlements available under the scheme.

The former Chief Executive retired on 31st January 2021 and the new Chief Executive was appointed, effective from 1st February 2021.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2020

24 Specific Costs	2020	2019
	€	€
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	44,893	55,392
Financial / Actuarial	-	-
Public relations/marketing	-	-
Human Resources	62,212	38,675
Audit Fee (Annual external audit)*	-	92,200
Other	122,269	142,012
	<u>229,374</u>	<u>328,279</u>
The 2018 audit fee was paid in 2019. The 2019 audit fee of €92,200 was paid in 2021.		
<b>(b) Legal Costs and Settlements</b>		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	<u>-</u>	<u>-</u>
<b>(c) Travel and Subsistence</b>		
Travel and subsistence costs comprise:		
<b>Domestic</b>		
- expenses paid to Board Members	715	13,163
- expenses paid for Board Members	-	-
- expenses paid to employees	109,576	214,529
	<u>110,291</u>	<u>227,692</u>
<b>International</b>		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	37,388	61,955
	<u>37,388</u>	<u>61,955</u>
<b>Total</b>	<u>147,679</u>	<u>289,647</u>
<b>(d) Hospitality</b>		
Hospitality costs incurred were:		
Staff Hospitality	-	-
Other	-	716
	<u>-</u>	<u>716</u>

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

25 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 the 31 December 2020 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Interview Board Fees
	€	€	€	€	€	€	€
Cllr. Vincent Jackson	12			22	38	72	780
Cllr. Criona Ni Dhalaigh				7	6	13	260
Cllr. Andrew Keegan	24			8	3	35	-
Mr. Michael Blanchfield	19			13	106	138	3,770
Cllr. Dermot Lacey						-	1,040
Dr. Noel O'Connor						-	-
Cllr. Michael MacDonncha						-	-
Ms. Diane Cronin***	21					21	-
Cllr. Joe Costello	22			2	28	52	520
Cllr. Caroline Conroy						-	-
Cllr. Sophie Nicollaud	26			12	15	53	-
Cllr. Marie Sherlock						-	-
Cllr. Catherine Stocker						-	130
Cllr. Mary Callaghan	38					38	-
Cllr. Keith Connolly**/**	51			6	63	120	-
Cllr. Noeleen Reilly						-	-
Cllr. Anne Feeney	21			9	6	36	260
Dr. Bryan MacDonald***						-	-
Mr. John Carr	19				10	29	1,300
Ms. Joanna Siewierska						-	-
Dr. Shira Mehlman	16			13	23	52	2,470
Ms. Audrey Cepeda						-	-
Mr. Noel McDonagh	16			40		56	-
<b>Total</b>	<b>285</b>	<b>-</b>	<b>-</b>	<b>132</b>	<b>298</b>	<b>715</b>	<b>10,530</b>

\*Chairperson from September 2019

\*\*ETBI Representative

\*\*\*National Parents' Council for ETB Schools

26 Committee Fees

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members 2020 4, 2019 7)

Finance Committee (FC) (No. of Non Board FC members 2020 1, 2019 1)

	2020	2019
	€	€
Audit and Risk Committee (ARC)	4,840	4,558
Finance Committee (FC)	-	-
<b>Total</b>	<b>4,840</b>	<b>4,558</b>

27 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

	2020	2019
	€	€
Domestic Travel	1,427	2,870
Foreign Travel	-	948
<b>Total</b>	<b>1,427</b>	<b>3,818</b>



**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2020**

**28 Capital Commitments**

At 31 December 2020 City of Dublin ETB had capital commitments of €737,276 (2019 €2,402,201).

	2020
Centre	€
1 Kilmore Youthreach	199,921
2 Clontarf Community College	198,621
3 Colaiste Eoin Autism Suite	142,851
4 Ballyfermot Training Centre equipment costs	16,298
6 Consultant Costs for Terenure Sportsground / Colaiste Dhulaigh Post Primary / Colaiste Dhulaigh CFE / Larkin Community College / Kylemore College	51,072
7 Inchicore CFE Roofworks	28,148
8 Further Education Other- Marino College Ventilation System / Ballyfermot CFE and Inchicore CFE Chairlift / Ballyfermot CFE Equipment costs	100,365
	<b>737,276</b>

All of the above capital expenditure will be Exchequer funded.

**29 Lease Commitments**

At 31 December 2020 City of Dublin ETB had future minimum lease payments under non- cancellable operating leases as follows:

	31/12/2020	31/12/2019
	€	€
Leases which expire:		
Within one year	411,542	428,028
Between two and five years	633,750	955,625
After 5 years	<u>1,526,973</u>	<u>1,698,118</u>
	<u><b>2,572,265</b></u>	<u><b>3,081,771</b></u>

**30 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 31st December 2020.

**31 Fraud**

A suspected fraud was identified in one of CDETB's PLC Colleges in 2011. The matter was advised to the Gardaí and CDETB assisted fully in the ensuing investigation. The case was concluded in December 2016 whereby an ex-employee of CDETB was charged and found guilty of sample counts of fraud to a value of €10,000. The individual repaid €10,000 to CDETB in January 2017 by order of the courts. In 2020 it was confirmed that an insurance claim for remaining losses of approximately €40,000 was not covered under the Fidelity Guarantee section of the CDETB policy held with IPB. CDETB has submitted an application to IPB for an ex-gratia payment to cover the loss.

**32 Irish Adventure Sports Training Trust Ltd (IASTT)**

CDETB is a trustee of the Irish Adventure Sports Training Trust Ltd which was established to manage the Tiglin Facility and promote the development of Adventure Education in 1999. Other members of the Trust at the time of formation were the Canoe Union (now Canoe Ireland), Mountaineering Council (now Mountaineering Ireland) and AFAS (Association for Adventure Sports). AFAS voluntarily dissolved in 2004 and the other three organisations remained members of the Trust. CDETB nominates a senior official to be a director of the Trust.

## City of Dublin Education and Training Board

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

#### 33 Schools and Head Office Deficit at 31 December 2020 (Ref Page 8)

The historical cumulative deficit under the heading "Schools and Head Office" in relation to the CDETB general and post primary other non-pay grant of €2.2 million was settled by the Department of Education in 2020.

#### 34 Additional Superannuation Contribution

€3,118,595 was deducted from staff and paid over to the Department of Education.

#### 35 Write - Offs

In 2020 sanction was given by Department of Public Expenditure and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes.

In 2020, €1,268 was written off on behalf of City of Dublin ETB.

#### 36 Annual Contribution to Education and Training Boards Ireland

City of Dublin ETB made a contribution of €42,700 to ETBI in 2020.

#### 37 Provision of National Service

The City of Dublin Education and Training Board (CDETB), through the CDU is the lead agency for FESS. FESS is the Further Education Support Service. FESS supports QQI-registered providers funded by SOLAS in FET in a broad range of capacity-building support strategies including developing, planning, delivering and assessing programmes leading to QQI awards at Levels 1-6 on the National Framework of Qualifications (NFQ) and all Providers delivering programmes at NFQ Level 1 and Level 2. The FESS National Manager is the Acting Director of the CDETB Curriculum Development Unit. FESS regional offices are based in Tipperary ETB, Kildare and Wicklow ETB, Cavan and Monaghan ETB and City of Dublin ETB and between them have a national remit to support FET NFQ Levels 1-6 in all 16 ETBS, the ACCS and JMB schools, Special National Schools etc. HSE and private providers are supported at NFQ Levels 1 and 2, CDETB CDU is responsible for the day to day running of the service. This involves managing the priorities for the service and work of the support and administrative staff in each of the offices. Each office submits work and financial reports to the manager. CDETB is responsible for the overall administration of the budget for FESS. The total expenditure including accruals for the FESS programme in 2020 was €707,345.

#### 38 Charity Note

City of Dublin ETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20883.

#### 39 Connected Persons

There were no transactions with connected persons during the year.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2020

40	Property	Primary level and Post Primary Level	Centres	Head Office	Others	Total
	Property in use:					
	Owned (Appendix 1)	11	21	0	9	41
	Not Owned- Leased (Note 40A)	0	18	4	3	25
	Not Owned- Other (Note 40B)	0	4	0	0	4
	Property not in Use (Note 40C)	1	0	0	0	1
	Properties in use by a 3rd Party (Note 40D)	0	0	0	0	0
	<b>Total</b>	<b>12</b>	<b>43</b>	<b>4</b>	<b>12</b>	<b>71</b>

City of Dublin ETB has 11 Post Primary level schools which operate from 11 post primary level properties.  
 City of Dublin ETB also has 3 Post Primary Level Centres offering Repeat Leaving Certificate courses which operate from 3 Colleges of Further Education.  
 City of Dublin ETB has 32 Further Education and Training centres which operate from 43 properties.

40A	Property not Owned - Leased			
Category	Location	Annual Rent per agreement	Expiry Date	
<b>Administrative Offices</b>				
Head Office	Town Hall, Merrion Road, Ballsbridge, Dublin 4	€		
Head Office	1 Pembroke Place, Ballsbridge, Dublin 4	Nil	2079	
Head Office	2 Pembroke Place, Ballsbridge, Dublin 4	€55,000	20/05/2027	
Head Office	2 Pembroke Place, Ballsbridge, Dublin 4	€52,500	19/05/2022	
Buildings Maintenance	Camden Row, Dublin 2	Nil	N/A	
SUSI	Shelbourne Road, Ballsbridge, Dublin 4	Nil	N/A	
<b>Centres</b>				
Coláiste Dhulaigh Greendale	Briarfield Villas, Kiltarrack, Dublin 5	Nil	N/A	
Greendale - Kiltarrack Sportshall	Briarfield Villas, Kiltarrack, Dublin 5	Nil	N/A	
Crumlin CFE* Beauty School	Crumlin Road, Crumlin, Dublin 12	€117,500	15/10/2021	
Inchicore Goldenbridge Convent - Church	Goldenbridge, Inchicore, Dublin 8	€45	2027	
Inchicore CFE*	6/7 Emmet Road, Inchicore, Dublin 8	€12,672	31/12/2021	
Rathmines CFE	Town Hall, Rathmines, Dublin 6	Nil	2081	
Rathmines CFE	1 Holmville Place, Rathmines, Dublin 6	€9,523	Discussions Ongoing DCC	
Ballyfermot Youthreach	49 Rossmore Avenue, Ballyfermot, Dublin 10	€50,000	01/06/2020	
Crumlin Youthreach*	Armagh Road, Crumlin, Dublin 12	€57,500	15/10/2021	
North Great George's Street Youthreach	20 North Great George's St, Dublin 1	Nil	2735	
Pleasant St Youthreach	16 Pleasant Street, Dublin 8	Nil	-	
Sherard Street Youthreach	7 Upper Sherrard Street, Dublin 1	€38,000	01/06/2026	
Transition Centre Youthreach	10A Parnell Square, Dublin 1	€195,000	01/04/2024	
Pathways Project	1A Parnell Court, Granby Road, Dublin 1	€33,100	01/08/2027	
City of Dublin Youth Services Board*	70 Morehampton Road, Donnybrook, Dublin 4	Nil	Under review	
Malahide Yacht Club	Malahide, County Dublin	€20,000	Yearly rolling lease	
Coolock Youthreach (renamed from Kilmore)	Clonsburgh Road, Coolock	€20,000	31/10/2039	
St Joseph's Adult Literacy Centre	Barry Road, Finglas, Dublin 11	€20,000	01/09/2039	
St Joseph's Secondary School	Stanhope Street, Stoneybatter	€28,305	07/10/2021	
Ballsbridge CFE	Shelbourne Road, Ballsbridge, Dublin 4	Nil	2097	

40B	Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)			
Category	Location	Status	Annual Rent per agreement	Expiry Date
<b>Centres</b>				
Whitehall CFE	Mohli Road, Glasnevin, Dublin 9	Licensed	Nil	2024
Ballymun Youthreach	Old Ballymun Comp, Ballymun Road, Dublin 9	DES/Licence	N/A	N/A
Educational Unit Mountjoy	Mountjoy Prison, NCR, Dublin 7	Managed	N/A	N/A
Tillys	16 - 18 Sean MacDermott Street	Licensed	€1.00	12/12/2021

40C	Properties not in use:	Location	Status
<b>Centres</b>			
	Whitehall CFE	Swords Road, Whitehall, Dublin 9	Owned

40D	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

Notes:

**Owned** - City of Dublin ETB/DE hold full title and ownership of these properties.

**Leased** - City of Dublin ETB holds a lease for these properties.

**Licensed** - City of Dublin ETB holds a licence for these properties. A Licence is used for shorter term agreements where City of Dublin ETB do not wish to commit to a long term lease due to operational reasons and funding.  
 City of Dublin ETB Properties in use by a third party also operate under a licence agreement as City of Dublin ETB 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 City of Dublin ETB only manage the property or part thereof. City of Dublin ETB is not the owner or the patron.

**Service Level Agreement** - Similar to Managed Properties.

**PPP** - Public Private Partnership

## City of Dublin Education and Board Training

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

#### 41 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. City of Dublin ETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, City of Dublin ETB 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 City of Dublin ETB and we have received additional resources in the form of government grants to assist us in continuing in our role.

In 2020 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school- €894,292
- Department of Education- COVID 19 Additional Supervision Arrangements- €0
- Department of Education - Calculated Grades Aides- €30,968
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€156,306
- SOLAS- COVID 19 FET overheads- €1.9m
- SOLAS IT Equipment for Instruction Staff to enable remote learning- €580,000
- SOLAS- ICT Capital Grant to support disadvantaged students in accessing ICT devices- €887,000
- SOLAS- Mitigating Against Educational Disadvantage Fund (MAEDF) - €925,141

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
- Software licences and IT equipment
- Calculated grades aides
- Learner Assistance
- Reach Out/Mentoring
- COVID 19 Exceptional Circumstances

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

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

City of Dublin ETB has taken the following steps to manage and mitigate the effects of the pandemic on its operation

- City of Dublin ETB 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 City of Dublin ETB developed and implemented additional control measures as required.
- The Department of Education put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. City of Dublin ETB is participating in these structures to ensure a joined-up approach across the education sector.

In the short term 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. In the medium to long term, the ETB sector will also have a significant role to play in the overall system response needed for labour market activation which will form part of a broader cross government and cross agency response. This has been seen already in particular through the provision of measures contained in the Government July Jobs Stimulus such as the Skills to Connect initiative and retrofitting courses which are being rolled out across ETBs.

#### 42 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2020 were approved by the Board of City of Dublin ETB on 30th March 2021.

**City of Dublin Education and Training Board**

**Year Ended 31 December 2020**

**Appendix 1**

**City of Dublin ETB owns the following properties from which it provides educational services:**

<b>Category</b>	<b>Location</b>
<b>Primary level and Post Primary Level</b>	
Ringsend College	Cambridge Road, Ringsend, Dublin 4
Kylemore College	Kylemore Road, Ballyfermot, Dublin 10
Colaiste Dhulaigh PPS	Barryscourt Road, Coolock Dublin 17
Cabra Community College	Kilkieran Road, Cabra, Dublin 7
Colaiste Eoin	Cappagh Road, Finglas, Dublin 11
St Kevin's College	Clogher Road, Crumlin, Dublin 12
Marino College	Marino Mart, Fairview, Dublin 3
Clonturk College	Swords Road, Whitehall, Dublin 9
Larlín Community College	Champions Avenue, Dublin 1
Margaret Alyward Community College	The Thatch Road, Whitehall, Dublin 8
Presentation College	Terenure Park, Dublin 6W
<b>Centres</b>	
Ballsbridge CFE	Herbert Street, Dublin 2
Ballyfermot CFE	Ballyfermot Road, Ballyfermot, Dublin 10
Ballyfermot CFE Artsblock	Kylemore Road, Ballyfermot, Dublin 10
Colaiste Dhulaigh CFE	Barryscourt Road, Coolock Dublin 17
Colaiste Dhulaigh CFE	Springdale Road, Raheny, Dublin 17
Colaiste Ide CFE	Cardiffsbridge Road, Finglas, Dublin 11
Crumlin CFE	Crumlin Road, Crumlin, Dublin 12
Pearse CFE	Clogher Road, Crumlin, Dublin 12
Pearse CFE ( Marist)	Clogher Road, Crumlin, Dublin 12
Inchicore CFE	Emmet Road, Inchicore, Dublin 8
Killester CFE	Collins Road East, Killester, Dublin 5
Connolly House	North Strand, Dublin 3
Plunket College	Swords Road, Whitehall, Dublin 9
Liberties College	Mark Alley, Liberties, Dublin 8
Liberties College	Bull Alley Street, off Patrick Street, Dublin 8
Rathmines CFE	Leinster Road, Rathmines, Dublin 6
Harmonstown Youthreach	142 Harmonstown Road, Artane, Dublin 5
Cabra Youthreach	Ratoath Road, Cabra, Dublin 5
Ballyfermot Training Centre	Ballyfermot Hill, Ballyfermot Dublin 10
Finglas Training Centre	Poppintree Industrial Estate, Jamestown Rd, Finglas, Dublin 11
Parnell Adult Learning Centre	1 Parnell Square, Dublin 1
<b>Administrative Offices</b>	
N/A	N/A
<b>Others</b>	
Pearse Creche	Clogher Road, Crumlin, Dublin 12
Whitehall Creche	Swords Road, Whitehall, Dublin 9
Clogher Road Sportshall	Clogher Road, Crumlin, Dublin 12
St Michael's Sportshall	St Michael's Estate, Inchicore, Dublin 8
Psychological Services	25 Temple Road, Dartry, Dublin 6
Curriculum Development Unit	99 Marlborough Road, Dublin 4
Whitehall Sportsground	Whitehall, Dublin 9
Larkin Sportshall	Champions Avenue, Dublin 1
Terenure Sportsground	Templeogue Road, Dublin 6