

City of Dublin Education and Training Board

Financial Statements For The Year Ended 31 December 2023

City of Dublin Education and Training Board

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31 December 2023**

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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, National Development Plan Delivery and Reform, all proper and usual accounts of the monies received or expended by it.

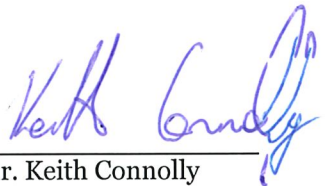
In preparing those accounts, the Board is required to:

- (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.

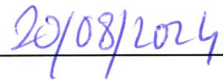
Chairperson

Signature:



Cllr. Keith Connolly

Date:



20/08/2024

CITY OF DUBLIN Education and Training Board

Statement on Internal Control

City of Dublin Education and Training Board came into being on 1st July 2013 under the provisions of the Education and Training Boards Act 2013.

The Code of Governance for 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 of Governance 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 17th 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 Board's 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.
- Recommendations made by the Internal Audit Unit-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 Audit and Risk Committee (ARC) who met six times in 2023. 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)
- Risk Management Framework
- Risk Register
- Risk Management Reports
- Audit Register
- Opinion report to the board as to the adequacy and appropriateness of the systems of internal control

The Chief Executive and Directors of OSD provided reports as required on the operation of controls, finances and met with the Audit and Risk Committee in 2023.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 14th of March 2024.

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 2023. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2023 (AFS)
- Recommendation to the Board of AFS 2023
- Periodic Income and Expenditure reports

The Chief Executive and Director of OSD reported to the Finance Committee in 2023.

The Finance Committee reviewed the Annual Financial Statements 2023 on 25th of March 2024 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-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.

The following internal audit reviews commenced prior to 2023 with the final reports issued in the period from the 01 January 2023 – 28 February 2024.

The first audit of SUSI performed by the IAU-ETBs in the City of Dublin ETB commenced in April 2021. The finalised report was received from IAU-ETBs in June 2023 and presented to the Audit and Risk committee on 17th August 2023. The overall finding of the report was that there was an adequate system of control in place. A total of 2 medium recommendations were made. Due to the limited sample size chosen the IAU-ETBs Internal audit were unable to provide a comprehensive audit opinion, and as such, assigned an adequate audit opinion to this audit. The IAU - ETBs plan to develop an audit strategy regarding SUSI which will initially involve gaining a thorough understanding of the systems and processes upon which SUSI is reliant with a view to revisiting SUSI in an audit capacity.

An audit of Enrolment began in October 2021. The finalised report was received from IAU-ETBs in October 2023 and was presented to the Audit and Risk committee on 26th October 2023. The overall finding of the report was that there was an adequate system of control in place. A total of 5 recommendations were made – 1 high (2 Actions), 2 medium (4 Actions) and 2 low (7 Actions). An implementation plan has been developed and will be tracked quarterly with anticipated completion date Q4 2024. To date 7 actions have been Implemented, 3 partially implemented and 3 are a work in progress.

An audit of Lease, Travel and Hospitality began in November 2022. The finalised report was received from IAU-ETBs in August 2023 and was presented to the Audit and Risk committee on 14th September 2023. The overall finding of the report was that there was an adequate system of control in place. A total of 3 recommendations were made – 2 medium (7 Actions) and 1 low (3 Actions). 8 have been implemented and 2 are a work in progress.

An audit of ICT Previous Audit 2019 began in November 2022 and the finalised report was received from IAU-ETBs in June 2023 and presented to the Audit and Risk committee on 17th August 2023. Of the 19 recommendations from the 2019 audit 8 have been adequately implemented, 8 partially implemented and the remaining 3 have not yet been implemented. Since receipt of the report 3 have been implemented and 8 are a work in progress. City of Dublin ETB are working with Internal Audit Unit and KOSI to put in place a comprehensive Information Management System and progress towards full compliance with the Baseline Standards for Cyber Security. It is anticipated that all the recommendations from the ICT audit will be implemented as part of this process.

An audit of the REACH Fund began in December 2022. The final report was received from IAU-ETBs in February 2024. A copy has been sent to the Audit and Risk committee and will be discussed at their meeting in May 2024. The report has 4 recommendations 2 medium and 2 low with 6 associated actions. An implementation plan and timeline are being developed.

The following internal audit reviews were carried out or commenced in the period from the 1st January 2021 – 31st December 2023.

An audit of Training Centres began in October 2021. Limited audit fieldwork was conducted by the IAU in Q1 2022 and this audit has not been progressed by the IAU-ETBs since then. An audit on the Training Centres is envisaged for 2024 and the scope and objectives of same will be considered as part of the 2024 IAU-ETBs audit planning process.

An audit of the ESOL (English for speakers of other languages) began in November 2023 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

Sectoral audits

On the 9th February 2023 the ARC reviewed an IAU-ETBs Sectoral report on Procurement Compliance Leases/ Stock Management/ Tax Compliance & Supplier Bank Account Details. The sectoral report provides a summary of the key thematic findings that require ETB Management action as found in the individual audits conducted. It also sets out the associated recommendations and examples of good practice identified during audit. On review of the recommendations in this Sectoral report the ARC formed the view that the report would be very useful for City of Dublin ETB management to review and implement any necessary improvements to the system of internal control. The report has been noted by City of Dublin ETB management and distributed to the relevant Finance Department personnel for consideration and action, as necessary.

On the 25th of May 2023, the ARC reviewed an IAU-ETBs Sectoral report on Local Training Initiatives (LTIs). The sectoral report provides a summary of the key thematic findings that require ETB Management action as found in the individual audits conducted. It also sets out the associated recommendations and examples of good practice identified during audit. On review of the recommendations in this Sectoral report the ARC formed the view that the report would be very useful for City of Dublin ETB management to review and implement any necessary improvements to the system of internal control. The report has been noted

by City of Dublin ETB management and distributed to the relevant executive personnel for consideration and action, as necessary. It is noted that a working group has been established by ETBI with a view to conducting a review of the LTI Operational Guidelines and related training requirements.

On the 9th of February 2024, the ARC reviewed an IAU-ETBs Sectoral report on ICT Follow Up Audits and Public Sector Cyber Security Reviews in 5 ETBs. The sectoral report provides a summary of the key thematic findings that require ETB Management action as found in the individual audits conducted. It also sets out the associated recommendations and examples of good practice identified during audit. As a follow on from this audit and sectoral review City of Dublin ETB have engaged in a collaborative process with IAU and KOSI Corporation to implement an Information Security Management System and progress to full compliance with Cyber Security Baseline Standards by the implementation date of 2026. Recommendations from the Sectoral Report have been factored into this process which is welcomed by ARC who will be updated throughout the process.

Breaches of System Internal Control

Procurement

City of Dublin ETB's policy is to ensure that there is an appropriate focus on good practice in procurement and is continuing to work towards meeting its responsibilities in respect of procurement regulations and requirements. To this end, a procurement policy and procedures have been developed and published to City of Dublin ETB staff and staff involved directly in procurement attend regular training to maintain and update their knowledge and awareness of procurement rules. City of Dublin ETB avails of central contracts and frameworks of the Office of Public Procurement (OGP), the Education Procurement Service (EPS) and other sectoral bodies, where suitable for its needs, which assists in achieving compliance. There are instances where goods and services have been procured locally through competitive procurement processes, in line with the City of Dublin ETB procurement policy and guidelines, but the cumulative value across all sites exceeds the national tendering thresholds. This is a particularly acute problem for City of Dublin ETB as there are in excess of fifty sites engaged in procurement activity. The increase in the national procurement threshold from €25k to €50k (ex VAT) in 2023 assisted in the reduction of the non-compliant spend of City of Dublin ETB in 2023 as a significant number of City of Dublin ETB suppliers fell within this expenditure range.

Non-compliance with procurement guidelines

The amount of non-compliant procurement in 2023 amounted to €1.13 million (excluding VAT). A breakdown of this figure is set out in the following table: -

<u>Spend Category</u>	<u>€ Amount Ex VAT</u>
Academic IT Support	271,832
Cleaning Services	101,468
Design	59,766
Furniture	54,392
Managed Hosting Services	110,832
Managed Print Services	322,776
Power Tools	63,688
Training	147,298
	€1,132,052

Of the total €1.13 million, €0.68 million was spent across multiple centres of City of Dublin ETB 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 €0.45 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, City of Dublin ETB has completed or is actively involved in a number of tendering processes which will result in a reduction of approximately €0.75 million in the non-compliance figure (details below).

Tenders underway or completed in 2023/2024	€ Amount Ex VAT	Tender Status
Academic IT Support	271,832	Completed Dec 23
Cleaning Services	101,468	Final Stage
Design	59,766	Completed Jan 24
Furniture	54,392	Completed Jun 23
Managed Hosting Services	110,832	Final Stage
Training	147,298	Final Stage
Reduction in Non-Compliance in 2023/2024	€745,588	

It is anticipated that, in the course of 2024, City of Dublin ETB will review procurement options to address the remaining areas of non-compliance. These proposed actions are predicated on sufficient resources being available to carry out the process.

The City of Dublin ETB Corporate Procurement Plan for 2023-24 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

Two potential frauds have been reported under the City of Dublin ETB's Anti-Fraud and Corruption Policy in November 2022 and May 2023 respectively. Investigation into these matters is ongoing with the IAU-ETBs.

Protected disclosures

City of Dublin ETB received no protected disclosures in 2023 under the Protected Disclosure Act 2014.

Risk Management

City of Dublin ETB has a Corporate Risk Management in place across the organisation. The Risk register was reviewed at meetings of the Audit and Risk Committee in 2023 and the Committee continues to monitor the development of the City of Dublin ETB Strategic Risk Management plan. There is alignment between risk management and compliance processes with audit recommendations tracked and implemented to ensure a coherent approach based on continual improvement and full implementation of the Code of Practice for the Governance of ETBs. Training and ongoing support in risk management is provided across the organisation by Corporate Services compliance.

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. 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 2023. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. Work is underway with Education Shared Business Service (ESBS) to produce statements for the period 2013 to 2023 and this work is expected to complete in Q4 2024.

ESBS – Pensions Improvement Programme

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. Development work and end to end testing is ongoing with The Access Group and ESBS to address the PeopleXD requirements to cater for calculation of nett contributions for payees with multi-appointments and to update calculation of referable amounts for positive input payees and ensure a more robust calculation for salaried payees for going forward from 2024.

In the interim, while the PeopleXD system is being developed, an SPS Data Hub was established by ESBS to collate data from previous payroll systems into one centralised system. This data is then used to produce SPS pension benefit and leavers statements and files for the SPS Databank. 9 ETBs have completed this project so far with the remaining ETBs expected to be completed by end Q2 2024. The 2023 annual SPS statements will be produced from the centralised system for the 9 ETBs and the remaining 7 ETBs will have their cumulative statements issued from 2013 to 2023 as part of their works. Going forward from 2024, it is expected that the PeopleXD system will have been updated with remediated data and have had the necessary development applied to allow the 2024 statements be produced directly from the system.

This work 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 and leavers statements (which were updated and approved in 2023) to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

Payroll Shared Services

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

Payroll

The migration of City of Dublin ETB payroll for all staff to ESBS took place in March 2023. The ESBS is responsible for the processing of the payroll while City of Dublin ETB 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 he has fulfilled his 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 City of Dublin ETB and the Department of Education - Education Shared Business Service (ESBS) centre. These documents provide the framework for the operation of ESBS-ETB Payroll Shared Services on behalf of the ETB sector. The Chief Executive relies on a letter of assurance from the Accounting Officer of the Department of Education that appropriate controls are exercised in the provision of payroll services by the ESBS to City of Dublin ETB.

Expenses including Travel and Subsistence

ESBS is working with ETBs to identify the order of migration. The sixth ETB will migrate their Travel and Subsistence (T&S) function in February 2024.

Apprentice Payroll

City of Dublin ETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

Learner Payments

City of Dublin ETB have transitioned the 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.

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 ESBS team are working with City of Dublin ETB on a project to migrate to the DCS/SUN solution with a go live date of January 2024 planned.

Student Grant Administration

Control Environment

City of Dublin ETB 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 City of Dublin ETB.

A Management Framework Agreement between City of Dublin ETB 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 €756,721 including adjustments in respect of prior years, are reported for the period to 31 December 2023. Refunds from students and colleges amounted to €411,410.

SUSI grant expenditure for the 2022-23 academic year was €283m. The value of overpayments reported for the period to 31 December 2023 equates to approximately 0.27% of the 2022-23 grant expenditure. The remaining total cumulative balance of grant overpayments not recovered up to 31 December 2023 was €4,694,486.

Data Protection Commission Inquiry

SUSI continues to cooperate 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.

Annual Review of Controls

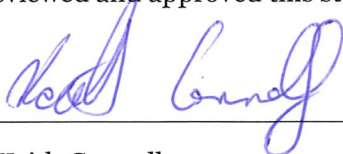
City of Dublin ETB is committed to operating an efficient, effective, and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 14th of March 2024, conducted a review of the effectiveness of the system of internal financial control for year ended 31st December 2023 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) at its meeting of the 14th March 2024. 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 2023 and to date in 2024, met with representatives from the IAU-ETBs, 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 27th of March 2024.
- A review of Governance and Control activities in 2023 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, Directors of Further Education and Training (FET) and Director of Services to the Board
 - Reports from the Chief Executive, Directors of OSD, 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 that 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 27th of March 2024.

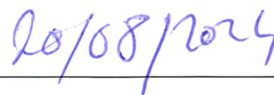
Signed: _____



Cllr. Keith Connolly

Chairperson

Date: _____





Ard Reachtair 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 2023 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 2023 and the state of affairs of the Board at 31 December 2023, and
- the financial statements are in accordance with the accounting policies directed 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 2023 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.

Student grant overpayments

Note 22 to the financial statements and the statement on internal control disclose that student grant overpayments to be recovered totalled €4.69 million at 31 December 2023. Approximately €2.4 million of that figure is outstanding for over six years. The Board has corresponded with the Department of Further and Higher Education, Research, Innovation and Science about approval to write off part of the debt balance as unrecoverable.



**Seamus McCarthy
Comptroller and Auditor General**

22 August 2024

Appendix to the report

Responsibilities of Board Members

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

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

Responsibilities of the Comptroller and Auditor General

I am required under the Education and Training Boards Act 2013 to audit the financial statements of 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 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

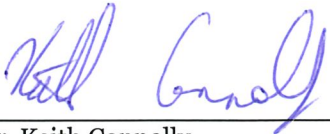
My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.


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.

City of Dublin Education and Training Board

Operating Statement For The Year Ended 31 December 2023

	Note	Year ended 31/12/2023	Year ended 31/12/2022
RECEIPTS		€	€
Post Primary Schools and Head Office Grants	3	48,861,670	45,832,564
Primary School Grants	4	366,511	343,409
Further Education and Training Grants	5	136,956,495	131,220,664
Student Support Services Grants	6	297,681,886	279,302,344
Youth Services Grants	7	20,822,802	21,310,166
Agencies and Self-Financing Projects	8	10,141,453	11,047,118
Capital	9	6,395,165	12,351,676
		<u>521,225,982</u>	<u>501,407,941</u>
PAYMENTS			
Post Primary Schools and Head Office	10	48,471,142	46,069,946
Primary School	11	328,295	208,030
Further Education and Training	12	143,882,649	134,644,138
Student Support Services	13	297,496,100	278,648,812
Youth Services	14	20,482,254	21,487,070
Agencies and Self-Financing Projects	15	11,360,563	11,051,619
Capital	16	11,755,391	8,678,257
		<u>533,776,395</u>	<u>500,787,872</u>
Cash Surplus/(Deficit) for Year		(12,550,413)	620,069
Movement in Other Net Current Assets	27	<u>12,814,102</u>	<u>(1,676)</u>
Accrual Revenue Surplus/ (Deficit) for Year		263,689	618,393
Revenue (Deficit)/ Surplus at 1 January		2,210,621	1,592,228
Revenue (Deficit)/ Surplus at 31 December	18	<u>2,474,310</u>	<u>2,210,621</u>

Signed : 
 Cllr. Keith Connolly
 Chairperson

Signed : 
 Dr. Christy Duffy
 Chief Executive

Date : 20/08/2024

Date : 20/08/24

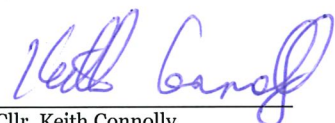
The notes on pages 16 to 38 form part of these Financial Statements

City of Dublin Education and Training Board

Statement of Current Assets and Current Liabilities as at 31 December 2023

	Note	<u>31/12/2023</u>	<u>31/12/2022</u>
		€	€
Current Assets			
Recurrent State Grants	19	3,102,073	476,348
Capital State Grants	20	1,462,133	991,830
Other Recurrent Income	21	404,422	717,872
Third Party Debtors	22	6,268,870	5,949,289
Bank Balance		<u>22,671,592</u>	<u>35,222,005</u>
		<u>33,909,090</u>	<u>43,357,344</u>
Current Liabilities			
Recurrent State Grants	23	11,232,287	14,911,824
Capital State Grants	24	4,941,330	9,359,440
Other Recurrent Income	25	8,130,369	9,828,187
Pay and Expense liabilities	26	<u>7,130,794</u>	<u>7,047,272</u>
		<u>31,434,780</u>	<u>41,146,723</u>
Net Current Assets / (Liabilities)		<u>2,474,310</u>	<u>2,210,621</u>
Represented by			
Revenue Surplus / (Deficit)	18	<u>2,474,310</u>	<u>2,210,621</u>

Analysis of Revenue Surplus / (Deficit)	Programme	Accrual		
		Retained Surplus/ (Deficit)	Revenue Surplus/ (Deficit)	Retained Surplus/ (Deficit)
		<u>31/12/2023</u>	<u>For 2023</u>	<u>31/12/2022</u>
		€	€	€
	Schools and Head Office	2,204,007	272,572	1,931,435
	Agency Programmes	1,146,597	(8,883)	1,155,480
	Self-financing Programmes	<u>(876,294)</u>	<u>-</u>	<u>(876,294)</u>
	18	<u>2,474,310</u>	<u>263,689</u>	<u>2,210,621</u>

Signed : 
 Cllr. Keith Connolly
 Chairperson

Signed : 
 Dr. Christy Duffy
 Chief Executive

Date : 20/08/2024

Date : 20/08/24

The notes on pages 16 to 38 form part of these Financial Statements

City of Dublin Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2023

1 Accounting Policies

1.1 Significant Accounting Policies

The basis of accounting and significant accounting policies adopted by City of Dublin Education and Training Board are set out below. They have been applied consistently throughout the year and the preceding year.

1.2 General Information

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.

Community National Schools came under the Patronage of the Education and Training Board with the commencement of the 2016/2017 academic year.

1.3 (a) Basis of Presentation

The financial statements are presented in the form approved by the Minister for Education with the consent of the Minister for Finance and the Minister for Public Expenditure, National Development Plan 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 Employer 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) Asset and Liabilities Recognition

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.

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 specified 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 Education and Training Board either for the Education and Training Board or other organisations.

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

Comparatives

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

**City of Dublin Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2023**

1 Accounting Policies (continued)

(d) Tangible fixed assets

All tangible fixed assets purchased including building, 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) Leases

All lease payments are expensed as incurred.

(g) Retirement Benefits

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Provisions for staff employed since 2013 are included in the Single Public Service Pension Scheme.

Superannuation contributions made by employees in respect of the pre 2013 schemes are retained by the ETB to go towards funding of the Post Primary Schools and Head Office Pay grant as part of agreed Exchequer funding. Contributions paid by members of the Single Scheme are paid over to the Department of Public Expenditure, National Development Plan Delivery and Reform in accordance with the legislation.

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis. Retirement benefits are paid by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions, the calculation of benefits and instructing the NSSO of entitlements. The Department of Education reimburses the National Shared Services Office for pension costs incurred and those costs are reflected in the Department of Education's Vote.

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.

(h) 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. 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, 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.

2 City of Dublin Education and Training Board provides Education and Training as set out below:

Service	Number of Schools/Centres*	Number of Participants**	Number of Beneficiaries***
Primary Level **	2	93	
Second Level	11	3,665	
Further Education and Training (FET)****	28		51,225
Part-time / Night Classes****	11		3,712

From the properties listed below:

* The number of Schools/ Centres from which City of Dublin ETB provides educational service and activities.

** For primary and second level this is based on the academic year enrolment.

*** 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.

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

3 Post Primary Schools and Head Office Receipts	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Education		
-Pay	40,991,162	37,393,066
** -Non Pay	5,052,632	5,362,863
-Associated Programmes	1,356,594	1,801,676
Department of Education -sub total	<u>47,400,388</u>	<u>44,557,605</u>
Tuition fees - Students	687,612	665,539
Irish Public Bodies	63,025	173,225
Bank	485,980	84,455
Other	224,665	351,740
	<u>48,861,670</u>	<u>45,832,564</u>

**The Non Pay receipts include a once- off cost of living measure paid to City of Dublin Education and Training Board in November 2023 to support increased school running costs announced as part of the cost of living measures in Budget 2024.

4 Primary Schools Receipts	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Education	289,266	239,704
Other	77,245	103,705
	<u>366,511</u>	<u>343,409</u>

5 Further Education and Training Receipts	Year ended 31/12/2023 €	Year ended 31/12/2022 €
SOLAS	135,992,948	130,143,689
Department of Education	163,620	128,168
Department of Further and Higher Education, Research, Innovation and Science	12,876	76,528
Department of Foreign Affairs	84,074	-
Leargas/Recoupments	16,041	175,465
Department of Children, Equality, Disability, Integration and Youth / CDYSB	121,058	114,252
Health Service Executive	66,490	66,506
Students	240	54,965
Other	499,148	461,091
	<u>136,956,495</u>	<u>131,220,664</u>

6 Student Support Services Receipts	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Further and Higher Education, Research, Innovation and Science	295,072,621	276,507,881
Department of Education	-	50,657
Irish Universities Association	68,894	-
All Ireland Scholarship Trust	2,127,750	1,785,750
Student/College Refunds	411,411	956,608
Other	1,210	1,448
	<u>297,681,886</u>	<u>279,302,344</u>

7 Youth Service Receipts	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Children, Equality, Disability, Integration and Youth	18,726,923	18,882,913
Department of Health	1,745,001	1,824,044
Department of Education	208,258	152,041
ETBI (Secondments)	19,987	76,102
Other	122,633	375,066
	<u>20,822,802</u>	<u>21,310,166</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

8 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2023 €	Year ended 31/12/2022 €
JCSP Library	Department of Education	732,166	657,060
DEIS Library	Department of Education/ Other	1,395,656	1,393,920
Library Demonstration	Blackrock Education Centre/ Other	99,883	101,549
Examination Supervision	State Examination Commission	149,556	180,285
Seconded Pay Recoupment	Department of Education / Solas / Department of Foreign Affairs	216,509	252,156
Regional Skills Forum	Department of Further and Higher Education, Research, Innovation and Science	123,897	113,192
Integration of Migrant Student	Department of Education/ Other	115,000	115,007
Access for Migrants through Education & Learning	SOLAS/Department of Children, Equality, Disability, Integration and Youth	-	73,245
CE Schemes - ETB Sponsored	Department of Social Protection	322,610	246,266
Leisurepoint	Finglas Sports Development/Other	291,035	284,810
School Meals and Student Provisions	Department of Social Protection	765,195	527,390
Music Generation	Department of Education/Music Generation/Other	394,249	248,901
Students with Disabilities	SOLAS	-	1,358,364
Springboard	Higher Education Authority	42,300	115,650
Skills For Work	SOLAS	-	119,605
Erasmus	Léargas	983,522	227,110
School Completion Programme	TUSLA/Other	1,799,980	1,911,136
Creative Digital Media Zambia	Department of Foreign Affairs	200,000	100,000
Other agency - 4 in Number	Various	261,961	86,721
		7,893,520	8,112,367
Self-Financing Projects			
Taxsaver	Staff	60,960	63,378
Cycle to Work	Staff	75,243	65,568
School Bank	Students	81,449	76,017
PLC Student Related Receipts	Students	1,192,153	1,832,047
SBS - Students	Students	100,453	104,909
Outdoor Education Centre	Department of Education/ Other	-	237
School Activities/Other	Dublin City Council/Other	262,491	446,955
Google Certification Programme	Google	122,500	-
Insurance	Insurers	100,292	52,386
Other self-financing - 13 in Number	Various	252,392	293,254
		2,247,932	2,934,751
Total		10,141,453	11,047,118
9 Capital Receipts		Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Education / Other		1,407,460	10,853,578
SOLAS		4,987,705	1,498,098
		6,395,165	12,351,676

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

10 Post Primary Schools and Head Office Payments	Year Ended 31/12/2023			Year ended
	Pay	Non Pay	Total	31/12/2022
	€	€	€	Total
PAY				€
Instruction	32,231,232	-	32,231,232	29,772,115
Administration	5,752,067	-	5,752,067	5,373,362
Maintenance	2,907,797	-	2,907,797	2,855,105
Less Social Welfare	(264)	-	(264)	(2,355)
	<u>40,890,832</u>	<u>-</u>	<u>40,890,832</u>	<u>37,998,227</u>
NON PAY	-	5,816,935	5,816,935	5,620,743
ASSOCIATED PROGRAMMES				
Student Support Services Fund	60,143	327,316	387,459	710,447
Book Grant	-	118,877	118,877	119,448
DEIS Grant and Home School Liaison	6,558	175,692	182,250	186,329
City Motor Sports	-	113,479	113,479	115,374
ICT Grant	-	131,612	131,612	174,341
EU NRRP Digital Divide Grant	-	58,369	58,369	33,316
Covid19 Support Grants	54,207	176,966	231,173	688,095
DEIS Summer Programme	117,239	551	117,790	58,436
Public Service Reform	187,922	52,582	240,504	207,866
Transition Year	80	68,311	68,391	61,255
Others - 18 in Number	4,352	109,119	113,471	96,069
	<u>430,501</u>	<u>1,332,874</u>	<u>1,763,375</u>	<u>2,450,976</u>
	41,321,333	7,149,809	48,471,142	46,069,946

11 Primary School Payments	Year Ended 31/12/2023			Year ended
	Pay	Non Pay	Total	31/12/2022
	€	€	€	Total
CNS Ancillary Service Grant	60,699	-	60,699	52,696
CNS Capitation Grant	137	158,849	158,986	63,448
Others - 10 in Number	75	108,535	108,610	91,886
	<u>60,911</u>	<u>267,383</u>	<u>328,295</u>	<u>208,030</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

12 Further Education and Training Payments

	Year Ended 31/12/2023			Year Ended 31/12/2022	
	Pay €	Non Pay €	Allowances €	Total €	Total €
Further Education and Training					
PLC Pay	39,297,205	-	-	39,297,205	38,424,445
PLC Student Capitation (ONP)	9,522	248,083	-	257,605	286,659
Co-Operation (SOLAS Funded)	8,335,062	123,623	-	8,458,685	7,807,402
Other FE&Admin Pay SolasFunded	196,703	-	-	196,703	94,155
FE LegacyDual Provis RLC Costs/Other Costs	935,566	324,886	-	1,260,452	1,080,660
VTOS	2,121,860	403,854	3,601,359	6,127,073	6,894,620
Youthreach	6,672,406	1,656,945	1,577,736	9,907,087	9,245,012
Specialist Training Providers (STP)	-	4,657,496	3,212,945	7,870,441	8,367,606
Community Training Centres	3,546,855	2,291,150	1,482,077	7,320,082	7,412,438
TC Staff and Operation Costs	7,044,681	2,014,155	-	9,058,836	9,128,199
Apprenticeship	1,975,077	2,601,463	11,972,445	16,548,985	14,914,248
Adult Literacy Development Fund	5,299,815	2,411,270	-	7,711,085	6,235,416
Back to Education Initiative	2,443,484	385,964	-	2,829,448	2,566,951
Community Education /SPIDAS	3,729,743	1,964,940	-	5,694,683	4,700,136
Innovation Grants	97,424	20,493	-	117,917	113,271
Learner Support/Learners with Disabilities	1,467,809	913,168	-	2,380,977	841,937
Traineeships	595,457	1,657,242	1,200,549	3,453,248	2,845,197
Local Training Initiatives	-	809,309	555,083	1,364,392	1,130,673
Skills Training Long	568	375,803	362,750	739,121	637,479
Vocational Preparation and Training Programme	518	1,107,028	-	1,107,546	1,161,290
Adult Education Guidance Service	742,732	30,872	-	773,604	854,653
Operating Costs Covid-19	738	8,381	-	9,119	903,640
Curriculum Development	61,399	-	-	61,399	-
QOI Authentication	62,190	1,322	-	63,512	-
HEA Tertiary Programme	66,573	165,145	-	231,717	-
Reach Fund	4,903	1,539,482	-	1,544,385	1,055,691
Childcare	541,248	605	-	541,853	515,620
Further Education Support Services	54,783	217,495	-	272,279	590,986
Quality Assurance Further Education	299,382	44,611	-	343,993	396,618
Special Education Needs Initiative (SENI)	214,645	14,606	-	229,252	100,068
Psychological Services	269,216	3,000	-	272,216	285,472
Evening Courses	327,219	92,251	-	419,469	487,755
Skills to Advance	278,830	137,489	-	416,319	152,415
Intensive Tuition	55,769	3,272	-	59,041	269,277
Professional Development (PD) / Technology Enhanced Learning (TEL)	551,616	442,130	-	993,746	653,841
Repairs and Maintenance	-	750,266	-	750,266	733,396
Justice Workshops	-	94,960	100,609	195,569	195,164
PLC Rents	-	169,154	-	169,154	134,199
PLC Student Support Services Fund	420,015	183,212	-	603,227	633,509
Locally Devised Assessments (LDA)	462,352	-	-	462,352	443,647
Skills Training Short	43,279	556,023	34,313	633,614	137,919
Bridging Foundation and Skills Training	7,327	10,486	63,549	81,362	96,124
Operational Costs	718	2,317,005	-	2,317,723	1,567,919
Apprenticeship - Development	61,505	22,767	-	84,272	69,205
Advocate	67,767	-	-	67,767	77,204
PLC Programme Specific Non Pay	-	401,426	-	401,426	288,222
PLC Government Levy	-	400	-	400	2,192
Quality Framework	-	3,218	-	3,218	8,416
CPD, Youthreach and VTOS	-	494	-	494	6,249
Explore programme (DE)	12,154	-	-	12,154	53,638
Skills for work	85,926	36,419	-	122,345	-
Outdoor Education	-	43,832	-	43,832	43,305
Total	88,462,042	31,257,192	24,163,415	143,882,649	134,644,138

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

13 STUDENT SUPPORT SERVICES PAYMENTS

	Year Ended 31/12/2023			Year Ended 31/12/2022	
	Pay €	Non Pay €	Allowances €	Total €	Total €
Scholarships and Bursaries	-	-	5,298,219	5,298,219	3,068,103
SUSI - Operational Costs	5,529,173	5,700,426	-	11,229,599	9,206,476
SUSI - Student Allowance	-	-	280,685,596	280,685,596	266,041,166
SUSI - ICT	282,317	369	-	282,686	333,067
	<u>5,811,490</u>	<u>5,700,795</u>	<u>285,983,815</u>	<u>297,496,100</u>	<u>278,648,812</u>

14 YOUTH SERVICES PAYMENTS

	Year Ended 31/12/2023			Year Ended 31/12/2022	
	Pay €	Non Pay €	Non Pay Grants €	Total €	Total €
Youth Affairs - DE	-	17,807	86,040	103,847	86,040
Youth Affairs - Interim LDTF	-	17,189	1,753,776	1,770,965	1,878,877
Youth Affairs - General	897,527	218,731	1,305,949	2,422,207	3,613,654
Youth Information Centre	-	-	150,045	150,045	152,732
Youth Affairs - Emerging Needs	-	-	5,090	5,090	145,431
Youth Affairs - DCEDIY UBU	372,069	59,443	15,598,588	16,030,100	15,610,336
	<u>1,269,596</u>	<u>313,170</u>	<u>18,899,488</u>	<u>20,482,254</u>	<u>21,487,070</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

15 AGENCIES and SELF-FINANCING PROJECTS

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2023			Year Ended
		Pay	Non Pay	Total	31/12/2022
		€	€	€	Total
JCSP Library	Department of Education	719,410	-	719,310	657,136
Library Demonstration	Blackrock Education Centre/Other	2,636	107,765	110,401	108,440
DEIS Library	Department of Education/ Other	1,406,358	100	1,406,458	1,390,299
Seconded Pay Recoupment	Department of Education	231,721	-	231,721	213,639
Regional Skills Forum	Department of Further and Higher Education, Research, Innovation and Science	97,075	21,195	118,270	108,444
Integration of Migrant Student	Department of Education/ Other	109,659	6,676	116,335	111,677
Access for Migrants through Education & Learning	SOLAS/Department of Children, Equality, Disability, Integration and Youth	43	750	793	168,803
Examination Supervision	State Examination Commission	145,297	-	145,297	131,282
CE Schemes - ETB Sponsored	Department of Social Protection	293,605	132	293,473	241,095
Leisurepoint	Finglas Sports Development	280,876	-	280,876	290,255
School Meals and Student Provisions	Department of Social Protection	-	682,686	682,686	529,874
Music Generation	Department of Education/Dublin City Council/Other	250,305	20,136	270,441	190,614
Students with Disabilities	SOLAS	-	-	-	1,035,951
Springboard	Higher Education Authority	49,871	49,625	99,496	92,054
Skills For Work	SOLAS	-	-	-	119,467
Erasmus	Léargas	40,921	777,094	818,015	318,267
School Completion Programme	TUSLA/Other	1,576,696	322,276	1,898,972	1,572,565
Creative Digital Media Zambia	Department of Foreign Affairs	17,748	54,456	72,204	19,803
Other agency - 8 in Number **	Various	179,741	58,138	237,879	94,848
		5,401,962	2,100,665	7,502,627	7,394,513
SELF-FINANCING PROJECTS					
Taxsaver	Staff	-	59,190	59,190	61,021
Cycle to Work	Staff	-	75,074	75,074	66,133
School Bank	Students	-	99,545	99,545	77,415
PLC Student Related Receipts	Students	2,510	2,654,838	2,657,348	2,347,664
SBS - Students	Students	-	106,674	106,674	47,448
Outdoor Education Centre	Department of Education/ Other	-	-	-	21,366
School Activities/Other	Dublin City Council/Other	43,038	349,137	392,175	397,469
Insurance	Insurers	-	60,654	60,654	24,275
Sportshalls		-	-	-	95,000
Other self-financing - 19 in Number**	Various	138,591	268,685	407,276	519,315
		184,139	3,673,797	3,857,936	3,657,106
Overall		5,586,101	5,774,462	11,360,563	11,051,619

City of Dublin Education and Training Board
Notes to the Financial Statements - Year Ended 31 December 2023

16 Capital Payments

Facility	Expenditure Type	Year ended	Year ended
		31/12/2023	31/12/2022
		€	€
		Total	Total
Clonturk College	2 Storey Modular Build	113,502	-
Clonturk College	Temp Accomodation	219,383	366,139
Clonturk College	Equipment	176,039	-
Clonturk College	Specialist Rooms	7,030,302	1,722,749
Coolock Community College	Autism Unit	623,725	-
Post Primary Schools	Covid-19 Minor Works/Minor Works	130,819	244,775
Presentation College	Temp Accomodation	144,733	3,734,021
City of Dublin ETB Training Centres	Building Works / Equipment	245,577	335,625
Cathal Brugha FET Campus	Cathal Brugha Street	2,041,656	634,391
Further Education Centres	Building Works / Equipment	638,914	931,783
Minor Capital Works (23 in number)	Building Works / Equipment	390,741	708,774
		<u>11,755,391</u>	<u>8,678,257</u>

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

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City of Dublin Education and Training Board
Notes to the Financial Statements - Year Ended 31 December 2023

17 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme									
	Post-Primary Schools and Head Office	Primary Schools	Further Education and Training	Student Support Services	Youth Services	Agencies and Self-financing	Capital	TOTAL Year Ended 31/12/2023	Year Ended 31/12/2022	
	€	€	€	€	€	€	€	€	€	
State Funding Received										
Department of Education	47,390,761	289,266	163,620	-	208,258	2,508,873	1,323,438	51,884,217	58,242,869	
Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) ¹	17,473	-	12,976	295,072,622	-	123,897	-	295,226,868	276,716,616	
SOLAS	-	-	135,995,852	-	18,726,923	555,431	4,987,705	141,538,988	133,196,734	
Department of Children, Equality, Disability, Integration and Youth	-	-	121,058	-	-	10,701	-	18,858,682	18,997,165	
Department of Health	-	-	-	-	1,745,001	-	-	1,745,001	1,824,044	
State Examination Commissions	-	-	-	-	-	149,556	-	149,556	180,285	
TUSLA	-	-	-	-	-	1,767,647	-	1,767,647	1,897,662	
Higher Education Authority	-	-	-	-	-	42,300	-	42,300	115,650	
Department of Social Protection	-	-	-	-	-	1,085,017	-	1,085,017	781,247	
Department of Foreign Affairs	-	-	-	-	-	200,000	-	200,000	284,074	
Léargas	-	-	84,074	-	-	976,521	-	992,563	179,767	
Dublin City Council	-	-	16,041	-	-	288,161	-	294,193	227,110	
Finglas Sports Development	-	-	10,000	-	-	291,035	-	291,035	153,368	
National Centre for Guidance in Education	-	-	-	-	-	99,783	-	99,783	284,810	
Blackrock Education Centre	24,703	-	66,490	-	-	-	-	124,486	175,465	
Health Service Executive	-	-	-	-	-	123,684	-	123,684	121,745	
Music Generation	-	-	5,164	-	-	-	-	5,164	66,506	
DDLETB	-	-	-	-	-	-	-	-	96,916	
Other	37,978	74,745	-	-	19,987	2,288	14,711	149,709	109,574	
	47,470,935	364,010	136,475,176	295,072,622	20,700,169	8,224,893	6,325,855	514,633,640	254,867	
Non State Funding Applied to State-funded Schemes										
All Ireland Scholarship Trust	-	-	-	2,127,750	-	-	-	2,127,750	1,785,750	
Irish Universities Association	-	-	-	68,894	-	-	-	68,894	-	
Screen Ireland	6,230	-	27,536	-	-	-	-	33,766	95,197	
Irish Life	-	-	-	-	-	-	-	-	147,000	
Parents/Students - tuition and repeat exam fees	687,612	-	6,409	-	-	174,369	-	868,389	882,514	
Student/College refunds	-	-	-	411,410	-	-	-	411,410	956,608	
Irish Public Bodies (Capital Release)	63,025	-	-	-	-	-	-	63,025	130,767	
Irish Public Bodies (Dividend)	573	-	136,510	-	-	-	-	137,083	42,457	
Irish Public Bodies - Claim/other	485,980	-	-	-	-	-	-	485,980	84,456	
Bank - interest	147,334	2,500	310,865	1,210	122,634	266,507	69,311	929,360	941,150	
Other	1,390,755	2,500	481,319	2,609,264	122,634	440,875	69,311	5,116,658	5,303,702	
Other Non State Funding										
Parents/Students	-	-	-	-	-	961,572	-	961,572	2,009,552	
Other	-	-	-	-	-	155,118	-	155,118	191,107	
Google	-	-	-	-	-	122,500	-	122,500	-	
Staff	-	-	-	-	-	136,203	-	136,203	128,946	
Irish Public Bodies	-	-	-	-	-	100,292	-	100,292	52,236	
	-	-	-	-	-	1,475,684	-	1,475,684	2,381,840	
Total	48,861,670	366,510	136,956,495	297,681,886	20,822,802	10,141,453	6,395,165	521,225,982	501,407,942	

¹ Included in DFHERIS receipts of €295,226,868 are amounts totalling €154,246 in respect of Regional Skills and the Explore programmes, which were processed by DFHERIS but were funded by the National Training Fund. (€208,735; 2022)

City of Dublin Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2023

18 Source and Use of funds Primary Grantor Department/Office	Project	2023		01/01/2023 ^a		Receipts direct from Grantor ^b		Receipts from other sources		Total Receipts per Operating Statement		Local Funding Transfers		Cash Expenditure per Operating Statement		Change in Liabilities from Donors		Surplus/ (Deficit) per Operating Statement for 2023		31/12/2023			
		Grant Issued	Amount due from/ (due to) Grantor	C	€	C	€	C	€	C	€	C	€	C	€	C	€	C	€	C	€	C	€
Department of Education Primary Schools Post Primary Schools and Head Office	Pay ^b Non-Pay ^b Local Funding Surpluses Associated Programmes	289,266	(239,877)	(289,266)	(77,245)	(77,245)	(366,511)	-	328,295	1,697	328,295	-	-	-	-	-	-	-	-	-	(276,395)	-	
		36,175,270	324,423	(36,175,270)	(4,820,889)	(4,820,889)	(4,096,659)	-	40,800,832	39,265	40,800,832	-	-	-	-	-	-	-	-	-	255,361	-	
		5,052,633	(1,181,280)	(5,052,633)	(1,264,372)	(1,264,372)	(5,317,004)	-	5,816,935	(42,216)	5,816,935	-	-	-	-	-	-	-	-	-	272,572	-	
		-	(2,310,177)	(1,409,177)	(139,331)	(139,331)	(1,548,508)	-	1,769,376	(69,927)	1,769,376	-	-	-	-	-	-	-	-	-	-	(1,459,994)	-
		1,499,177	(8,204,762)	(1,323,438)	(84,022)	(84,022)	(1,407,460)	-	8,259,245	(455,438)	8,259,245	-	-	-	-	-	-	-	-	-	-	(2,165,236)	-
		1,323,438	(59,588)	(247,347)	-	-	(163,620)	-	59,588	-	59,588	-	-	-	-	-	-	-	-	-	-	(1,238,415)	-
		163,620	(247,347)	(163,620)	-	-	-	-	410,967	-	410,967	-	-	-	-	-	-	-	-	-	-	-	-
		208,238	(52,622)	(208,238)	-	-	(208,238)	-	260,661	(3,466)	260,661	-	-	-	-	-	-	-	-	-	-	(3,682)	-
		2,299,795	(176,175)	(2,299,795)	(70,899)	(70,899)	(2,370,694)	-	8,958	(2,352,475)	8,958	-	-	-	-	-	-	-	-	-	-	(185,437)	-
		359,078	(132,005)	(359,078)	(57,431)	(57,431)	(416,509)	-	231,721	(17,952)	231,721	-	-	-	-	-	-	-	-	-	-	(134,744)	-
-	(144,564)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(144,564)	-	
47,080,535	(12,426,972)	(47,080,534)	(6,514,188)	(6,514,188)	(53,594,723)	-	410,967	(60,533,128)	(539,079)	410,967	-	-	-	-	-	-	-	-	-	(5,344,107)	-		
276,507,581	(4,968,465)	(276,507,581)	(2,609,265)	(2,609,265)	(297,651,886)	-	297,436,512	(658,894)	297,436,512	-	-	-	-	-	-	-	-	-	-	(5,842,732)	-		
136,773	29,305	(136,773)	-	-	(136,773)	-	-	130,424	(12,576)	130,424	-	-	-	-	-	-	-	-	-	10,380	-		
136,395,852	(4,869,647)	(136,395,852)	(784,147)	(784,147)	(137,179,999)	-	144,445,053	(660,007)	144,445,053	-	-	-	-	-	-	-	-	-	-	2,533,032	-		
4,987,705	(165,844)	(4,987,705)	-	-	(4,987,705)	-	2,926,147	(16,375)	2,926,147	-	-	-	-	-	-	-	-	-	-	(2,249,777)	-		
141,383,528	(5,032,491)	(141,383,528)	(784,147)	(784,147)	(142,167,704)	-	(660,007)	(142,167,704)	(660,007)	147,371,200	-	-	-	-	-	-	-	-	-	292,254	-		
18,882,913	(679,327)	(18,882,913)	13,371	13,371	(18,869,542)	-	18,445,539	(18,869,542)	18,445,539	-	-	-	-	-	-	-	-	-	-	(1,065,931)	-		
1,745,001	(177,873)	(1,745,001)	-	-	(1,745,001)	-	1,776,055	(1,745,001)	1,776,055	-	-	-	-	-	-	-	-	-	-	(124,852)	-		
149,559	(175,593)	(149,559)	-	-	(149,559)	-	148,597	(149,559)	148,597	-	-	-	-	-	-	-	-	-	-	(76,861)	-		
1,087,895	75,084	(1,087,895)	-	-	(1,087,895)	-	261,522	(1,087,895)	261,522	-	-	-	-	-	-	-	-	-	-	(9,712)	-		
291,035	(591,035)	(291,035)	(291,035)	(291,035)	(591,035)	-	8,322	(591,035)	8,322	-	-	-	-	-	-	-	-	-	-	(533,337)	-		
227,161	(668,244)	(227,161)	(299,065)	(299,065)	(446,226)	-	270,442	(446,226)	270,442	-	-	-	-	-	-	-	-	-	-	(222,015)	-		
193,684	(390,174)	(193,684)	(390,174)	(390,174)	(390,174)	-	1,898,972	(390,174)	1,898,972	-	-	-	-	-	-	-	-	-	-	(1,410,840)	-		
1,740,124	(1,524,123)	(1,740,123)	(59,895)	(59,895)	(1,799,980)	-	191,217	(1,799,980)	191,217	-	-	-	-	-	-	-	-	-	-	(1,410,840)	-		
96,783	(748,725)	(96,783)	(4,499)	(4,499)	(1,000,283)	-	1,499	(1,000,283)	1,499	-	-	-	-	-	-	-	-	-	-	(1,000,283)	-		
98,900	(424,325)	(98,900)	(424,325)	(424,325)	(424,325)	-	249,040	(424,325)	249,040	-	-	-	-	-	-	-	-	-	-	(124,668)	-		
98,522	(877,962)	(98,522)	(98,522)	(98,522)	(98,522)	-	818,516	(98,522)	818,516	-	-	-	-	-	-	-	-	-	-	(79,568)	-		
208,386	(12,396)	(208,386)	(18,386)	(18,386)	(200,000)	-	72,004	(200,000)	72,004	-	-	-	-	-	-	-	-	-	-	(200,000)	-		
18,386	(20,386)	(18,386)	(18,386)	(18,386)	(18,386)	-	20,386	(18,386)	20,386	-	-	-	-	-	-	-	-	-	-	(18,386)	-		
443,698,487	(14,676,392)	(443,698,487)	(3,892,343)	(3,892,343)	(446,590,830)	-	479,486,841	(446,590,830)	479,486,841	-	-	-	-	-	-	-	-	-	-	(8,582)	-		
-	(4,790,038)	-	-	-	(4,790,038)	-	-	(4,790,038)	-	2,756,426	-	-	-	-	-	-	-	-	-	-	(3,562,116)	-	
490,779,022	(31,913,491)	(490,779,022)	(509,243,739)	(509,243,739)	(11,882,222)	-	532,776,395	(11,882,222)	532,776,395	-	-	-	-	-	-	-	-	-	-	263,689	-		
-	-	-	(11,882,222)	(11,882,222)	(521,222,982)	-	-	(521,222,982)	-	263,689	-	-	-	-	-	-	-	-	-	-	(19,335,558)	-	

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

18 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>31/12/2023</u>	<u>31/12/2022</u>
	€	€
Amount due from/ (due to) Grantor at 31 December	(19,335,358)	(31,913,401)
Bank Balance (Page 15)	22,671,592	35,222,005
Third Party Debtors (Note 22)	6,268,870	5,949,289
Pay and Expenses Liabilities (Note 26)	(7,130,794)	(7,047,272)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities	<u>2,474,310</u>	<u>2,210,621</u>

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 funded by direct receipts from grantor of €36,175,270 and anticipated receipts from Retained Superannuation Contributions of €4,818,155. Actual receipts of Retained Superannuation Contributions were €4,815,891 which is €2,264 less than anticipated. This shortfall of €2,264 will be funded by the Department of Education in the 2024 Pay Grant.

c Non Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €5,052,633 (the non pay grant includes a cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2024), prior year receipts credit of €187,452 and forecasted locally raised receipts of €800,000. In 2023 actual locally raised receipts were €1,236,618 resulting in a surplus of receipts of €436,618 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 €509,343,759 above and the total in Note 17 - Funding of €514,633,640 is represented by Retained Superannuation Contributions of €4,815,891 and €473,990 of State Funding classified as receipts from other sources in Note 18.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

19 Current Assets - Recurrent State Grants	31/12/2023	31/12/2022
Amount due from Department of Education	€	€
Pay Grant Underfunding	318,492	321,419
Associated Grants Underfunding	33,642	39,719
Amount due from SOLAS	2,533,032	-
Amount due from Department of Further and Higher Education, Research, Innovation and Science	10,380	29,305

19(b) Current Assets - Recurrent State Grants - Student Universal Support Ireland

Amount due from Department of Further and Higher Education, Research, Innovation and Science	206,527	85,905
Student Support Services Operational Grant	<u>3,102,073</u>	<u>476,348</u>

20 Current Assets - Capital State Grants	31/12/2023	31/12/2022
Amount due from the Department of Education	€	€
	<u>1,462,133</u>	<u>991,830</u>
	<u>1,462,133</u>	<u>991,830</u>

21 Current Assets - Other Recurrent Income	31/12/2023	31/12/2022
Amount due from Other State bodies	€	€
Amount due from Other Non-State bodies	292,868	271,339
	<u>111,554</u>	<u>446,533</u>
	<u>404,422</u>	<u>717,872</u>

22 Current Assets - Third Party Debtors	31/12/2023	31/12/2022
SUSI Grantees *	€	€
Travel Pass	4,694,486	4,349,176
Community Training Centres, Specialist Training Providers, LTIs - Advances	15,798	34,033
Community Employment Scheme	1,159,426	1,163,934
Bank Interest	26,149	49,655
Training Centre Debtors	20,548	17,248
Others	16,552	25,037
	<u>335,911</u>	<u>310,206</u>
	<u>6,268,870</u>	<u>5,949,289</u>

*SUSI Grantees - Overpayments

Opening Overpayments Balance	€4,349,176
Gross Overpayments Identified in 2023	€756,720
Overpayments Recouped in 2023	€411,410
Closing Overpayments Balance	€4,694,486

Of the 11,575 overpayment cases, 5,707 have been closed (money recouped) and 5,868 cases remain open.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

	31/12/2023	31/12/2022
	€	€
23 Current Liabilities - Recurrent State Grants		
Amount due to the Department of Education		
Associated Grants Unspent	2,198,876	2,343,361
Local Receipts / Receivables Excess	1,450,990	1,181,276
Primary Schools Grant Unspent	276,396	239,878
Pay Grant Unspent	63,135	-
Youth Affairs	3,684	52,622
Student Support	-	59,588
Amount due to SOLAS	-	5,116,994
Amount due to Department of Children, Equality, Disability, Integration and Youth	1,065,392	679,327
Amount due to Department of Health	124,553	177,872
Amounts due to Other programme funders	21,000	6,535
23(b) Current Liabilities - Recurrent State Grants - Student Universal Support Ireland		
Amount due to Department of Further and Higher Education, Research, Innovation and Science		
Student Support Services Grants Unspent	6,028,261	5,054,371
	11,232,287	14,911,824
24 Current Liabilities - Capital State Grants	31/12/2023	31/12/2022
	€	€
Amount held for Department Of Education	2,700,553	9,196,596
Amount due to SOLAS	2,240,777	162,844
	4,941,330	9,359,440
25 Current Liabilities - Other Recurrent Income	31/12/2023	31/12/2022
	€	€
Amount held for Other State bodies	4,456,707	4,591,622
Amount held for Others Non-State bodies	3,673,662	5,236,565
	8,130,369	9,828,187
26 Pay and Expense Liabilities	31/12/2023	31/12/2022
	€	€
Expense Liabilities	5,468,241	5,632,352
Pay Liabilities	1,662,553	1,414,920
	7,130,794	7,047,272

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

27 Movement in Other Net Current Assets

	Balance as at 31/12/2023	Balance as at 31/12/2022	Movement in Period
	€	€	€
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	3,102,073	476,348	2,625,725
Increase/(Decrease) in Capital State Grants Receivable	1,462,133	991,830	470,303
Increase/(Decrease) in Other Recurrent Income Receivable	404,422	717,872	(313,450)
Increase/(Decrease) in Third Party Debtors	6,268,870	5,949,289	319,581
	<u>11,237,498</u>	<u>8,135,339</u>	<u>3,102,159</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	11,232,287	14,911,824	3,679,537
(Increase)/Decrease in Capital State Grant Liabilities	4,941,330	9,359,440	4,418,110
(Increase)/Decrease in Other Recurrent Income Liabilities	8,130,369	9,828,187	1,697,818
(Increase)/Decrease in Pay and Expense Liabilities	7,130,794	7,047,272	(83,522)
	<u>31,434,780</u>	<u>41,146,723</u>	<u>9,711,943</u>
 Net Movement			<u><u>12,814,102</u></u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

28	Remuneration	31/12/2023	31/12/2022
		€	€
	(a) Aggregate Employee Benefits		
	Staff Short-term benefits	138,889,910	131,060,384
	Termination benefits	26,580	-
		138,916,490	131,060,384
	(b) Staff Short-Term Benefits		
	Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	138,889,910	131,060,384
		138,889,910	131,060,384

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

Pay range	No. Employees	Cost in 2023*
0 - 59,999	2,502	57,462,380
60,000 - 69,999	265	17,179,197
70,000 - 79,999	305	22,778,573
80,000 - 89,999	236	19,905,506
90,000 - 99,999	129	12,039,477
100,000 - 109,999	27	2,838,392
110,000 - 119,999	27	3,096,347
120,000 - 129,999	16	1,985,543
130,000 - 139,999	8	1,074,965
140,000 - 149,999	-	-
150,000 - 159,999	1	154,771
160,000 - 169,999	-	-
170,000 - 179,999	-	-
180,000 - 189,999	1	183,059
190,000 - 199,999	1	191,699
Total:	3,518	138,889,910

*Cost in 2023 includes employers' PRSI

(c) Termination Benefits

There was one termination benefit settlement during the year for €26,580. (2022 €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.), one Director of Organisation Support and Development (finance), and one Director of Services (SUSI). The total value of employee benefits for the key management personnel excluding employer's PRSI is set out below:

	31/12/2023	31/12/2022
	€	€
Salary	840,887	745,061
Allowances	-	-
Termination Benefits	-	-
	840,887	745,061

(e) Chief Executive Salary and Benefits

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

Basic Salary		
Current CE: Dr Christy Duffy (Feb 2021 to date)	166,207	156,443
Other	-	-
	166,207	156,443

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

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

29	Specific Costs	31/12/2023	31/12/2022
		€	€
	(a) Consultancy		
	The costs of external services under the following headings:		
	Legal (includes general legal advice)	96,690	68,568
	Financial / Actuarial	-	7,930
	Human Resources	127,635	86,835
	Audit Fee (Annual external audit)*	-	184,400
	Other	296,086	144,958
		<u>520,411</u>	<u>492,691</u>
		<u>520,411</u>	<u>492,691</u>
	 * The 2022 audit fee of €101,400 was paid in Q1 2024. The 2023 Audit fee of €101,400 will be paid in late 2024.		
	(b) Legal Costs and Settlements	31/12/2023	31/12/2022
		€	€
	Legal costs and settlements for the year can be analysed under:		
	Legal fees - legal proceedings	47,334	-
	Conciliation and arbitration payments	-	-
	Settlements	43,642	-
		<u>90,976</u>	<u>-</u>
		<u>90,976</u>	<u>-</u>
	The legal costs and settlements figure above relates to 2 separate legal cases (2022: 0).		
	(c) Travel and Subsistence	31/12/2023	31/12/2022
		€	€
	Travel and subsistence costs comprise:		
	Domestic		
	- expenses paid to Board Members	1,105	486
	- expenses paid for Board Members	-	-
	- expenses paid to employees	160,284	97,195
		<u>161,389</u>	<u>97,681</u>
		<u>161,389</u>	<u>97,681</u>
	International		
	- expenses paid to Board Members	-	-
	- expenses paid for Board Members	-	-
	- expenses paid to employees	182,197	37,909
		<u>182,197</u>	<u>37,909</u>
		<u>182,197</u>	<u>37,909</u>
	Total	<u>343,586</u>	<u>135,590</u>
		<u>343,586</u>	<u>135,590</u>
	(d) Hospitality	31/12/2023	31/12/2022
		€	€
	Hospitality costs incurred were:		
	Staff Hospitality	-	4,542
	Other	-	1,200
		<u>-</u>	<u>5,742</u>
		<u>-</u>	<u>5,742</u>

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

30 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 2023 were:

Board member	Statutory Meetings	Attendance at Interview Boards	Conferences / Seminars		Other	Total Expenses	Total Interview Board Fees
			BOM				
	€	€	€	€	€	€	€
Mr. Michael Blanchfield	-	-	-	-	-	-	1,820
Cllr. Mary Callaghan	-	-	-	-	-	-	520
Mr. John Carr	-	-	-	-	-	-	260
Ms. Audrey Cepeda	-	-	-	-	-	-	-
Cllr. Keith Connolly*/**	-	-	-	-	717	717	-
Cllr. Caroline Conroy	-	-	-	-	-	-	-
Cllr. Joe Costello	-	-	-	-	-	-	2,860
Ms. Diane Cronin***	-	-	-	-	-	-	-
Cllr. Anne Feeney	-	-	-	-	-	-	-
Cllr. Vincent Jackson	-	-	-	-	-	-	3,640
Cllr. Dermot Lacey	-	-	-	-	-	-	1,040
John Lyons	-	-	-	-	-	-	-
Dr. Bryan MacDonal***	-	-	-	-	-	-	-
Cllr. Michael MacDonncha	-	-	-	-	-	-	650
Mr. Noel McDonagh	-	-	-	-	-	-	-
Declan Meenagh	-	-	-	-	-	-	-
Dr. Shira Mehlman	-	-	-	-	-	-	1,040
Cllr. Sophie Nicollaud	-	-	-	-	-	-	520
Dr. Noel O'Connor	-	-	-	-	-	-	650
Ms. Joanna Siewierska	-	-	-	-	-	-	-
Cllr. Catherine Stocker	-	-	-	-	-	-	130
Danny Byrne	-	-	-	-	388	388	650
Total	-	-	-	-	1,105	1,105	13,780

*Add additional if needed

*Chairperson from September 2021

**ETBI Representative

***National Parents' Council for ETB Schools

31 Committee Fees

The following fees and expenses were paid to Non- Board Committee members

	31/12/2023	31/12/2022
	€	€
Audit and Risk Committee (ARC) (No. of Non Board ARC members 2023 4, 2022 4)	5,016	4,935
Finance Committee (FC) (No. of Non Board FC members 2023 4, 2022 2)	2,458	3,143
	<u>7,474</u>	<u>8,078</u>

32 Chief Executive's Travel Expenses

	31/12/2023	31/12/2022
	€	€
Domestic Travel	2,900	1,705
Foreign Travel	-	581
	<u>2,900</u>	<u>2,286</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

33 Capital Commitments

At 31 December 2023 City of Dublin ETB had capital commitments of €0 (2022 €8,139,000). All of the above capital expenditure will be Exchequer funded.

34 Lease and Other Finance Commitments

At 31 December 2023, CDETB had payment liabilities under non- cancellable agreements as follows:

	31/12/2023	31/12/2022
	€	€
Payments due:		
Within one year	611,846	944,266
Between two and five years	1,296,817	1,513,101
After 5 years	1,354,171	1,602,428
	<u>3,262,834</u>	<u>4,059,795</u>

35 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 2023.

36 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 €3,862,397 (2022 €3,589,385) which were remitted to the Department of Education.

37 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 and a number of ETBs have prepared and disclosed the cost of retirement benefit obligations in their 2023 Financial Statements. 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.

38 Fraud

Two potential frauds were reported under the City of Dublin ETB's Anti-Fraud and Corruption Policy in November 2022 and May 2023, respectively. The investigation into these matters is ongoing in conjunction with the IAU-ETBs.

39 Irish Adventure Sports Training Trust Ltd (IASTT)

City of Dublin Education and Training Board 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.

City of Dublin in ETB nominates a senior official to be a director of the Trust. IASTT piloted a new outdoor education grants scheme and distributed approximately €100,000 in 2021 leaving €500,000 in the fund. No funds apart from bank charges and audit expenses were distributed in 2022 or 2023.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

40 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 2023, €940.75 was written off on behalf of City of Dublin ETB.

41 Annual Contribution to Education and Training Boards Ireland

City of Dublin ETB made a contribution of €143,544 to ETBI in 2023.

42 Provision of National Service

The City of Dublin Education and Training Board, 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. One of the City of Dublin ETBs Director of FET is the Acting Manager of FESS.
A review is being undertaken of FESS to align the service with FET National Strategy. 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. City of Dublin ETB 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. City of Dublin ETB is responsible for the overall administration of the budget for FESS. The total expenditure including accruals for the FESS programme in 2023 was €479,900.

43 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 20083236.

44 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 2023

45 Property

City of Dublin ETB provides educational service and activities from the properties listed below (45A - 45D inclusive):

45A OWNED			
Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres			
Ringsend College	Cambridge Road, Ringsend, Dublin 4	n/a	n/a
Kylemore College	Kylemore Road, Ballyfermot, Dublin 10	n/a	n/a
Coolock Community College	Barryscourt Road, Coolock Dublin 17	n/a	n/a
Cabra Community College	Kilkieran Road, Cabra, Dublin 7	n/a	n/a
Colaiste Eoin	Cappagh Road, Finglas, Dublin 11	n/a	n/a
St Kevin's College	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Marino College	Marino Mart, Fairview, Dublin 3	n/a	n/a
Clontarf College	Swords Road, Whitehall, Dublin 9	n/a	n/a
Larkin Community College	Champions Avenue, Dublin 1	n/a	n/a
Ellenfield Community College	The Thatch Road, Whitehall, Dublin 8	n/a	n/a
Presentation College	Terenure Park, Dublin 6W	n/a	n/a
City of Dublin Youth Services	70 Morehampton Road, Donnybrook, Dublin 4	n/a	n/a
Administrative Offices			
n/a	n/a	n/a	n/a
Others			
Ballsbridge CFE	Herbert Street, Dublin 2	n/a	n/a
Ballyfermot CFE	Ballyfermot Road, Ballyfermot, Dublin 10	n/a	n/a
Ballyfermot CFE Artsblock	Kylemore Road, Ballyfermot, Dublin 10	n/a	n/a
Colaiste Dhulaigh CFE	Barryscourt Road, Coolock Dublin 17	n/a	n/a
Colaiste Dhulaigh CFE	Springdale Road, Raheny, Dublin 17	n/a	n/a
Colaiste Ide CFE	Cardiffsbridge Road, Finglas, Dublin 11	n/a	n/a
Crumlin CFE	Crumlin Road, Crumlin, Dublin 12	n/a	n/a
Pearse CFE	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Pearse CFE (Marist)	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Inchicore CFE	Emmet Road, Inchicore, Dublin 8	n/a	n/a
Killester CFE	Collins Road East, Killester, Dublin 5	n/a	n/a
Connolly House	North Strand, Dublin 3	n/a	n/a
Plunket College	Swords Road, Whitehall, Dublin 9	n/a	n/a
Liberties College	Mark Alley, Liberties, Dublin 8	n/a	n/a
Liberties College	Bull Alley Street, off Patrick Street, Dublin 8	n/a	n/a
Rathmines CFE	Leinster Road, Rathmines, Dublin 6	n/a	n/a
Harmonstown Youthreach	142 Harmonstown Road, Artane, Dublin 5	n/a	n/a
Cabra Youthreach	Ratoath Road, Cabra, Dublin 5	n/a	n/a
Ballyfermot Training Centre	Ballyfermot Hill, Ballyfermot Dublin 10	n/a	n/a
Finglas Training Centre	Poppintree Industrial Estate, Jamestown Rd, Finglas, Dublin 11	n/a	n/a
Parnell Adult Learning Centre	1 Parnell Square, Dublin 1	n/a	n/a
Pearse Creche	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Whitehall Creche	Swords Road, Whitehall, Dublin 9	n/a	n/a
Clogher Road Sportshall	Clogher Road, Crumlin, Dublin 12	n/a	n/a
St Michael's Sportshall	St Michael's Estate, Inchicore, Dublin 8	n/a	n/a
Psychological Services	25 Temple Road, Dartry, Dublin 6	n/a	n/a
Curriculum Development Unit	99 Marlborough Road, Dublin 4	n/a	n/a
Whitehall Sportsground	Whitehall, Dublin 9	n/a	n/a
Larkin Sportshall	Champions Avenue, Dublin 1	n/a	n/a
Terenure Sportsground	Templeogue Road, Dublin 6	n/a	n/a
45B Property not Owned - Leased			
Category	Location	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres			
Administrative Offices			
Head Office	Town Hall, Merrion Road, Ballsbridge, Dublin 4	Nil	2079
Head Office	1 Pembroke Place, Ballsbridge, Dublin 4	€60,000	20/05/2027
Head Office	2 Pembroke Place, Ballsbridge, Dublin 4	€67,500	19/05/2027
Buildings Maintenance	Camden Row, Dublin 2	Nil	N/A
SUSI	Shelbourne Road, Ballsbridge, Dublin 4	Nil	N/A
Centres			
Colaiste Dhulaigh Greendale	Briarfield Villas, Kilbarrack, Dublin 5	Nil	N/A
Greendale - Kilbarrack Sportshall	Briarfield Villas, Kilbarrack, Dublin 5	Nil	N/A
Crumlin CFE* Beauty School	Crumlin Road, Crumlin, Dublin 12	€117,500	16/10/2031
Inchicore Goldenbridge Convent - Church	Goldenbridge, Inchicore, Dublin 8	€45	2027
Inchicore CFE*	6/7 Emmet Road, Inchicore, Dublin 8	€12,672	31/12/2024
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	€67,500	16/10/2031
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	-
YES Project	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
Malahide Yacht Club	Malahide, County Dublin	€20,000	31/08/2024
Coolock Youthreach (renamed from Kilmore Youthreach)	Clonshaugh Road, Coolock	€20,000	31/10/2039
St Joseph's Adult Literacy Centre	Barry Road, Finglas, Dublin 11	€20,000	01/09/2039
Ballsbridge CFE	Shelbourne Road, Ballsbridge, Dublin 4	Nil	2097
Southside Inner City Adult Education Services	1st Floor, Garland House, 28/30 Rathmines Park, Dublin 6	€43,257	01/08/2031
Cathal Brugha FET Campus	Marlborough Street Building, Dublin 1	Nil	31/12/2024

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2023

45 Property (continued)

45C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Primary level, Post Primary Level and Centres				
Centres				
Whitehall CFE	Mobhi Road, Glasnevin, Dublin 9	Licenced	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	Other	N/A	N/A
Crumlin Childrens Hospital School	Crumlin Childrens Hospital, Dublin 12.	Other	N/A	N/A
Cabra Adult Education Service	Bungalow 1, Marian Campus, Ratoath Road, Dublin	Other	€10,666	31/05/25
Tillys	16 - 18 Sean MacDermott Street	Licenced	€1.00	11/09/2023

45D 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

45E Properties not in use:				
Category	Location	Status	Annual Rent per agreement	Expiry Date
Centres				
Whitehall CFE	Swords Road, Whitehall, Dublin 9	Owned	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.

Licenced - 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 Training Board
Notes to the Financial Statements - Year Ended 31 December 2023

46 Post Balance sheet events

There were no Post Balance Sheet events.

47 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2023 were approved by the Board of City of Dublin Education and Training Board on 27th March 2024.