

City of Dublin Education and Training Board

Financial Statements For The Year Ended 31 December 2024

City of Dublin Education and Training Board

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31 December 2024**

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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, NDP 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:

17/10/2025

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 Practice for the Governance of Education and Training Boards is set out in Circular 0083/2024, which was issued by the Department of Education to all ETBs in November 2024. The Code of Governance was adopted by City of Dublin ETB at its January 2025 meeting.

A new Board was constituted for City of Dublin ETB in September 2024, and at its meeting of 19th September 2024, 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 the Audit and Risk Committee (ARC) who met four times in 2024. The work programme of the ARC included consideration of:

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C & AG)
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- 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 2024 and 2025.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 13th of March 2025.

Finance Committee

The Board's oversight of the system of internal control is also informed by the work of the Finance Committee who met four times in 2024. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2024 (AFS)
- Recommendation to the Board of AFS 2024
- Periodic Income and Expenditure reports.

The Chief Executive and Director of OSD reported to the Finance Committee in 2024 and 2025.

The Finance Committee reviewed the Annual Financial Statements 2024 on 25th of March 2025 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 2024 with the final reports issued in the period from the 1st January 2024.

An audit of the REACH Fund began in December 2022. The final report was received from IAU-ETBs in February 2024 and was presented to the Audit and Risk Committee in May 2024. The overall finding of the report was that there was an adequate system of control in place. A total of 4 recommendations with 6 associated actions were made - 2 medium (4 actions) and 2 low (2 actions). 5 actions have been implemented and 1 low risk action has been partially implemented.

An audit of the ESOL Programme (English for speakers of other languages) began in November 2023. The final report was received from IAU-ETBs on the 2nd of April 2025 and was presented to the Audit and Risk Committee on 1st May 2025. The overall finding of the report was that there was an adequate system of control in place. A total of 9 recommendations were made with 16 associated actions - 1 high (2 actions), 7 medium (12 actions) and 1 low (2 actions). 2 high risk actions are in progress, 3 medium risk actions have been implemented and 9 are in progress and 2 low risk actions have been implemented.

The following internal audit reviews were carried out or commenced in the period from the 1st January 2024 – 31st December 2024.

An audit of Capital Projects in City of Dublin ETB began in April 2024. The final report was received from IAU-ETBs on the 11th March 2025 and was presented to the Audit and Risk Committee on the 1st of May 2025. The overall finding of the report was that there was a comprehensive system of control in place. No high risk recommendations were made. A total of 6 recommendations were made with 9 associated actions – 2 medium risk (4 actions) and 4 low risk (5 actions). 4 medium risk actions and 4 low risk actions have been implemented with one low risk action in progress.

An audit of the City of Dublin ETBs Training Centres began in September 2024 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk Committee upon completion.

An audit of Public Sector Cyber Security Baseline Standards Framework Implementation: Information Security Management System (ISMS) Audit Areas 1-3 commenced in October 2024 to incorporate City of Dublin ETB with a simultaneous but separate audit process to cover SUSI. The final reports were both issued on 7th May 2025 and will be discussed by the Audit and Risk Committee at its meeting in November 2025. Both reports advised an Adequate audit opinion. Recommendations will be progressed through the Baseline Standards process as detailed under Sectoral audits below.

An audit of Associated/Targeted Grants for schools in City of Dublin began in November 2024 and is currently ongoing. The finalised report will be presented to the Audit and Risk Committee upon completion.

Sectoral audits

In February 2024, the Audit and Risk Committee 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 the 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 the Audit and Risk Committee who will be updated throughout the process.

Internal Audit Unit - ETBs conducted an internal audit to ascertain the implementation status of previous IAU recommendations in all 16 Education and Training Boards. The audits took place between 2019 and 2023. The Sectoral report was issued in June 2024 to the Chief Executive and the Chairperson of the Audit and Risk Committee. The presentation of the report was deferred to enable the new Audit and Risk Committee members to familiarise themselves with their role and avail of training in January 2025. The report was discussed by the Audit and Risk Committee at their meeting on the 13th March 2025. The IAU report showed significant progress made by the ETB Sector in implementing internal audit recommendations and noted in the report that the recommendations not implemented largely related to on-going sectoral issues that require input from wider sector stakeholders.

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 Government 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 more than fifty sites engaged in procurement activity.

Non-compliance with procurement guidelines

The amount of non-compliant procurement in 2024 amounted to €700,425 (excl VAT). A breakdown of this figure is set out in the following table: -

Spend Category	€ Amount Ex VAT
Industrial / Hardware Supplies	60,271
Managed Hosting SUSI	227,549
Managed Print Services	348,035
Venue Hire	64,570
	€700,425

Of the total €700k non-compliance, €473k 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 €227k was in respect of a contract that had to be extended beyond the original expiry date due to the requirement for an extended timeline for the replacement procurement process.

In terms of remedial action taken, City of Dublin ETB has completed or is actively involved in a tendering process which will result in a reduction of approximately €352k in the non-compliance figure (details below).

<u>Tenders underway or completed in 2024/2025</u>	€ Amount Ex VAT	Tender Status
Managed Hosting Services SUSI	227,549	Completed Dec 24
Industrial / Hardware Supplies	60,271	To be published Sep 25
Venue Hire	64,570	To be published Sep 25
Reduction in Non-Compliance in 2025	€352,390	

It is anticipated that, in the course of 2025, City of Dublin ETB will review procurement options to address the remaining area of non-compliance.

The City of Dublin ETB Corporate Procurement Plan for 2024-25 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. The May 2023 investigation is ongoing. The investigation report in relation to the November 2022 fraud case has been issued by the IAU-ETBs and is under review by the Audit and Risk Committee and the Senior Leadership team.

Protected disclosures

City of Dublin ETB received no protected disclosures in 2024 under the Protected Disclosure Act 2014.

Risk Management

City of Dublin ETB has a Corporate Risk Management policy in place across the organisation. The risk register was reviewed at meetings of the Audit and Risk Committee in 2024 and the Committee continues to monitor the development of the City of Dublin ETB Strategic Risk Management plan.

Issues progressing at Sectoral level

Single Public Services Pension Scheme

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. 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 2024. Pension benefit statements were produced for 76% of members in City of ETB who paid SPS contributions and earned SPS referable amounts during the period 2013 to 2023. The remaining statements were provided in 2025.

ESBS – Pensions Improvement Programme

A dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The Pensions Improvement Programme Team are assisting with a number of projects including, but not limited to:

- **PeopleXD Development and Testing** to address incorrect calculation of pension contributions, referable amounts, inclusion of part time service in pension module along with other required updates to the Pension Module;
- Working group for **NSSO Pensioners** to facilitate improved communications between NSSO and ETBs in relation to ETB pensioners, with the cleansing of ETB Pensioner data and the application of the pension increases being the current priority;
- **SPS Project** to address the remediation of pension contributions, calculation of referable amounts; preparation of databank returns and issuing of Pension Benefit Statements;
- **Part Time Service History & Pensionable Remuneration for legacy scheme members.**

The ESBS/ETB Pensions User Group has been established and meets monthly to discuss pension issues and provide clarifications and support on the use of the CoreHR Pensions module in particular. ESBS Pensions and Ops teams have identified a number of areas on PeopleXD in the pension schemes for cleansing and are working their way through them and sending items to ETBs for their review and update. Once this is completed, a full suite of reports will be created to carry out quality control checks regularly on the data.

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. All 16 ETBs have completed this project. This means that each ETB has issued cumulative benefit/leavers statements from 2013 to 2024 and produced databank files from 2013 to 2024. The SPS remediated data is currently in a data lake and ESBS are working to upload this data to PeopleXD. Development work is ongoing on the PeopleXD system to allow the 2025 statements to be produced directly from the system on or before the statutory deadline of June 2026.

ETB Pensioners Migration to payment by ESBS

ESBS ETB Payroll team commenced the process of migrating all ETB Pensioners to ESBS Payroll (in excess of 9,700 Pensioners in payment by NSSO). This project was formally commenced with approval from the Steering Group on 20th June 2024 and the pension payroll went live in June 2025.

ETB Payroll Shared Services

The Education Shared Business Service (ESBS) Centre has been established to deliver shared services for the Education and Training Board sector. All 16 ETBs are now on Payroll Shared Services with the last ETB to migrate being Donegal ETB in February 2024.

Expenses including Travel and Subsistence

ESBS is working with ETBs to finalise the migration of Expense payments to the Payroll Shared Service run by ESBS. 11 ETBs have now migrated their T&S function to ESBS and the remaining 5 ETBs will migrate during 2025. Those 5 ETBs are Louth-Meath ETB; Kildare-Wicklow ETB; City of Dublin ETB; Cork ETB and Limerick-Clare ETB. City of Dublin completed the migration on the 23rd of June 2025.

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.

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. All 16 ETBs have been consolidated onto the same financial management system platform. Each ETB has their own separate instance of the financial management system. City of Dublin ETB completed the migration to the DCS/SUN solution on the 1st of January 2024 as planned. All ETBs are being migrated across to Finance Shared Service on a phased basis through to the end of 2026.

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 €834,974 including adjustments in respect of prior years, are reported for the period to 31 December 2024. Refunds from students and colleges amounted to €350,104.

SUSI grant expenditure for the 2023-24 academic year was €288m. The value of overpayments reported for the period to 31 December 2024 equates to approximately 0.29% of the 2023-24 grant expenditure. The remaining total cumulative balance of grant overpayments not recovered up to 31 December 2024 was €5,179,357.

Integrated Grant Processing System (IGPS)/MySUSI Project

The IGPS/MySUSI project has aimed to modernise our core processes and deliver a scalable and sustainable ICT solution for Student Universal Support Ireland (SUSI). While the project has not yet achieved its ultimate objective, the journey has created a substantial body of knowledge, documentation, and organisational learning that will directly benefit the project moving forward.

The initial budget for the IGPS project (Phase 1) as laid out in the original business case in 2015 was €2.2 million. Following a review in 2019 this budget was increased to €4.6 million with delivery of the project expected in April 2021. In 2021 this budget was increased to €4.8 million.

The IGPS project faced ongoing delivery and performance issues, leading to a recovery plan initiated in early 2019. Despite remediation efforts, further delays occurred through 2020–2021, with only a partially completed solution delivered for testing. As a result, the contract with the vendor was terminated in October 2021.

Phase 1 of the project ran from late 2015 to 30 April 2022, with costs of €3.8 million incurred during that period. It had been anticipated that these costs would deliver ongoing value, with the expectation that the existing infrastructure and underlying codebase could be reused. However, a pre-market consultation carried out in June 2023 highlighted the importance of fully exploring available market alternatives. The consultation concluded that the bespoke solution and rules engine being pursued were overly complex and lacked the necessary flexibility. As a result, the codebase and infrastructure provided by the vendor at that time have been decommissioned, with €1.15 million of total IGPS expenditure paid to that vendor now considered of no value.

The remaining project investment of €2.65 million has delivered substantial and demonstrable benefit to the organisation. This expenditure contributed to the development of essential artefacts, documentation, and process improvements that continue to underpin the MySUSI project (Phase 2). These include the definition of detailed business requirements, process mapping, establishment of governance and reporting structures, and the enhancement of project management capability. Furthermore, the knowledge and insights gained through the IGPS (Phase 1) have directly informed the strategic direction of MySUSI (Phase 2), enabling a more evidence-based and cost-effective approach to procurement and design. The analysis conducted on third party business rules engine and organisational learning was found to have enduring value and will be brought forward to inform the new solution design.

The independent “lessons learned” review of the IGPS project, conducted in March 2022, provided valuable insights into the challenges of delivering an ICT programme of this scale and served as a catalyst for significant organisational learning and change within the project. Issues faced in IGPS (Phase 1) in areas such as planning, requirements definition, vendor performance, and vendor management have provided a deeper understanding of what is needed as the project moves forward. The lessons learned have been carefully documented, reviewed quarterly, and acted upon, ensuring that the MySUSI project benefits from clearer processes, stronger governance, and more effective engagement with technology and suppliers.

As a result of these efforts over the last number of years, the MySUSI project (Phase 2) is better equipped with a comprehensive set of tools, frameworks, and artefacts that provide a strong foundation for a successful delivery. These include the adoption of a lessons learned tracker, improved procurement strategies, robust data governance, detailed process maps, and a proof-of-concept work on a business rules engine. The adoption of Microsoft DevOps, the preference for a low-code SaaS/PaaS platform, and the use of modern cloud-based architecture, places the project in positive position as it moves through the Peer Review Group process.

The transition from IGPS to MySUSI project came with the introduction of annual budgets with a total Pay and Non-Pay Budget of €3 million and a Capital Budget of €3.5 million allocated from 2022 to 2024. The cost incurred for this phase of the project from 1st May 2022 to 31st December 2024 is €2.6 million much of which has contributed to the analysis of developing a future-proof solution. Key activities included the premarket consultation exercise to assess market options, preparation of a comprehensive business case, establishment of robust governance structures, development of procurement documentation, and engagement with industry and government stakeholders. The phase also delivered an Organisation Design Review and a new Data Strategy for SUSI.

As of 31 December 2024, MySUSI remains in a pre-project/initiation stage, focused on confirming solution viability before further investment. A draft business case has been reviewed by the Peer Review Group, with formal approval pending. Governance structures and key project controls, including a RAID log, are in place. Expenditure and budgetary requirements are presented to the steering and peer review groups as part of the business case. Funding for the project comes from the DFHERIS budget allocation and is confirmed to the MySUSI project through annual budget allocation letters. Expenditure against the budget allocation is monitored and reported monthly to the project board and the steering group. Approval of the business case will mark the formal start of the project, enabling detailed planning and procurement.

Although the IGPS phase of the project did not achieve all its objectives, it has created a legacy of assets, as demonstrated above, that ensures the MySUSI project in a stronger position than before, ensuring that future delivery of the project is realistic and aligned with SUSI's strategic goals.

All figures quoted above are inclusive of VAT.

Data Protection Commission Inquiry

SUSI has cooperated with a Data Protection Commission (DPC) Inquiry into a data breach notified by SUSI in 2018 concerning the SUSI website. This inquiry has reached its conclusion with the DPC finding City of Dublin ETB had infringed on Articles 5(1)(f), 32(1), 32(2), 33(1), 34(1) and 34(4) of the General Data Protection Regulations. The DPC exercised a number of corrective measures on foot of the infringements found in the inquiry with fines totalling €125,000 applied. In reaching their decision the DPC commended the tenor and tone of City of Dublin ETB's engagement with the DPC since being presented with the DPC's proposed findings in a draft version of its decision. These fines, totalling €125,000, are substantially lower than the fining range proposed in the draft decision, the maximum of which was €210,000.

To address the weaknesses outlined by the DPC under Articles 5(1)(f) and 32(1) GDPR, SUSI launched a new website in 2023 with a certified ISO 27001 provider.

In response to the weaknesses identified by the DPC under Article 32(2) of the GDPR, SUSI have developed a Data Safeguarding Document that sets out the safeguards, processes, and procedures implemented by SUSI to support and strengthen our data protection policies. SUSI have also reviewed and updated their Record of Processing Activities and Data Retention Schedules for 2025. In relation to risk, SUSI carry out Data Protection Impact Assessments for any new processing of data or changes to existing processes technical or otherwise.

In response to the weaknesses identified by the DPC under Article 33(1), 34(1) and 34(4) of the GDPR, SUSI carry out extensive data protection training with all SUSI and SUSI Support Desk staff annually. This training includes modules of Data Breach Prevention and Data Breach Reporting. SUSI staff also receive monthly cyber security training.

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 13th March 2025, conducted a review of the effectiveness of the system of internal financial control for year ended 31st December 2024 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 13th March 2025. 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 2024 and year to date March 2025, 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 and Risk Committee presented a report (verbally and by written report) on the review of controls to the Board on 27th March 2025.
- A review of Governance and Control activities in 2024 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 (SUSI) to the Board
 - Reports from the Chief Executive and Directors of OSD 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 the 18th September 2025.

Signed: _____

Cllr. Keith Connolly

Chairperson

Date: _____



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

Report for presentation to the Houses of the Oireachtas

City of Dublin Education and Training Board

Opinion on the financial statements

I have audited the financial statements of City of Dublin Education and Training Board for the year ended 31 December 2024 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 2024 and the state of affairs of the Board at 31 December 2024, and
- the financial statements are in accordance with the accounting policies directed by the Minister for Education and Youth.

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.

Student grant administration

City of Dublin Education and Training Board 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 Board's Student Universal Support Ireland (SUSI) Unit.

Grant overpayments

Note 22 to the financial statements discloses that student grant overpayments totaling €5.18 million were outstanding at 31 December 2024, and were recognised in the statement of current assets and liabilities as debts for recovery. Approximately €2.8 million of that figure was outstanding for over six years, with €2.2 million considered by the Board as outside the statute of limitations for recovery. 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 amount as unrecoverable.

ICT project delay and cost increase

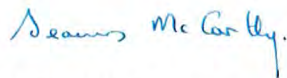
The statement on internal control outlines the progress on a project to modernise the student grant processing system. The project commenced in 2015, with an initial approved budget of €2.2 million (including VAT). Project delays occurred for a variety of reasons. The business case was reviewed on a number of occasions, and the project scope, delivery approach and budget were revised. Up to the end of 2024, the Board had incurred costs of €6.4 million on the planned system modernisation project, now branded MySUSI. The Board has stated that, as of end 2024, MySUSI remains in a pre-project/initiation phase, focused on confirming solution viability before further investment is incurred.

Data Protection Commission fine

The statement on internal control discloses that the Data Protection Commission imposed administrative fines totaling €125,000 for a data breach that occurred in 2018 in relation to the SUSI website. The Commission ordered the Board to bring its processing into compliance with the security requirements of the General Data Protection Regulation. A new SUSI website was launched in 2023.

Non-compliance with procurement rules

The statement on internal control discloses that, in 2024, 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 further reduce the extent of non-compliance.



Seamus McCarthy
Comptroller and Auditor General

24 October 2025

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.

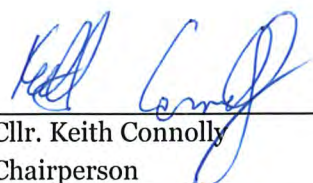
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

City of Dublin Education and Training Board

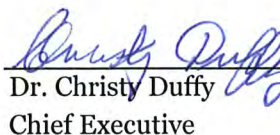
Operating Statement For The Year Ended 31 December 2024

	Note	Year ended 31/12/2024	Year ended 31/12/2023
RECEIPTS		€'000	€'000
Post Primary Schools and Head Office Grants	3	56,214	51,169
Primary School Grants	4	424	367
Further Education and Training Grants	5	154,866	136,956
Student Support Services Grants	6	320,691	297,682
Youth Services Grants	7	21,138	20,823
Agencies and Self-Financing Projects	8	7,709	7,834
Capital	9	11,587	6,395
		<u>572,629</u>	<u>521,226</u>
PAYMENTS			
Post Primary Schools and Head Office	10	54,650	50,757
Primary School	11	267	328
Further Education and Training	12	153,531	143,883
Student Support Services	13	319,801	297,496
Youth Services	14	21,635	20,482
Agencies and Self-Financing Projects	15	8,141	9,075
Capital	16	7,196	11,755
		<u>565,221</u>	<u>533,776</u>
Cash Surplus/(Deficit) for Year		7,408	(12,550)
Movement in Other Net Current Assets	27	<u>(8,898)</u>	<u>12,814</u>
Accrual Revenue Surplus/(Deficit) for Year	18	(1,490)	264
Revenue Surplus/(Deficit) at 1 January		2,474	2,210
Revenue Surplus/(Deficit) at 31 December		<u>984</u>	<u>2,474</u>

Signed :


Cllr. Keith Connolly
Chairperson

Signed :


Dr. Christy Duffy
Chief Executive

Date :

17/10/2025

Date :

17/10/2025

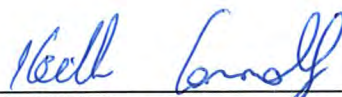
The notes on pages 18 to 40 form part of these Financial Statements

City of Dublin Education and Training Board

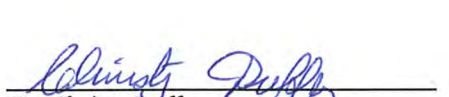
Statement of Current Assets and Current Liabilities as at 31 December 2024

	Note	31/12/2024	31/12/2023
		€'000	€'000
Current Assets			
Recurrent State Grants	19	185	3,102
Capital State Grants	20	465	1,462
Other Recurrent Income	21	294	404
Third Party Debtors	22	6,757	6,269
Bank Balance		30,079	22,671
		<u>37,780</u>	<u>33,908</u>
Current Liabilities			
Recurrent State Grants	23	12,077	11,232
Capital State Grants	24	8,486	4,941
Other Recurrent Income	25	7,430	8,130
Pay and Expense liabilities	26	8,803	7,131
		<u>36,796</u>	<u>31,434</u>
Net Current Assets / (Liabilities)		<u>984</u>	<u>2,474</u>
Represented by			
Revenue Surplus / (Deficit)		<u>984</u>	<u>2,474</u>

		Accrual	
		Retained Surplus/ Revenue Surplus/ Retained Surplus/	
		(Deficit) (Deficit)	(Deficit)
		31/12/2024 For 2024 31/12/2023	
		€'000 €'000 €'000	
Programme			
Schools and Head Office		3,104 900 2,204	
Agency Programmes		180 (966) 1,146	
Further Education Programmes		(2,320) (2,320) -	
Self-financing Programmes		20 896 (876)	
	18	<u>984 (1,490) 2,474</u>	

Signed : 
Cllr. Keith Connolly
Chairperson

Date : 17/10/2024

Signed : 
Dr. Christy Duffy
Chief Executive

Date : 17/10/2025

The notes on pages 18 to 40 form part of these Financial Statements

City of Dublin Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2024

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, NDP Delivery and Reform. They consist of an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the Financial Statements including Accounting Policies.

(b) Revenue and Expenditure Recognition

Revenue

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

Other receipts are recognised on a cash basis.

Expenditure

Pay

Pay expenditure is recognised on a cash basis. Pay represents remuneration to employees including 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 2024

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 **	4	271	-
Second Level	11	3,741	-
Further Education and Training (FET)****	28	-	68,634
Part-time / Night Classes****	9	-	3,658

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 2024

3 Post Primary Schools and Head Office Receipts	Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
Department of Education		
-Pay	44,676	40,991
** -Non Pay	5,222	5,053
-Associated Programmes	4,850	3,664
Department of Education -sub total	54,748	49,708
Tuition fees - Students	787	688
Irish Public Bodies	63	63
Bank	419	486
Other	197	224
	<u>56,214</u>	<u>51,169</u>
**The Non Pay receipts include a once- off cost of living measure paid to City of Dublin Education and Training Board in November 2024 to support increased school running costs announced as part of the cost of living measures in Budget 2025.		
4 Primary Schools Receipts	Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
Department of Education	397	290
Other	27	77
	<u>424</u>	<u>367</u>
5 Further Education and Training Receipts	Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
SOLAS	153,931	135,993
Department of Education	168	164
Department of Further and Higher Education, Research, Innovation and Science	-	13
Department of Foreign Affairs	86	84
Department of Children, Equality, Disability, Integration and Youth / CDYS	189	121
Health Service Executive	82	66
Students	42	-
National Tertiary Office	54	33
ETBI	65	-
Other	249	482
	<u>154,866</u>	<u>136,956</u>
6 Student Support Services Receipts	Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
Department of Further and Higher Education, Research, Innovation and Science	315,195	295,073
Irish Universities Association	81	69
All Ireland Scholarship Trust	2,098	2,128
Higher Education Authority	2,893	-
Student/College Refunds	421	411
Other	3	1
	<u>320,691</u>	<u>297,682</u>
7 Youth Service Receipts	Year ended 31/12/2024 €	Year ended 31/12/2023 €
Department of Children, Equality, Disability, Integration and Youth	18,908	18,727
Department of Health	1,770	1,745
Department of Education	250	208
Other	210	143
	<u>21,138</u>	<u>20,823</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

8 Agencies and Self Financing Project Receipts		Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
Library Demonstration	Blackrock Education Centre/ Other	122	100
Examination Supervision	State Examination Commission	172	149
	Department of Education / Solas / Department of		
Seconded Pay Recoupment	Foreign Affairs	261	216
	Department of Further and Higher Education,		
Regional Skills Forum	Research, Innovation and Science	124	124
Access for Migrants through Education & Learning	Department of Children, Equality, Disability, Integration and Youth	176	-
CE Schemes - ETB Sponsored	Department of Social Protection	274	323
Leisurepoint	Finglas Sports Development/Other	112	291
School Meals and Student Provisions	Department of Social Protection	922	765
Music Generation	Department of Education/Music Generation/Other	445	394
National Tertiary Office	Higher Education Authority	110	-
Erasmus	Léargas	1,288	984
School Completion Programme	TUSLA/Other	2,091	1,800
Creative Digital Media Zambia	Department of Foreign Affairs/Other	2	200
Dublin City Summer Programme	Dublin City Council	129	184
Other agency - 6 in Number	Various	49	121
		6,277	5,651
Self-Financing Projects			
Taxsaver	Staff	59	61
Cycle to Work	Staff	109	75
School Bank	Students	103	81
PLC Student Related Receipts	Students	571	1,192
Books/Examination fees	Students	51	101
School Activities/Other	Dublin City Council/Other	211	262
Google Certification Programme	Google	-	123
LDTF	CDYS	10	10
Insurance	Insurers	54	100
Other self-financing - 14 in Number	Various	264	178
		1,432	2,183
Total		7,709	7,834
9 Capital Receipts		Year ended 31/12/2024 €'000	Year ended 31/12/2023 €'000
Department of Education / Other		4,703	1,407
SOLAS		6,884	4,988
		11,587	6,395

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

10 Post Primary Schools and Head Office Payments		Year Ended 31/12/2024			Year ended 31/12/2023
PAY		Pay €'000	Non Pay €'000	Total €'000	Total €'000
	Instruction	35,211		35,211	32,231
	Administration	6,273		6,273	5,752
	Maintenance	2,866		2,866	2,908
	Less Social Welfare	(17)		(17)	(0)
		44,333	-	44,333	40,891
NON PAY		-	5,944	5,944	5,817
ASSOCIATED PROGRAMMES					
	Student Support Services Fund	55	282	337	388
	Book Grant	-	50	50	119
	Free Junior Cycle Schoolbooks Grant	8	390	398	-
	DEIS Grant and Home School Liaison	3	171	174	182
	DEIS/JCSP Library	2,223	1	2,224	2,126
	Integration of Migrant Student	66	85	151	116
	City Motor Sports	-	118	118	113
	ICT Grant	-	113	113	132
	EU NRRP Digital Divide Grant	-	45	45	58
	Covid19 Support Grants	-	-	-	231
	DEIS Summer Programme	148	5	153	118
	Public Service Reform	49	106	155	241
	Transition Year	-	213	213	68
	Inspire project	-	12	12	35
	P-Tech	-	11	11	9
	Bus Escorts	51	-	51	-
	Others - 11 in Number	-	168	168	113
		2,603	1,770	4,373	4,049
		46,936	7,714	54,650	50,757

11 Primary School Payments		Year Ended 31/12/2024			Year ended 31/12/2023
		Pay €'000	Non Pay €'000	Total €'000	Total €'000
	CNS Ancillary Service Grant	44	-	44	61
	CNS Capitation Grant	-	141	141	159
	Others - 9 in Number	25	57	82	108
		69	198	267	328

City of Dublin Education and Training Board
Notes to the Financial Statements - Year Ended 31 December 2024

12	Further Education and Training Payments	Year Ended 31/12/2024			Year Ended 31/12/2023
		€'000 Pay	€'000 Non Pay	€'000 Allowances	€'000 Total
	Further Education and Training				
	PLC Pay	39,523	0	-	39,523
	PLC Student Capitation (ONP)	-	285	-	285
	PLC Fees	-	1,008	-	1,008
	Co-Operation (SOLAS Funded)	9,566	92	-	9,658
	Other FE&Admin Pay SolasFunded	380	-	-	380
	FE LegacyDual Provis RLC Costs/Other Costs	853	280	-	1,133
	VTOS	1,200	94	3,319	4,613
	Youthreach	7,286	1,154	2,170	10,610
	Specialist Training Providers (STP)	-	4,796	3,166	7,962
	Community Training Centres	3,350	2,326	2,043	7,719
	TC Staff and Operation Costs	7,588	810	-	8,398
	Apprenticeship	2,259	4,741	12,475	19,475
	Adult Literacy/ESOL	7,178	2,409	-	9,587
	Back to Education Initiative	2,789	210	-	2,999
	Community Education	3,955	1,771	-	5,726
	Innovation Grants	37	32	-	69
	Learner Support/Learners with Disabilities	2,402	1,574	-	3,976
	Traineeships	1,360	1,095	1,567	4,022
	Local Training Initiatives	-	945	710	1,655
	Skills Training	36	1,609	472	2,117
	Enhanced student capitation (VPTP)	1	1,019	-	1,020
	Adult Education Guidance Service	724	23	-	747
	Operating Costs Covid-19	-	-	-	-
	Curriculum Development	231	3	-	234
	QQI Authentication	0	99	-	99
	HEA Tertiary Programme	209	80	-	289
	Reach Fund	-	1,360	-	1,360
	Childcare	492	-	-	492
	Further Education Support Services	53	386	-	439
	Quality Assurance Further Education	198	65	-	263
	Special Education Needs Initiative (SENI)	149	42	-	191
	Psychological Services	280	11	-	291
	Evening Courses	256	88	-	344
	Skills to Advance	625	121	-	746
	Professional Development (PD) / Technology				
	Enhanced Learning (TEL)	560	382	-	942
	Repairs and Maintenance	-	767	-	767
	Justice Workshops	-	90	107	197
	PLC Rents	-	160	-	160
	PLC Student Support Services Fund	465	346	-	811
	Locally Devised Assessments (LDA)	501	1	-	502
	Bridging Foundation and Skills Training	3	6	111	120
	Operational Costs	1	2,156	-	2,157
	Apprenticeship - Development	73	5	-	78
	Advocate	71	-	-	71
	PLC Programme Specific Non Pay	-	155	-	155
	Explore programme (DE)	-	-	-	-
	NZEB	-	18	-	18
	Skills for work	79	39	-	118
	Outdoor Education	-	5	-	5
	Total	94,733	32,658	26,140	153,531
					143,883

In 2024 there was an overall overspend on SOLAS funded programmes of €2,320,000 which includes an accrued amount of €798,000 relating to backdated Adult Educator conversion costs. This overspend is reflected as a deficit in the Statement of Assets and Liabilities.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

13 STUDENT SUPPORT SERVICES PAYMENTS

	Year Ended 31/12/2024			Year Ended 31/12/2023	
	Pay	Non Pay	Non Pay Grants	Total	Total
	€'000	€'000	€'000	€'000	€'000
Scholarships and Bursaries	-	213	7,886	8,099	5,298
SUSI - Operational Costs	5,956	5,513	-	11,469	11,230
SUSI - Student Allowance	-	-	300,052	300,052	280,685
SUSI - ICT Project (IGPS/MySUSI)	160	21	-	181	283
	6,116	5,747	307,938	319,801	297,496

14 YOUTH SERVICES PAYMENTS

	Year Ended 31/12/2024			Year Ended 31/12/2023	
	Pay	Non Pay	Non Pay Grants	Total	Total
	€'000	€'000	€'000	€'000	€'000
Youth Affairs - DE	-	172	90	262	104
Youth Affairs - Interim LDTF	-	68	1,704	1,772	1,771
Youth Affairs - General	861	156	1,147	2,164	2,422
Youth Information Centre	-	-	109	109	150
Youth Affairs - Emerging Needs	-	-	-	-	5
Youth Affairs - DCEDIY UBU	183	33	16,777	16,993	16,030
Youth Affairs - Other	-	-	335	335	-
	1,044	429	20,162	21,635	20,482

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

15 AGENCIES and SELF-FINANCING PROJECTS

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2024			Year Ended 31/12/2023	
		Pay	Non Pay	Total	Total	Total
		€'000	€'000	€'000	€'000	€'000
Library Demonstration	Blackrock Education Centre/Other	-	98	98	-	111
Seconded Pay Recoupment	Department of Education	243	-	243	-	232
Regional Skills Forum	Department of Further and Higher Education, Research, Innovation and Science	103	21	124	-	118
Examination Supervision	State Examination Commission	170	2	172	-	145
CE Schemes - ETB Sponsored	Department of Social Protection	280	1	281	-	293
Leisurepoint	Finglas Sports Development	156	-	156	-	281
School Meals and Student Provisions	Department of Social Protection	-	947	947	-	683
Music Generation	Department of Education/Dublin City Council/Other	403	41	444	-	270
Springboard	Higher Education Authority	5	-	5	-	99
Erasmus	Léargas	118	921	1,039	-	818
School Completion Programme	TUSLA/Other	1,648	253	1,901	-	1,899
Creative Digital Media Zambia	Department of Foreign Affairs	28	104	132	-	72
Summer Programme	Dublin City Council	125	-	125	-	181
Other agency - 4 in Number **	Various	-	50	50	-	58
		3,279	2,438	5,717		5,260
SELF-FINANCING PROJECTS						
Taxsaver	Staff	-	61	61	-	59
Cycle to Work	Staff	-	109	109	-	75
School Bank	Students	-	110	110	-	100
PLC Student Related Receipts	Students	-	1,458	1,458	-	2,657
SBS - Students	Students	-	60	60	-	107
JCSP Books and Equipment	Blackrock Education Centre/Other	-	10	10	-	-
Outdoor Education Centre	Department of Education/ Other	-	32	32	-	-
School Activities/Other	Dublin City Council/Other	58	246	304	-	392
Insurance	Insurers	6	26	32	-	61
Other self-financing - 15 in Number**	Various	81	167	248	-	364
		145	2,279	2,424		3,815
Overall		3,424	4,717	8,141		9,075

City of Dublin Education and Training Board
Notes to the Financial Statements - Year Ended 31 December 2024

16 Capital Payments

Facility	Expenditure Type	Year ended 31/12/2024	Year ended 31/12/2023
		€'000 Total	€'000 Total
Clonturk College	2 Storey Modular Build	40	113
Clonturk College	Temp Accomodation	110	219
Clonturk College	Equipment	387	176
Clonturk College	Specialist Rooms	1,127	7,030
Coolock Community College	Autism Unit	113	624
An Cosan	Building	2,739	-
Post Primary Schools	Covid-19 Minor Works/Minor Works	98	131
Presentation College	Temp Accomodation	125	145
City of Dublin ETB Training Centres	Building Works / Equipment	150	245
Cathal Brugha FET Campus	Cathal Brugha Street	1,631	2,042
Inchicore College	Roof Repairs	75	-
Further Education Centres	Building Works / Equipment	433	639
Post Primary Schools	Equipment	111	-
Other (23 in number)	Building Works / Equipment	57	391
		7,196	11,755

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 2024

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 31/12/2024	TOTAL Year Ended 31/12/2023
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
State Funding Received									
Department of Education	54,748	397	168	-	250	211	4,703	60,477	51,884
Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) ¹	19	-	-	315,195	-	124	-	315,338	295,227
SOLAS	-	-	153,931	-	-	99	6,880	160,910	141,539
Department of Children, Equality, Disability, Integration and Youth	-	-	190	-	18,908	188	-	19,286	18,859
Department of Health	-	-	-	-	1,770	-	-	1,770	1,745
State Examination Commissions	-	-	-	-	-	172	-	172	150
TUSLA	-	-	27	-	-	2,067	-	2,094	1,768
Higher Education Authority	-	-	54	2,893	-	110	-	3,057	42
Department of Social Protection	-	-	11	-	-	1,196	-	1,207	1,085
Department of Foreign Affairs	-	-	86	-	-	-	-	86	284
Lárasas	-	-	-	-	-	1,282	-	1,282	993
Dublin City Council	-	-	31	-	-	290	-	321	298
Finglas Sports Development	-	-	-	-	-	112	-	112	291
Blackrock Education Centre	-	-	-	-	-	122	-	122	124
Health Service Executive	-	-	82	-	-	-	-	82	66
Music Generation	-	-	-	-	-	166	-	166	124
ETBI	-	-	65	-	-	-	-	65	5
Other	-	-	3	-	-	-	-	4	150
	54,767	397	154,648	318,088	20,928	6,140	11,583	566,551	514,634
Non State Funding Applied to State-funded Schemes									
All Ireland Scholarship Trust	-	-	-	2,098	-	-	-	2,098	2,128
Irish Universities Association	-	-	-	81	-	-	-	81	69
Screen Ireland	-	-	-	-	-	-	-	-	34
Parents/Students/Schools - tuition and repeat exam fees	805	3	42	-	-	145	-	995	868
Student/College refunds	-	-	-	421	-	-	-	421	411
Irish Public Bodies (Dividend)	63	-	-	-	-	-	-	63	63
Irish Public Bodies - other	1	-	16	-	-	7	-	24	137
Bank - interest	419	-	-	-	-	-	-	419	486
Other	159	24	160	3	210	190	4	750	921
	1,447	27	218	2,603	210	342	4	4,851	5,117
Other Non State Funding									
Parents/Students	-	-	-	-	-	857	-	857	962
Other	-	-	-	-	-	148	-	148	155
Google	-	-	-	-	-	-	-	-	122
Staff	-	-	-	-	-	168	-	168	136
Irish Public Bodies - claims	-	-	-	-	-	54	-	54	100
	-	-	-	-	-	1,227	-	1,227	1,475
Total	56,214	424	154,866	320,691	21,138	7,709	11,587	572,629	521,226

¹ Included in DFHERIS receipts of €315,338,000 are amounts totalling €143,000 in respect of Regional Skills, which were processed by DFHERIS but were funded by the National Training Fund. (2023: €154,000)

City of Dublin Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2024

18 Source and Use of funds		2024		01/01/2024 ⁴		2024		2024		31/12/2024		
Primary Grantor Department/Office	Project	Grant Issued	Amount due from/ (due to) Grantor	Receipts direct from Grantor ⁵	Receipts from other sources	Total Receipts per Operating Statement	Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus/ (Deficit) per Operating Statement for 2024 ⁴	Amount due from/ (due to) Grantor	
Department of Education Primary Schools Post Primary Schools and Head Office	PA ^b	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	
		397	(276)	(397)	(26)	(423)	-	267	18	-	(414)	
		39,920	255	(39,920)	(4,781)	(44,701)	-	44,333	134	-	21	
	Non-Pay ^c	5,222	(1,451)	(5,222)	(1,322)	(6,544)	1,027	5,944	158	866	(0)	
		-	-	-	-	-	(1,027)	-	-	-	-	(1,027)
	Local Funding Surpluses	4,851	(2,174)	(4,851)	(117)	(4,968)	(33)	4,373	114	34	(2,654)	
		4,703	(1,238)	(4,703)	-	(4,703)	-	4,865	(14)	-	(1,090)	
	Associated Programmes	168	-	(168)	-	(168)	-	168	-	-	(0)	(0)
		-	(4)	(250)	-	(250)	-	262	(6)	-	(1)	(1)
	Seconded Pay Recoupment	-	(174)	-	(62)	(62)	-	102	(8)	-	(142)	(142)
		161	(135)	(161)	(102)	(263)	-	243	18	-	(137)	(137)
	Agency and Self-financing Agency and Self-financing	-	(145)	-	-	-	-	-	32	-	-	(113)
55,672		(5,342)	(55,672)	(6,410)	(62,082)	(33)	60,589	411	900	(5,557)	(5,557)	
Total Department of Education												
Other Funders Department of Further and Higher Education, Research, Innovation and Science Department of Further and Higher Education, Research, Innovation and Science SOLAS	Student Support	315,195	(5,843)	(315,195)	(5,496)	(320,691)	-	319,801	(272)	-	(7,005)	
		124	10	(124)	-	(124)	-	124	2	-	12	
	Further Education and Training - Other	153,931	2,533	(153,931)	(767)	(154,698)	(175)	153,363	1,116	(2,369)	(230)	
		6,880	(2,241)	(6,880)	(4)	(6,884)	-	2,331	(137)	-	(6,931)	
	Further Education and Training/Agency & Self Financing Capital	160,811	292	(160,811)	(771)	(161,582)	(175)	155,694	979	(2,369)	(7,161)	
		18,908	(1,065)	(18,908)	(211)	(19,119)	-	19,601	4	-	(579)	
	Department of Children, Equality, Disability, Integration and Youth	Youth Services	1,770	(124)	(1,770)	-	(1,770)	-	1,772	(27)	-	(149)
			172	(177)	(172)	-	(172)	-	172	-	-	(177)
		Youth Services Agency	1,166	(10)	(1,166)	-	(1,166)	-	1,228	(34)	14	2
			112	-	(112)	-	(112)	(285)	156	31	210	0
		Further Education and Training/Agency & Self Financing Agency	220	(482)	(220)	(50)	(270)	-	277	0	0	(475)
			286	(222)	(286)	(160)	(445)	-	444	23	-	(200)
Music Generation / Dublin City Council/Department of Education/Other		2,067	(1,411)	(2,067)	(24)	(2,091)	-	1,901	47	-	(1,554)	
		122	(165)	(122)	(6)	(122)	-	108	(2)	-	(181)	
Blackrock Education Centre Self Financing		110	(124)	(110)	-	(110)	-	5	-	-	(229)	
		1,282	(795)	(1,282)	(6)	(1,288)	-	1,039	(21)	52	(1,013)	
Higher Education Authority Learnas		-	(229)	-	(2)	(2)	-	132	-	-	(99)	
		162	(35)	(162)	(9)	(171)	-	50	(5)	-	(216)	
Department of Foreign Affairs Other	502,537	(10,380)	(502,591)	(6,729)	(509,320)	(460)	502,504	725	(2,093)	(19,024)		
	-	(3,643)	-	(1,227)	(1,227)	-	2,128	48	(297)	(2,468)		
Total Non State												
Total State and Non State												

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

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>31/12/2024</u>	<u>31/12/2023</u>
		€'000	€'000
Amount due from/ (due to) Grantor at 31 December		(27,049)	(19,335)
Bank Balance	(Page 15)	30,079	22,671
Third Party Debtors	(Note 22)	6,757	6,269
Pay and Expenses Liabilities	(Note 26)	(8,803)	(7,131)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		<u>984</u>	<u>2,474</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 €39,919,777 and anticipated receipts from Retained Superannuation Contributions of €4,780,714. Actual receipts of Retained Superannuation Contributions were €4,774,762 which is €5,952 less than anticipated. This shortfall of €5,952 will be funded by the Department of Education in the 2025 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 €5,221,572 (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 2025), prior year receipts credit of €436,618 and forecasted locally raised receipts of €1,249,999. In 2024 actual locally raised receipts were €1,268,132 (which includes an IPB dividend of €62,693) resulting in a surplus of receipts of €18,133 higher than 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 €558,262,871 above and the total in Note 17 - Funding of €566,551,203 is represented by Retained Superannuation Contributions of €4,780,714, funding from Higher Education Authority of €2,893,500 and €614,118 of other 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 2024

19 (a) Current Assets - Recurrent State Grants	31/12/2024	31/12/2023
	€'000	€'000
Amount due from Department of Education		
Pay Grant Underfunding	21	318
Associated Grants Underfunding	131	34
Amount due from SOLAS	-	2,533
	13	10
Amount due from Department of Further and Higher Education, Research, Innovation and Science		
19(b) Current Assets - Recurrent State Grants - Student Universal Support Ireland		
Amount due from Department of Further and Higher Education, Research, Innovation and Science		
Student Support Services Operational Grant	20	207
	185	3,102
20 Current Assets - Capital State Grants	31/12/2024	31/12/2023
	€'000	€'000
Amount due from the Department of Education	431	1,462
Amount due from SOLAS	34	-
	465	1,462
21 Current Assets - Other Recurrent Income	31/12/2024	31/12/2023
	€'000	€'000
Amount due from Other State bodies	157	293
Amount due from Other Non-State bodies	137	111
	294	404
22 Current Assets - Third Party Debtors	31/12/2024	31/12/2023
	€'000	€'000
SUSI Grantees *	5,179	4,694
Travel Pass	34	16
Community Training Centres, Specialist Training Providers, LTIs - Advances	1,160	1,159
Community Employment Scheme	46	26
Bank Interest	15	21
Training Centre Debtors	-	17
Others	323	336
	6,757	6,269

*SUSI Grantees - Overpayments

Opening Overpayments Balance	€4,694,486
Gross Overpayments Identified in 2024	€834,975
Overpayments Recouped in 2024	€350,104
Closing Overpayments Balance	€5,179,357

Of the 12,231 overpayment cases, 5,991 have been closed (money recouped) and 6,240 cases remain open.

City of Dublin Education and Training Board
Notes to the Financial Statements - Year Ended 31 December 2024

	31/12/2024 €'000	31/12/2023 €'000
23 (a) Current Liabilities - Recurrent State Grants		
Amount due to the Department of Education		
Associated Grants Unspent	2,786	2,199
Local Receipts / Receivables Excess	1,027	1,451
Primary Schools Grant Unspent	414	276
Pay Grant Unspent	-	63
Youth Affairs	1	4
Amount due to SOLAS	96	-
Amount due to Department of Children, Equality, Disability, Integration and Youth	579	1,065
Amount due to Department of Health	149	125
Amounts due to Other programme funders	-	21
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	7,025	6,028
	<u>12,077</u>	<u>11,232</u>
24 Current Liabilities - Capital State Grants	31/12/2024	31/12/2023
	€'000	€'000
Amount held for Department Of Education	1,521	2,700
Amount due to SOLAS	6,965	2,241
	<u>8,486</u>	<u>4,941</u>
25 Current Liabilities - Other Recurrent Income	31/12/2024	31/12/2023
	€'000	€'000
Amount held for Other State bodies	4,823	4,457
Amount held for Others Non-State bodies	2,607	3,673
	<u>7,430</u>	<u>8,130</u>
26 Pay and Expense Liabilities	31/12/2024	31/12/2023
	€'000	€'000
Expense Liabilities	5,845	5,468
Pay Liabilities	2,958	1,663
	<u>8,803</u>	<u>7,131</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

27 Movement in Other Net Current Assets

	Balance as at 31/12/2024 €'000	Balance as at 31/12/2023 €'000	Movement in Period €'000
Current Assets			
Increase/(Decrease) in Recurrent State Grants Receivable	185	3,102	(2,917)
Increase/(Decrease) in Capital State Grants Receivable	465	1,462	(997)
Increase/(Decrease) in Other Recurrent Income Receivable	294	404	(110)
Increase/(Decrease) in Third Party Debtors	6,757	6,269	488
	<u>7,701</u>	<u>11,237</u>	<u>(3,536)</u>
Current Liabilities			
(Increase)/Decrease in Recurrent State Grant Liabilities	12,077	11,232	(845)
(Increase)/Decrease in Capital State Grant Liabilities	8,486	4,941	(3,545)
(Increase)/Decrease in Other Recurrent Income Liabilities	7,430	8,130	700
(Increase)/Decrease in Pay and Expense Liabilities	8,803	7,131	(1,672)
	<u>36,796</u>	<u>31,434</u>	<u>(5,362)</u>
 Net Movement			<u><u>(8,898)</u></u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

28 Remuneration

31/12/2024
€'000

31/12/2023
€'000

(a) Aggregate Employee Benefits

Staff Short-term benefits
Termination benefits

148,705	138,890
-	26
<u>148,705</u>	<u>138,916</u>

(b) Staff Short-Term Benefits

Pay (Comprising Basic Pay/Allowances/Overtime) plus Employers' PRSI

148,705	138,890
<u>148,705</u>	<u>138,890</u>

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

Pay range	No. Employees	Cost in 2024*
0 - 59,999	2,078	56,169
60,000 - 69,999	259	16,777
70,000 - 79,999	313	23,572
80,000 - 89,999	253	21,515
90,000 - 99,999	176	16,625
100,000 - 109,999	48	4,955
110,000 - 119,999	24	2,778
120,000 - 129,999	23	2,883
130,000 - 139,999	11	1,492
140,000 - 149,999	7	1,001
150,000 - 159,999	-	-
160,000 - 169,999	1	163
170,000 - 179,999	-	-
180,000 - 189,999	2	372
190,000 - 199,999	1	192
200,000-209,999	-	-
210,000-219,999	1	211
Total:	3,197	148,705

*Cost in 2024 includes Employers' PRSI

(c) Termination Benefits

There were no termination benefit settlements during the year. (2023 €26,580)

(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 Employers' PRSI is set out below:

	31/12/2024	31/12/2023
	€	€
Salary	890,508	840,887
Allowances	-	-
Termination Benefits	-	-
	<u>890,508</u>	<u>840,887</u>

(e) Chief Executive Salary and Benefits

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

Basic Salary	174,278	166,207
Current CE: Dr Christy Duffy (Feb 2021 to date)	<u>174,278</u>	<u>166,207</u>

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 2024

29 Specific Costs	31/12/2024	31/12/2023
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	95,951	96,690
Financial / Actuarial	5,867	-
Public relations/marketing	2,675	-
Human Resources	37,847	127,635
Audit Fee (Annual external audit)*	202,800	-
Other	324,167	296,086
	<u>669,307</u>	<u>520,411</u>
* The 2022 audit fee of €101,400 was paid in Q1 2024. The 2023 Audit fee of €101,400 was paid in Q4 2024. The 2024 Audit fee of €101,400 will be paid in 2025.		
(b) Legal Costs and Settlements	31/12/2024	31/12/2023
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	83,355	47,334
Conciliation and arbitration payments	26,500	-
Settlements	-	43,642
	<u>109,855</u>	<u>90,976</u>
The legal costs and settlements figure above relates to 2 separate legal cases (2023: 2). The conciliation and arbitration payment relates to 1 WRC case. Additional legal costs and settlements were paid by City of Dublin ETB's insurance body.		
(c) Travel and Subsistence	31/12/2024	31/12/2023
	€	€
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	1,709	1,105
- expenses paid for Board Members	-	-
- expenses paid to employees	142,445	160,284
	<u>144,154</u>	<u>161,389</u>
International		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	271,714	182,197
	<u>271,714</u>	<u>182,197</u>
Total	<u>415,868</u>	<u>343,586</u>
(d) Hospitality	31/12/2024	31/12/2023
	€	€
Hospitality costs incurred were:		
Staff Hospitality	300	-
Other	18,870	-
	<u>19,170</u>	<u>-</u>

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2024

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 2024 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Interview Board Fees
	€	€	€	€	€	€	€
Mr. Michael Blanchfield	-	-	-	-	-	-	650
Cllr. Mary Callaghan	-	-	-	-	-	-	283
Mr. John Carr	-	-	-	-	-	-	390
Ms. Audrey Cepeda	-	-	254	-	-	254	-
Cllr. Keith Connolly**/**	-	-	-	-	-	-	260
Cllr. Caroline Conroy	-	-	-	-	-	-	-
Cllr. Joe Costello	-	-	-	-	-	-	-
Ms. Diane Cronin***	-	-	-	-	-	-	-
Cllr. Anne Feeney	-	-	-	-	-	-	-
Cllr. Vincent Jackson	-	-	-	-	-	-	1,690
Cllr. Dermot Lacey	-	-	-	-	-	-	520
John Lyons	-	-	-	-	-	-	-
Dr. Bryan MacDonald***	-	-	-	-	-	-	-
Cllr. Michael MacDonncha	-	-	-	-	-	-	130
Mr. Noel McDonagh	26	224	694	72	8	1,024	8,921
Cllr. Declan Meenagh	-	-	-	-	-	-	-
Dr. Shira Mehlman	-	-	-	-	-	-	780
Cllr. Sophie Nicollaud	-	-	-	-	-	-	390
Dr. Noel O'Connor	-	-	-	-	-	-	650
Ms. Joanna Siewierska	-	-	-	-	-	-	-
Cllr. Catherine Stocker	-	-	-	-	-	-	-
Danny Byrne	-	-	-	-	-	-	130
Denise McMorrovv ****	-	-	431	-	-	431	-
Total	26	224	1,379	72	8	1,709	14,794

*Chairperson from September 2021

**ETBI Representative

***National Parents' Council for ETB Schools

**** The Board was dissolved and a new Board was appointed with an effective date of 5th September 2024. Ms McMorrovv was the only new Board member that was paid during 2024.

31 Committee Fees

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

	31/12/2024	31/12/2023
Audit and Risk Committee (ARC)	€ 4,297	€ 5,016
Finance Committee (FC)	€ 2,056	€ 2,458

6,353 7,474

32 Chief Executive's Travel Expenses

	31/12/2024	31/12/2023
Domestic Travel	€ 3,618	€ 2,900
Foreign Travel	102	-
	<u>3,720</u>	<u>2,900</u>

City of Dublin Education and Training Board
Notes to the Financial Statements - Year Ended 31 December 2024

33 Capital Commitments

At 31 December 2024 City of Dublin ETB had capital commitments of €819,000 (2023 €0).
All of the above capital expenditure will be Exchequer funded.

34 Lease and Other Finance Commitments

At 31 December 2024, CDETB had payment liabilities under non- cancellable agreements as follows:

	31/12/2024 €	31/12/2023 €
Payments due:		
Within one year	801,040	611,846
Between two and five years	1,762,890	1,296,817
After 5 years	<u>3,486,767</u>	<u>1,354,171</u>
	<u>6,050,697</u>	<u>3,262,834</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 2024.

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 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 €4,308,572 (2023 €3,862,397) which were remitted to the Department of Education.

37 Retirement Benefit Costs

During 2021 and 2022 a pilot project was undertaken in a sample of ETBs to estimate the cost of retirement benefit obligations and a number of ETBs have prepared and disclosed the cost of retirement benefit obligations in their 2024 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 May 2023 investigation is ongoing. The investigation report in relation to the November 2022 fraud case has been issued by the IAU-ETBs and is under review with the Audit and Risk Committee and Senior Leadership team.

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 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, 2023 or 2024. Discussions have been ongoing and a potential new grant is being discussed and considered.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

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 2024, €651.97 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 €144,225 to ETBI in 2024. This included a membership contribution of €50,000.

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 was undertaken of FESS to align the service with FET National Strategy. FESS regional offices are based in 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 2024 was €437,206.

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 2024

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	Barrys Court 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
Clogher Road Community 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 9	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			
Hebert Street AES	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	Barrys Court 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	01/01/2027
Inchicore CFE*	6/7 Emmet Road, Inchicore, Dublin 8	€12,672	31/12/2025
Rathmines CFE	Town Hall, Rathmines, Dublin 6	Nil	2081
Rathmines CFE	1 Holmville Place, Rathmines, Dublin 6	€9,523	Discussions Ongoing DCC Under Review 01/06/2020 Under review
Ballyfermot Youthreach	49 Rossmore Avenue, Ballyfermot, Dublin 10	€50,000	16/10/2031
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	€235,000	31/03/2039
Pathways Project	1A Parnell Court, Granby Road, Dublin 1	€33,100	01/08/2027
Coolock Youthreach (renamed from Kilmore Youthreach)	Clonsilla Road, Coolock, Dublin 17	€20,000	31/08/2039
St Joseph's Adult Literacy Centre	Barry Road, Finglas, Dublin 11	€20,000	01/09/2039
Ballsbridge CFE	Shelbourne Road, Ballsbridge, Dublin 4	Nil	29/09/2097
Southside Inner City Adult Education Services	1st Floor, Garland House, 28/30 Rathmines Park, Dublin 6	€40,200	01/08/2031
Cabra Adult Education Service	Bungalow 1, Marian Campus, Ratoath Road, Dublin 7	€24,000	31/05/25

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

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	01/08/24
	Ballymun Youthreach	Old Ballymun Comp. Ballymun Road, Dublin 9	DES/Licence	N/A	N/A
	Malahide Yacht Club	Malahide, County Dublin	Licenced	€20,000	31/08/2026
	Cathal Brugha FET Campus	Marlborough Street Building, Dublin 1	Licenced	Nil	31/08/2025
	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
	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
	Sphere 17 Youth Services	Darndale, Dublin 17, D17PX20	Lease	€138	04/07/2029
45E	Properties not in use:				
	Centres				
	Whitehall CFE	Swords Road, Whitehall, Dublin 9	Owned	n/a	n/a
	Cabra Youthreach	Rathoath Road Cabra, Dublin 7	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.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2024

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 31/12/2024 were approved by the Board of City of Dublin Education and Training Board on 18th September 2025.