

**City of Dublin Education and Training Board**

**Financial Statements For The Year Ended 31 December 2021**

**City of Dublin Education and Training Board**

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31 December 2021**

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**City of Dublin Education and Training Board**

**Statement of Board Responsibilities**

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

Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received or expended by it.

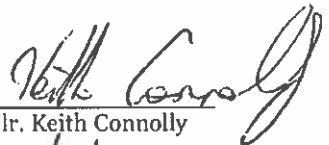
In preparing those accounts, the Board is required to:

- (a) apply the standard accounting policies for the preparation of ETB financial statements
- (b) make judgements and estimates that are reasonable and prudent
- (c) disclose and explain any material departures from the standard accounting policies

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the Financial Statements comply with section 51 of the Education and Training Boards Act 2013. The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Chairperson**

**Signature:**

  
\_\_\_\_\_  
Cllr. Keith Connolly  
10/11/22

**Date:**

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

### **Statement on Internal Control**

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

The Code of Practice for the Governance of Education and Training Boards is set out in Circular Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by City of Dublin ETB at its March 2019 meeting.

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

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

As Chairperson of City of Dublin Education and Training Board, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal controls is maintained and operated. The system can only provide reasonable, and not give absolute assurance, that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

#### **Key Control Procedures**

The Board has taken steps to ensure an appropriate control environment by:

- Clearly defining management and staff responsibilities.
- Establishing procedures for reporting significant control failures and ensuring appropriate corrective actions.
- Establishing a formal risk management system involving procedures for identifying and evaluating all risks which could prevent City of Dublin ETB achieving its objectives.

The system of internal control operated in City of Dublin ETB is based on:

- Detailed administrative procedures.
- Segregation of duties.
- Specific authorisations.
- Internal checks.
- Monthly management review of reports outlining the actual and budgeted results of programmes operated by the ETB.

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

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

- The Chief Executive who has responsibility for the internal control framework.
- Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports.
- Recommendations made by the Internal Audit Unit-ETBs
- Work of the Audit and Risk Committee and the Finance Committee.

## **Audit and Risk Committee**

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met four times in 2021. The work programme of the ARC included consideration of:

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

The Chief Executive, Directors of OSD, Directors of FET provided reports as required on the operation of controls, finances and met with the Audit and Risk Committee in 2021 and 2022.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 22nd of March 2022.

## **Finance Committee**

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

- Annual Financial Statements 2021 (AFS)
- Recommendation to the Board of AFS 2021
- Periodic Income and Expenditure reports

The Chief Executive, Directors of OSD, Directors of FET, Director of Schools reported to the Finance Committee in 2021.

The Finance Committee reviewed the Annual Financial Statements 2021 on 29<sup>th</sup> of March 2022 and recommended their adoption to the Board.

## **Internal Audit**

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

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

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

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

The following internal audit reviews commenced in 2019/2020 with the final reports issued in the period from the 01 January 2021 – 28 February 2022:

An audit of Youth Services began in November 2019. An initial draft report for factual accuracy and management response was received from IAU-ETBs in September 2020. The factual accuracy check identified that additional supporting information needed to be provided to Internal Audit for review and additional testing. The finalised report was received from IAU-ETBs in April 2021 and presented to the Audit and Risk committee on the 24<sup>th</sup> of June 2021. The overall finding of the Report was that there was an adequate system of Control in place. A total of 12 recommendations were made – 4 high, 7 medium and 1 low. 4 have been implemented, 8 are either in progress or due to be progressed in 2022 and are kept under on-going review.

An audit of Policy Compliance began in July 2020 and the finalised report was received from IAU-ETBs in January 2022 and presented to the Audit and Risk committee on the 10<sup>th</sup> of February 2022. The overall finding of the Report was that there was an adequate system of Control in place. A total of 13 recommendations were made – 2 high, 6 medium and 5 low. 6 have been implemented, 4 of which have been implemented for new policies and will be applied retrospectively for pre-existing policies, 7 are either in progress or due to be progressed in 2022 and are kept under on-going review.

An audit of Risk Management began in October 2020 and the finalised report was received from IAU-ETBs in January 2022 and presented to the Audit and Risk committee on the 10<sup>th</sup> of February 2022. The overall finding of the Report was that there was an adequate system of Control in place. A total of 9 recommendations were made – 9 medium. 3 have been implemented and are ongoing, 3 are either in progress or due to be progressed in 2022, 1 has been rejected and 2 are being considered.

An audit of Audit Recommendations in four previous audits began in December 2020 with elements of the audit work programme scheduled for 2021. The finalised report was received from IAU-ETBs in January 2022 and presented to the Audit and Risk committee on the 10<sup>th</sup> of February 2022. The overall finding of the Report was that there was an adequate system of Control in place. A sample of 33 recommendations were tested – 9 high, 20 medium and 4 low. 14 have been implemented, 15 are either in progress or due to be progressed in 2022 and are kept under on-going review and 4 have yet to be implemented.

The following internal audit reviews were carried out in the period from the 01 January 2021 - 31 December 2021;

An audit of SUSI began in April 2021 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 Enrolment began in October 2021 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 Training Centres began in October 2021 and the finalised report has yet to be received from IAU-ETBs and will be presented to the Audit and Risk committee upon completion.

## **Breaches of system Internal Control**

### **Procurement**

CDETb's policy is to ensure that there is an appropriate focus on good practice in Procurement and is continuing to work towards meeting its responsibilities in respect of procurement regulations and requirements. To this end, procurement procedures have been developed and published to CDETb staff and staff involved directly in procurement attend regular training to maintain and update their knowledge and awareness of procurement rules. CDETb avails of central contracts and frameworks of the Office of Public Procurement (OGP), the Education Procurement Service (EPS) and other sectoral bodies, where suitable for its needs, which assists in achieving compliance. There are instances where goods and services have been procured locally through competitive procurement processes, in line with CDETb's Procurement guidelines, but the cumulative value across all sites exceeds the national/EU tendering thresholds. This is a particularly acute problem for CDETb as there are in excess of fifty sites engaged in procurement activity.

The organisation has experienced on-going difficulties in recruiting candidates for Procurement specific roles. The current staffing structure within the Procurement section consists of a team of four, a Head of Procurement, a Senior Staff Officer and two Assistant Staff Officers. The Head of Procurement role which had been vacant since September 2019 was filled on a permanent basis in May 2021. The Senior Staff Officer position was also filled during the year.

### Non-compliance with procurement guidelines

The amount of non-compliant procurement in 2021 amounted to €2.49 million (ex. VAT). A breakdown of this figure is set out in the following table:-

<u>Spend Category</u>	<u>€ Amount Ex VAT</u>
Alarm Response	43,131
Arts and Crafts	90,073
Audio Visual Equipment	240,158
Branded Equipment	30,544
Camera Equipment	35,362
Consultancy	41,850
Cleaning Contracts	259,682
Document Storage	28,778
Fixed Line Telephone	116,079
Furniture	202,181
IT Related	138,593
Landscaping	52,316
Learner Support	512,808
Managed Print Services	200,338
Medical Classroom Supplies	28,370
School Meals	366,858
Scientific Supplies	42,234
Timber	63,393
	<b>€2,492,748</b>

Of the total €2.49 million, €2.07 million was spent across multiple centres of CDET B where individual quotations would have been sought but where aggregation of demand did not take place and there was no contract in place. The remaining €0.42 million was in respect of contracts that had been extended beyond their expiry date due to a procurement competition not being undertaken in time.

In terms of remedial action to be taken, CDET B has either completed or is actively involved in a number of tendering processes which will result in a reduction of approximately €1.7 million in the non-compliance figure (details below).

<u>Tenders underway or completed in 2021/2022</u>	<u>€ Amount (Ex VAT)</u>	<u>Tender Status</u>
Alarm Response	43,131	Completed Jan22
Arts and Crafts	90,073	Completed Nov21
Audio Visual Equipment	240,158	Completed Dec21
Consultancy	41,850	In progress
Cleaning Contracts	259,682	Completed Sep21
Document Storage	28,778	In progress
Fixed line Telephone	116,079	Completed Sep21
Learner Support	512,808	Completed Mar22
School Meals	366,858	In progress
Projected reduction in Non-Compliance in 2022	<b>€1,699,417</b>	

It is anticipated that, in the course of 2022, CDETB will proceed with new procurement processes to address other significant areas of non-compliance. These proposed actions are predicated on sufficient resources being available to carry out the process.

<b><u>Planned Procurements</u></b> <b>2022</b>	<b><u>€ Amount</u></b> <b><u>(Ex VAT)</u></b>
<b>Furniture</b>	<b>202,181</b>
<b>IT Related</b>	<b>138,593</b>
<b>Landscaping</b>	<b>52,316</b>
<b>Timber</b>	<b>63,393</b>
<b>Projected reduction in Non-Compliance in 2022</b>	<b>€456,483</b>

City of Dublin ETB has developed a Corporate Procurement Plan for 2021-22, which sets out actions to address areas of identified non-compliance and other City of Dublin ETB procurement needs. City of Dublin ETB will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services will provide best value for money and meet compliance requirements.

### **Fraud**

No incidents were reported under City of Dublin ETBs Fraud Policy in 2021.

### **Protected disclosures**

City of Dublin ETB have currently one open protected disclosure under the Protected Disclosure Act 2014.

### **Risk Management**

City of Dublin ETB has a Corporate Risk Management system in place across the organisation. Separate registers are maintained for all Schools, Colleges, FET and other centres with an overarching corporate register. Risk registers were discussed and reviewed at the meetings of the Audit and Risk Committee in 2021. The Committee continues to monitor the development of the City of Dublin ETB risk Management strategy.

### **Governance and Oversight**

CDETB is currently reviewing the processes and mechanisms in place in its Youth services unit, CDYSB, to ensure that there is a comprehensive oversight function in place. An element of the governance and finance requirements of the unit have been negatively impacted by the retirement of senior management staff. A Mapping Exercise is currently being finalised by an external company which will give CDETB the foundation to make informed decisions around the future Oversight and Governance Structures needed within CDYSB in relation to governance and financial controls. A temporary APO has been recruited to assist in the interim. CDETB has also engaged an external oversight function to conduct governance and finance audits of grant funded entities. A comprehensive oversight function will be in place in 2022.



## **Issues progressing at Sectoral level**

### **Breaches of system internal control - Single Public Services Pension Scheme**

Circular Letter 11/2014 obliges ETBs to provide benefits statements and calculations to members of the Single Public Services Pension Scheme by end of June 2014. CITY OF DUBLIN ETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2021. However, statements are being provided to members where they request them individually and statements for staff members nearing retirement are being prioritised. This is an issue across the ETB sector and is being pursued at national level by the ESBS area of the Department of Education in conjunction with ETBI and individual ETBs. Due to resourcing issues with The Access Group, (including Covid-19 and staff leaving) development work which had commenced on the CoreHR System, with a view to bringing ETBs into compliance in relation to Superannuation Contributions, through full system compliance was not completed on schedule. However, a significant amount of work has been undertaken and there is ongoing correspondence with the Access Group and ESBS and testing of the new functionality being provided by Access Group is being conducted. This forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

### **Payroll Shared Services**

#### **Payroll**

The Education Shared Business Service (ESBS) Centre has been established to deliver shared services for the Education and Training sector. The migration of City of Dublin ETB payroll for all staff to ESBS is planned to take place in quarter 4 2022.

### **Expenses including Travel and Subsistence**

Processing of expenses including Travel and Subsistence (T&S) payments is also transitioning to ESBS. A schedule is being developed for ETBs to migrate expenses to ESBS during 2022 and 2023 including 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. The ESBS team are engaging with City of Dublin ETB in relation to the upgrade of its existing SUN finance system and a plan will be put in place in Q3/4 2022 to agree the rollout of the project.

## **Student Grant Administration**

### *Control Environment*

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

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

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

### *Student Grant Overpayments*

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

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

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

Arising from the ongoing reassessment of grant eligibility by SUSI, student withdrawals, etc. and college fee refunds, overpayments amounting to €1,123,279 including adjustments in respect of prior years, are reported for the period to 31 December 2021. Refunds from students and colleges amounted to €754,967.

The value of overpayments reported for the period to 31 December 2021 equates to approximately 0.30% of grant expenditure by SUSI in respect of the 2020-21 academic year. The remaining total cumulative balance of grant overpayments not recovered up to 31 December 2021 was €4,105,820.

### *Data Protection Commission Inquiry*

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

## **Covid-19 Pandemic**

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

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

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

Measures were introduced on a section -by -section basis in order to ensure the maintenance of key financial controls, compliance with public sector practices and general health and safety. Continuity of segregation of duties, maintaining a robust control environment including standard authorisation levels and checks, and mitigating against potential fraud were key to the introduction of a new measure. Measures remained in place throughout 2021 and were reviewed depending on changes in Government Restrictions.

Measures included but not limited to:

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

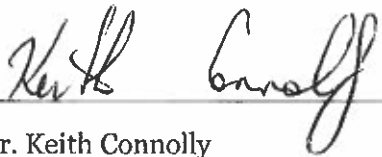
## **Annual Review of Controls**

City of Dublin ETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 22nd March 2022, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2021 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 22<sup>nd</sup> March 2022. 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 2021 and to date in 2022, met with representatives from the IAU-ETB, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit Committee presented a report (verbally and by written report) on the review of controls to the Board on 31st of March 2022.
- A review of Governance and Control activities in 2021 including:
  - Engagement between the Audit and Risk Committee, Finance Committee, Board and the executive
  - Reports from the Chief Executive, Directors of Organisation Support and Development (OSD), Director of Schools and Directors of Further Education and Training (FET) to the Board
  - Reports from the Chief Executive, Directors of OSD, Directors of FET to the Audit and Risk Committee
  - Recommendations made by the C & AG in management letters or other reports
  - Recommendations made by the Internal Audit Unit
  - Risk Management Reports from the responsible ETB Director
  - The Risk Register that is kept up-to-date and presented to the Audit Committee on a regular basis.

The Board reviewed and approved this statement at its meeting held on 31st of March 2022.

Signed: 

Cllr. Keith Connolly

Chairperson

Date: 10/4/22



## **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 2021 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

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

In my opinion,

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

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Report on information other than the financial statements, and on other matters**

The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities, the statement on the system of internal control, and a schedule of activities and pay costs. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

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

The statement on internal control discloses that in 2021 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

**Seamus McCarthy**  
**Comptroller and Auditor General**

**15 November 2022**

## Appendix to the report

### Responsibilities of Board Members

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

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

### Responsibilities of the Comptroller and Auditor General

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

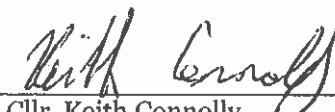

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

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 2021**

	Note	Year ended 31/12/2021	Year ended 31/12/2020
<b>RECEIPTS</b>		€	€
Post Primary Schools and Head Office Grants	3	44,817,152	55,609,066
Primary School Grants	4	205,352	-
Further Education and Training Grants	5	117,232,148	115,834,678
Student Support Services Grants	6	364,711,770	369,100,359
Youth Services Grants	7	19,674,196	18,826,441
Agencies and Self-Financing Projects	8	9,900,371	8,860,263
Capital	9	7,550,447	5,468,522
		<u>564,091,436</u>	<u>573,699,329</u>
 <b>PAYMENTS</b>			
Post Primary Schools and Head Office	10	44,293,128	51,763,214
Primary School	11	96,943	-
Further Education and Training	12	120,604,341	108,559,523
Student Support Services	13	366,027,269	368,940,648
Youth Services	14	20,275,241	18,182,641
Agencies and Self-Financing Projects	15	9,458,084	8,279,531
Capital	16	1,923,089	5,922,434
		<u>562,678,095</u>	<u>561,647,991</u>
<b>Cash Surplus/(Deficit) for Year</b>		1,413,341	12,051,338
<b>Movement in Other Net Current Assets</b>	27	<u>(710,377)</u>	<u>(9,512,277)</u>
<b>Accrual Revenue Surplus/ (Deficit) for Year</b>		702,964	2,539,061
<b>Revenue (Deficit)/ Surplus at 1 January</b>		889,264	(1,649,797)
<b>Revenue (Deficit)/ Surplus at 31 December</b>	18	<u>1,592,228</u>	<u>889,264</u>

Signed :		Signed :	
	Cllr. Keith Connolly Chairperson		Dr. Christy Duffy Chief Executive
Date :	<u>10th November 2022</u>	Date :	<u>10th November 2022</u>

The notes on pages 17 to 39 form part of these Financial Statements

**City of Dublin Education and Training Board**

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

	Note	<u>31/12/2021</u>	<u>31/12/2020</u>
		€	€
<b>Current Assets</b>			
Recurrent State Grants	19	813,666	368,971
Capital State Grants	20	976,680	1,167,779
Other Recurrent Income	21	648,953	590,991
Third Party Debtors	22	5,733,548	5,239,692
Bank Balance		<u>34,601,936</u>	<u>33,188,596</u>
		<u>42,774,783</u>	<u>40,556,029</u>
<b>Current Liabilities</b>			
Recurrent State Grants	23	18,238,715	22,904,780
Capital State Grants	24	5,852,673	949,154
Other Recurrent Income	25	10,153,188	9,622,943
Pay and Expense liabilities	26	<u>6,937,979</u>	<u>6,189,888</u>
		<u>41,182,555</u>	<u>39,666,765</u>
<b>Net Current Assets / (Liabilities)</b>		<u>1,592,228</u>	<u>889,264</u>
Represented by			
<b>Revenue Surplus / (Deficit)</b>	18	<u>1,592,228</u>	<u>889,264</u>

Analysis of Revenue Surplus/ (Deficit)	Programme	Accrual		
		Retained Surplus/ (Deficit)	Revenue Surplus/ (Deficit)	Retained Surplus/ (Deficit)
		31/12/2021	For 2021	31/12/2020
		€	€	€
	Schools and Head Office	1,283,718	874,490	409,228
	Agency Programmes	1,184,804	(41,527)	1,226,331
	Self-financing Programmes	<u>(876,294)</u>	<u>(129,999)</u>	<u>(746,295)</u>
	18	<u>1,592,228</u>	<u>702,964</u>	<u>889,264</u>

Signed :   
 Cllr. Keith Connolly  
 Chairperson

Signed :   
 Dr. Christy Duffy  
 Chief Executive

Date : 10th November 2022

Date : 10th November 2022

The notes on pages 17 to 39 form part of these Financial Statements



**City of Dublin Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2021**

**1 Accounting Policies**

**1.1 Significant Accounting Policies**

The basis of accounting and significant accounting policies adopted by City of Dublin ETB 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 ETB 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 Public Expenditure and Reform. They consist of an Operating Statement, a Statement of Current Assets and Current Liabilities and notes to the Financial Statements including Accounting Policies.

**(b) Revenue and Expenditure Recognition**

*Revenue*

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

*Expenditure*

*Pay*

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

*Non Pay*

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

*Allowances*

Allowance expenditure is recognised on a cash basis. Allowances are paid to learners who are undertaking specified further education and training programmes funded by SOLAS.

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

**(c) 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 Board is reimbursed its cost.

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

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities.

*Comparatives*

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

**City of Dublin Education and Training Board**  
**Notes to The Financial Statements - Year Ended 31 December 2021**

**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) Superannuation**

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefit schemes. Staff employed since 2013 are included in the Single Public Service Pension Scheme and monthly payments are made to the Department of Public Expenditure and Reform.

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

The ETB does not make any contributions towards the schemes.

These unfunded schemes are operated on a pay as you go basis with the annual pension entitlements being paid directly by the National Shared Services Office on behalf of the ETB. ETBs are responsible for the administration of their pensions. Pension funds are provided by the Department of Education .

Provision has not been made in the financial statements for the present cost of the future benefits that have accrued to staff members and existing pensioners under these schemes.

**(g) Leases**

All lease payments are expensed as incurred.

**(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 (relevant year). Sums are deemed to have come in course of payments where the award has been granted as per the key eligibility criteria of the student grant scheme (relevant year), liability has been incurred as per confirmation of continued registration/satisfactory attendance by the college and the instruction for payment has been executed.

Recovery of Overpayments:

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

**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			
Second Level	11	2,977	
Further Education and Training (FET)****	32		36,373
Part-time / Night Classes****	10		1,817

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 2020/2021.

For FET and part time / night classes this is based on the individual enrolments in the calendar year.

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

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

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

<b>3 Post Primary Schools and Head Office Receipts</b>	<b>Year ended 31/12/2021 €</b>	<b>Year ended 31/12/2020 €</b>
Department of Education		
-Pay	36,964,397	45,812,806
-Non Pay	4,755,545	7,432,127
-Associated Programmes	2,082,044	1,738,137
Department of Education -sub total	<u>43,801,986</u>	<u>54,983,070</u>
Tuition fees - Students	590,266	435,498
Irish Public Bodies	246,968	130,767
Bank	507	835
Other	177,425	58,896
	<u>44,817,152</u>	<u>55,609,066</u>
<b>4 Primary Schools Receipts</b>	<b>Year ended 31/12/2021 €</b>	<b>Year ended 31/12/2020 €</b>
Department of Education	38,899	-
Other	166,453	-
	<u>205,352</u>	<u>-</u>
<b>5 Further Education and Training Receipts</b>	<b>Year ended 31/12/2021 €</b>	<b>Year ended 31/12/2020 €</b>
SOLAS	115,950,980	114,588,049
Department of Education	48,836	70,343
National Centre for Guidance in Education /Recoupments	250,000	244,635
Department of Children, Equality, Disability, Integration and Youth / CDYSB	91,992	91,348
Health Service Executive	56,124	62,492
Students	635,910	608,090
Other	198,306	169,721
	<u>117,232,148</u>	<u>115,834,678</u>
<b>6 Student Support Services Receipts</b>	<b>Year ended 31/12/2021 €</b>	<b>Year ended 31/12/2020 €</b>
Department of Further and Higher Education, Research, Innovation and Science	362,241,845	365,064,543
Department of Education	8,931	700,587
All Ireland Scholarship Trust	1,700,251	2,442,453
Student/College Refunds	756,440	868,929
Other	4,303	23,847
	<u>364,711,770</u>	<u>369,100,359</u>
<b>7 Youth Service Receipts</b>	<b>Year ended 31/12/2021 €</b>	<b>Year ended 31/12/2020 €</b>
Department of Children, Equality, Disability, Integration and Youth	17,568,925	16,719,164
Department of Health	1,788,769	1,782,943
Department of Education	236,015	236,015
ETBI (Secondments)	78,793	58,065
Other	1,694	30,254
	<u>19,674,196</u>	<u>18,826,441</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2021

8 Agencies and Self Financing Project Receipts

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2021 €	Year ended 31/12/2020 €
JCSP Library	Department of Education	628,610	637,806
DEIS Library	Department of Education/ Other	1,303,458	1,299,661
Library Demonstration	Blackrock Education Centre/ Other	100,119	100,886
Examination Supervision	State Examination Commission	132,978	-
Seconded Pay Recoupment	Department of Education	185,336	164,619
Regional Skills Forum	Department of Further and Higher Education, Research, Innovation and Science	85,237	91,315
Integration of Migrant Student	Department of Education/ Other	116,942	90,273
Access for Migrants through Education & Learning	SOLAS/Department of Children, Equality, Disability, Integration and Youth	184,079	27,232
CE Schemes - ETB Sponsored	Department of Social Protection	202,742	265,707
Leisurepoint	Finglas Sports Development/Other	245,527	236,518
School Meals and Student Provisions	Department of Social Protection	342,962	373,982
Music Generation	SOLAS/Dublin City Council/Other	31,500	64,000
Students with Disabilities	SOLAS	1,062,247	175,000
Springboard	Higher Education Authority	157,376	66,381
Skills For Work	SOLAS	91,965	118,025
Erasmus	Léargas	211,893	514,721
School Completion Programme	TUSLA/Other	1,530,116	1,512,384
Other agency - 5 in Number	Various	67,568	87,297
		<b>6,680,655</b>	<b>5,825,807</b>
<b>Self-Financing Projects</b>			
Taxsaver	Staff	54,897	182,125
Cycle to Work	Staff	83,760	62,639
School Bank	Students	52,992	85,528
PLC Student Related Receipts	Students	2,207,359	2,076,954
SBS - Students	Students	93,876	122,601
Outdoor Education Centre	Department of Education/ Other	61,727	46,353
School Activities/Other	Dublin City Council/Other	303,327	181,935
Google Certification Programme	Google	86,012	-
Other self-financing - 18 in Number	Various	275,766	276,322
		<b>3,219,716</b>	<b>3,034,456</b>
<b>Total</b>		<b>9,900,371</b>	<b>8,860,263</b>
<b>9 Capital Receipts</b>		<b>Year ended 31/12/2021 €</b>	<b>Year ended 31/12/2020 €</b>
Department of Education / Other		6,199,262	4,156,497
SOLAS / Other		1,351,185	1,312,025
		<b>7,550,447</b>	<b>5,468,522</b>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2021

10 Post Primary Schools and Head Office Payments	Year Ended 31/12/2021			Year ended 31/12/2020	
	Pay	Non Pay		Total	Total
	€	€		€	€
<b>PAY</b>					
Instruction	28,800,432	-		28,800,432	32,635,747
Administration	5,244,292	-		5,244,292	6,636,101
Maintenance	3,503,840	-		3,503,840	5,777,374
Less Social Welfare	(8,126)	-		(8,126)	(42,308)
	<u>37,540,438</u>	<u>-</u>		<u>37,540,438</u>	<u>45,006,914</u>
<b>NON PAY</b>	-	4,864,569		4,864,569	5,284,540
<b>ASSOCIATED PROGRAMMES</b>					
Student Support Services Fund	144,611	258,814		403,425	388,259
Book Grant	-	86,685		86,685	79,655
DEIS Grant and Home School Liaison	3,503	175,794		179,297	134,039
City Motor Sports	-	113,479		113,479	113,478
ICT Grant	-	263,937		263,937	216,261
Covid19 Support Grants	186,346	408,824		595,170	333,059
DEIS Summer Programme	55,048	1,708		56,756	16,367
Others - 17 in Number	50,247	139,125		189,372	190,642
	<u>439,755</u>	<u>1,448,366</u>		<u>1,888,121</u>	<u>1,471,760</u>
	<u>37,980,193</u>	<u>6,312,935</u>		<u>44,293,128</u>	<u>51,763,214</u>

11 Primary School Payments	Year Ended 31/12/2021			Year ended 31/12/2020	
	Pay	Non Pay		Total	Total
	€	€		€	€
CNS Ancillary Service Grant	18,872	-		18,872	-
CNS Capitation Grant	-	25,897		25,897	-
CNS School Book Scheme	-	800		800	-
Others - 3 in Number	-	51,374		51,374	-
	<u>18,872</u>	<u>78,071</u>		<u>96,943</u>	<u>-</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2021

12 Further Education and Training Payments	Year Ended 31/12/2021			Year Ended 31/12/2020	
	Pay €	Non Pay €	Allowances €	Total €	Total €
<b>Further Education and Training</b>					
PLC Pay	34,318,787	-	-	34,318,787	26,240,630
PLC Student Capitation (ONP)	-	318,848	-	318,848	350,000
Co-Operation (SOLAS Funded)	7,329,347	85,572	-	7,414,919	7,102,872
Other FE&Admin Pay Solas Funded	2,622	-	-	2,622	-
FE Legacy Dual Provis RLC Costs	919,898	6,333	-	926,231	-
VIOS	3,233,278	423,789	4,321,353	7,978,420	9,310,915
Youthreach	5,764,599	1,260,564	1,578,093	8,603,256	8,811,246
Specialist Training Providers (STP)	-	5,398,228	3,383,481	8,781,709	8,679,074
Community Training Centres	3,663,288	1,958,457	2,089,222	7,710,967	8,476,431
TC Staff and Operation Costs	6,127,673	1,587,661	-	7,715,334	7,920,167
Apprenticeship	1,077,843	1,174,113	7,554,028	9,805,984	7,756,023
Adult Literacy Development Fund	3,651,381	1,736,339	-	5,387,720	5,154,063
Back to Education Initiative	2,036,576	384,377	21,300	2,442,253	3,124,266
Community Education /SPIDAS	1,805,706	1,433,189	-	3,238,895	2,526,502
Innovation Grants	1,242,701	351,401	-	1,594,102	1,686,185
Traineeships	714,798	580,736	582,973	1,878,507	1,301,298
Local Training Initiatives	-	319,879	817,122	1,137,001	1,145,840
Skills Training Long	79,795	99,437	382,135	561,367	926,817
Vocational Preparation and Training Programme	11,321	1,024,684	-	1,036,005	872,293
Adult Education Guidance Service	760,508	12,672	-	773,180	773,564
Operating Costs Covid-19	52,821	778,318	-	831,139	722,443
MAED Fund	-	1,344,375	-	1,344,375	787,817
Childcare	506,326	-	-	506,326	572,775
Further Education Support Services	135,320	585,870	-	721,190	412,018
Quality Assurance Further Education	518,482	75,329	-	593,811	278,809
Special Education Needs Initiative (SENI)	184,727	2,141	-	186,868	291,494
Psychological Services	244,584	23,256	-	267,840	278,539
Evening Courses	167,359	35,000	-	202,359	251,565
Skills to Advance	235,970	70,167	-	306,137	205,500
Intensive Tuition	210,862	25,091	-	235,953	197,374
Professional Development (PD) / Technology Enhanced Learning (TEL)	180,632	243,827	-	424,459	222,623
Apprenticeship 2016+	118,523	47,872	-	166,395	169,442
Repairs and Maintenance	-	263,564	-	263,564	197,050
Justice Workshops	-	55,105	106,286	161,391	134,297
PLC Rents	-	153,629	-	153,629	134,103
PLC Student Support Services Fund	325,933	220,067	-	546,000	612,260
Locally Devised Assessments (LDA)	507,519	-	-	507,519	502,028
Skills Training Short	18,174	4,469	-	22,643	98,591
Bridging Foundation and Skills Training	5,405	27,456	71,213	104,074	68,666
Operational Costs	19,966	1,150,843	-	1,170,809	50,999
Apprenticeship - Development Advocate	49,663	31,947	-	81,610	64,500
Advocate	55,981	-	-	55,981	56,403
FE PLC Pre Apprenticeship	-	48,973	-	48,973	54,169
PLC Government Levy	-	45,997	-	45,997	34,535
Quality Framework	-	1,619	-	1,619	1,876
CPD, Youthreach and VIOS	3,100	1,922	-	5,022	1,101
Explore programme (DE)	7,752	14,799	-	22,551	60
<b>Total</b>	<b>76,289,220</b>	<b>23,407,915</b>	<b>20,907,206</b>	<b>120,604,341</b>	<b>108,559,523</b>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2021

13 STUDENT SUPPORT SERVICES PAYMENTS	Year Ended 31/12/2021				Year Ended
	Pay	Non Pay	Allowances	Total	31/12/2020
	€	€	€	€	€
Scholarships and Bursaries	-	-	2,635,181	2,635,181	3,411,274
SUSI - Operational Costs	4,454,569	4,507,038	-	8,961,607	8,375,569
SUSI - Student Allowance	-	-	353,709,154	353,709,154	356,555,919
SUSI - ICT	352,492	368,835	-	721,327	597,886
	<u>4,807,061</u>	<u>4,875,873</u>	<u>356,344,335</u>	<u>366,027,269</u>	<u>368,940,648</u>

14 YOUTH SERVICES PAYMENTS	Year Ended 31/12/2021			Year Ended	
	Pay	Non Pay	Non Pay Grants	Total	Total
	€	€	€	€	€
Youth Affairs - DE	-	-	73,030	73,030	73,686
Youth Affairs - Interim LDTF	-	-	1,602,829	1,602,829	1,565,382
Youth Affairs - General	924,728	372,623	2,401,245	3,698,596	2,197,656
Youth Information Centre	-	-	102,174	102,174	99,675
Youth Affairs - Emerging Needs	-	-	145,431	145,431	149,931
Youth Affairs - DCEDIY TYFS	-	-	357,662	357,662	7,269,761
Youth Affairs - DCEDIY UBU	343,452	59,058	13,882,005	14,284,515	6,826,550
Youth Affairs - Other	-	-	11,004	11,004	-
	<u>1,268,180</u>	<u>431,681</u>	<u>18,575,380</u>	<u>20,275,241</u>	<u>18,182,641</u>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2021

15 AGENCIES and SELF-FINANCING PROJECTS

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2021			Year Ended
		Pay	Non Pay	Total	31/12/2020
		€	€	€	€
JCSP Library	Department of Education	624,570	-	624,570	638,664
Library Demonstration	Blackrock Education Centre/Other	521	110,080	110,601	77,087
DEIS Library	Department of Education/ Other	1,311,185	275	1,311,460	1,299,131
Seconded Pay Recoupment	Department of Education	192,658	-	192,658	169,377
Regional Skills Forum	Department of Further and Higher Education, Research, Innovation and Science	88,023	958	88,981	88,379
Integration of Migrant Student	Department of Education/ Other SOLAS/Department of Children, Equality, Disability, Integration and Youth	91,925	11,918	103,843	134,752
Access for Migrants through Education & Learning	State Examination Commission	132,547	20,960	153,507	87,739
Examination Supervision	State Examination Commission	160,508	-	160,508	-
CE Schemes - ETB Sponsored	Department of Social Protection	203,352	320	203,672	218,945
Leisurepoint	Finglas Sports Development	253,991	-	253,991	280,105
School Meals and Student Provisions	Department of Social Protection	-	380,197	380,197	352,774
Music Generation	SOLAS/Dublin City Council/Other	43,068	35,543	78,611	-
Students with Disabilities	SOLAS	932,177	37,105	969,282	257,069
Springboard	Higher Education Authority	55,725	12,380	68,105	58,087
Skills For Work	SOLAS	68,778	29,094	97,872	107,120
Erasmus	Léargas	27,518	252,950	280,468	505,137
School Completion Programme	TUSLA/Other	1,219,635	176,258	1,395,893	1,314,354
Other agency - 8 in Number **	Various	7,641	50,950	58,592	142,154
		<b>5,413,822</b>	<b>1,118,988</b>	<b>6,532,810</b>	<b>5,730,874</b>
<b>SELF-FINANCING PROJECTS</b>					
Taxsaver	Staff	-	68,883	68,883	65,206
Cycle to Work	Staff	-	82,981	82,981	62,132
School Bank	Students	-	37,877	37,877	53,849
PLC Student Related Receipts	Students	22,892	1,971,632	1,994,524	1,755,656
SBS - Students	Students	-	113,465	113,465	102,879
JCSP Books and Equipment	Blackrock Education Centre/Other	-	-	-	6,739
Outdoor Education Centre	Department of Education/ Other	-	25,003	25,003	30,206
School Activities/Other	Dublin City Council/Other	7,403	218,166	225,569	195,066
Insurance	Insurers	-	71,623	71,623	3,187
Other self-financing - 19 in Number**	Various	76,189	229,160	305,349	273,737
		<b>106,484</b>	<b>2,818,790</b>	<b>2,925,274</b>	<b>2,548,657</b>
<b>Overall</b>		<b>5,520,306</b>	<b>3,937,778</b>	<b>9,458,084</b>	<b>8,279,531</b>

\* Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the Board is reimbursed its cost. Self-financing Projects are programmes run under the complete control of the Board either for the Board or other organisations.

\*\* Where the payments made to any Agency and Self financing is less than €50,000 for 2021 it is included as Other Agency or Self Financing as appropriate.



**City of Dublin Education and Training Board**  
**Notes to the Financial Statements - Year Ended 31 December 2021**

**16 Capital Payments**

Facility	Expenditure Type	Year ended	Year ended
		31/12/2021	31/12/2020
		€	€
		Total	Total
Clonturk College	2 Storey Modular Build	11,257	1,782,846
Clonturk College	Temp Accommodation	191,830	251,613
Colaiste Dhulaigh	Summer Works	-	908,540
Colaiste Eoin Autism Unit	Building Works	109,176	863,731
Further Education and Training Centres	ICT Devices Disadvantages Students	-	870,022
Plunket/Clonturk College	Fire Safety Works	193,397	-
Kilmore Youthreach	Refurbishment	186,048	367,730
Kylemore College	Disability Access	250,252	17,824
Post Primary Schools	Covid-19 Minor Works	163,739	263,013
Terenure Sportsground	Roof Repairs	6,166	121,001
CDETB Training Centres	Building Works / Equipment	66,559	4,428
Minor Capital Works (34 in number)	Building Works / Equipment	744,665	471,686
		<b>1,923,089</b>	<b>5,922,434</b>

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2021

17 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme										TOTAL Year Ended 31/12/2021	Year Ended 31/12/2020	
	Post-Primary Schools and Head Office	Primary Schools	Further Education and Training	Student Support Services	Youth Services	Agencies and Self-financing	Capital	€	€	€			
State Funding Received													
Department of Education	43,789,279	38,899	48,836	8,931	236,015	2,323,601	6,161,604	52,607,165	62,560,136				
Department of Further and Higher Education, Research, Innovation and Science (DFHERIS)				362,241,845		85,237		362,327,082	366,064,543				
SOLAS			115,950,980			1,211,226	1,350,256	118,512,462	116,230,099				
Department of Children, Equality, Disability, Integration and Youth			91,992		17,568,925	81,696		17,712,613	16,779,164				
Department of Health					1,788,769			1,788,769	1,782,943				
State Examination Commissions						132,978		132,978					
TUSLA						1,467,841		1,467,841	1,471,158				
Higher Education Authority						157,376		157,376	61,972				
Department of Social Protection						545,704		545,704	639,689				
Léargas						207,360		207,360	488,431				
Dublin City Council						49,545		49,545	76,728				
Finglas Sports Development						245,039		245,039	236,518				
National Centre for Guidance in Education			250,000			99,953		250,000	244,635				
Blackrock Education Centre			56,124			99,953		56,124	121,956				
Health Service Executive						50,000		50,000	62,492				
Music Generation						39,701		39,701	195,310				
Other	11,459	166,453	19,747		78,793	50,000	37,658	353,812	195,310				
	43,800,739	205,352	116,417,678	362,250,776	19,672,502	6,637,257	7,549,518	556,593,822	565,958,773				
<b>Non State Funding Applied to State-funded Schemes</b>													
All Ireland Scholarship Trust:				1,700,251				1,700,251	3,442,453				
Screen Ireland	12,707		91,869					104,566	-				
Irish Life						70,000		70,000	-				
Parents/Students - tuition and repeat exam fees			635,911			147,200		1,372,377	1,412,913				
Student/College refunds	590,266			756,440				756,440	629,107				
Irish Public Bodies (Capital Release)	130,766							130,766	130,767				
Irish Public Bodies (Dividend)	115,201							116,201	-				
Irish Public Bodies - claim/other	11,193							23,693	-				
Bank - interest	507							507	835				
Other	154,773		86,700	4,383	1,694	203,975	929	452,374	526,825				
	1,016,413	-	814,470	2,469,994	1,694	433,675	929	4,728,175	5,142,000				
<b>Other Non State Funding</b>													
Parents/Students						2,279,575		2,279,575	2,216,702				
Other						109,787		109,787	226,401				
Google						86,012		86,012	-				
Staff						138,657		138,657	62,639				
Irish Public Bodies						155,408		155,408	565				
						2,769,439		2,769,439	2,506,307				
<b>Total</b>	44,817,162	305,352	117,532,148	364,711,770	19,674,196	9,900,371	7,550,447	564,991,436	573,699,329				



City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

18 Source and Use of Funds (continued)

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

Amount due from/ (due to) Grantor at 31 December		31/12/2020
Bank Balance	(Note 16)	€ 31,188,706
Third Party Debtors	(Note 22)	5,276,692
Pay and Expenses Liabilities	(Note 26)	(6,186,888)
Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities		<u>34,278,510</u>

- Notes**
- a Opening balances**  
 Balances are reported on an accruals basis.  
 Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €25,276,169 and anticipated receipts from Retained Superannuation Contributions of €1,600,000. Actual receipts of Retained Superannuation Contributions were €1,592,228 which is €14,772 less than anticipated. This shortfall of €14,772 will be funded by the Department of Education in the 2022 Pay Grant.
- b Pay**  
 Department of Education: Post-Primary Schools and Head Office Non Pay Grant was funded by direct receipts from grantor of €4,725,546 and forecasted locally raised receipts of €435,000. In 2021 actual locally raised receipts were €985,448 (Locally raised receipts includes an PPS Capital Dividend of €130,767 and sanction/creditor refunds of €447,707 which were not included in original forecast estimate) resulting in a surplus of receipts of €550,448 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.
- d Total State funding**  
 The difference between the total amount received from grantors of €351,453,886 above and the total in Note 17 Funding of €356,692,822 is represented by Retained Superannuation Contributions of €4,688,228 and €91,708 of State Funding classified as receipts from other sources in Note 18.

City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2021

19 Current Assets - Recurrent State Grants	31/12/2021	31/12/2020
Amount due from Department of Education	€	€
Pay Grant Underfunding	32,864	-
Associated Grants Underfunding	52,950	98,319
Amount due from Department of Further and Higher Education, Research, Innovation and Science	1,062	1,062

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

Amount due from Department of Further and Higher Education, Research, Innovation and Science	726,790	269,590
Student Support Services Operational Grant	813,666	368,971

20 Current Assets - Capital State Grants

	31/12/2021	31/12/2020
Amount due from the Department of Education	€	€
	976,680	1,167,779
	<u>976,680</u>	<u>1,167,779</u>

21 Current Assets - Other Recurrent Income

	31/12/2021	31/12/2020
Amount due from Other State bodies	€	€
Amount due from Other Non-State bodies	201,862	118,246
	447,091	472,745
	<u>648,953</u>	<u>590,991</u>

22 Current Assets - Third Party Debtors

	31/12/2021	31/12/2020
SUSI Grantees	€	€
Travel Pass	4,105,820	3,737,509
Community Training Centres and Specialist Training Providers	20,203	7,275
Community Employment Scheme	1,158,934	1,148,934
Training Centre Debtors	57,587	49,463
Others	54,457	98,484
	336,547	198,027
	<u>5,733,548</u>	<u>5,239,692</u>

\*SUSI Grantees - Overpayments

Opening Overpayments Balance	€3,737,509
Gross Overpayments Identified in 2021	€1,123,279
Overpayments Recouped in 2021	€754,968
Closing Overpayments Balance	€4,105,820

Of the 10,145 overpayment cases, 4,975 have been closed (money recouped) and 5,170 cases remain open.

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2021**

	31/12/2021	31/12/2020
	€	€
<b>23 Current Liabilities - Recurrent State Grants</b>		
Amount due to the Department of Education		
Associated Grants Unspent	4,119,639	3,910,522
Local Receipts / Receivables Excess	855,705	724,937
Primary Schools Grant Unspent	108,409	-
Pay Grant Unspent	255,114	744,762
Youth Affairs	109,016	59,953
Amount due to SOLAS	6,614,403	10,146,676
Amount due to Department of Children, Equality, Disability, Integration and Youth	614,628	1,298,738
Amount due to Department of Health	382,451	341,942
Amounts due to Other programme funders	11,705	255,455
<b>23(b) Current Liabilities - Recurrent State Grants - Student Universal Support Ireland</b>		
Amount due from Department of Further and Higher Education, Research, Innovation and Science		
Student Support Services Grants Unspent	5,167,645	5,421,795
	<u>18,238,715</u>	<u>22,904,780</u>
<b>24 Current Liabilities - Capital State Grants</b>	31/12/2021	31/12/2020
	€	€
Amount held for Department Of Education	5,291,551	491,742
Amount due to SOLAS	561,122	457,412
	<u>5,852,673</u>	<u>949,154</u>
<b>25 Current Liabilities - Other Recurrent Income</b>	31/12/2021	31/12/2020
	€	€
Amount held for Other State bodies	4,398,419	4,084,362
Amount held for Others Non-State bodies	5,754,769	5,538,581
	<u>10,153,188</u>	<u>9,622,943</u>
<b>26 Pay and Expense Liabilities</b>	31/12/2021	31/12/2020
	€	€
Expense Liabilities	5,485,251	5,202,369
Pay Liabilities	1,452,728	987,519
	<u>6,937,979</u>	<u>6,189,888</u>

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2021**

**27 Movement in Other Net Current Assets**

	<b>Balance as at 31/12/2021</b>	<b>Balance as at 31/12/2020</b>	<b>Movement in Period</b>
	€	€	€
Increase/(Decrease) in Recurrent State Grants Receivable	813,666	368,971	444,695
Increase/(Decrease) in Capital State Grants Receivable	976,680	1,167,779	(191,099)
Increase/(Decrease) in Other Recurrent Income Receivable	648,953	590,991	57,962
Increase/(Decrease) in Third Party Debtors	<u>5,733,548</u>	<u>5,239,692</u>	<u>493,856</u>
	<u>8,172,847</u>	<u>7,367,433</u>	<u>805,414</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	18,238,715	22,904,780	4,666,065
(Increase)/Decrease in Capital State Grant Liabilities	5,852,673	949,154	(4,903,519)
(Increase)/Decrease in Other Recurrent Income Liabilities	10,153,188	9,622,943	(530,245)
(Increase)/Decrease in Pay and Expense Liabilities	<u>6,937,979</u>	<u>6,189,888</u>	<u>(748,091)</u>
	<u>41,182,555</u>	<u>39,666,765</u>	<u>(1,515,790)</u>
<b>Net Movement</b>			<u><u>(710,376)</u></u>

**City of Dublin Education and Training Board**

**Notes to the Financial Statements - Year Ended 31 December 2021**

<b>28</b>	<b>Remuneration</b>	<b>31/12/2021</b>	<b>31/12/2020</b>
		€	€
	<b>(a) Aggregate Employee Benefits</b>		
	Staff Short-term benefits	121,307,883	117,497,839
	Termination benefits	-	-
		<u>121,307,883</u>	<u>117,497,839</u>
	<b>(b) Staff Short-Term Benefits</b>		
	Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	121,307,882	117,497,839
		<u>121,307,882</u>	<u>117,497,839</u>

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

Pay range	No. Employees	Cost in 2021*
0-59,999	2,248	57,397,203
60,000-69,999	296	19,362,323
70,000-79,999	288	21,599,987
80,000-89,999	165	13,863,343
90,000-99,999	35	3,246,196
100,000-109,999	25	2,598,385
110,000-119,999	13	1,478,058
120,000-129,999	11	1,357,127
130,000-139,999	2	263,084
140,000-149,999	1	142,176
150,000+	0	0
<b>Total:</b>	<b>3,084</b>	<b>121,307,882</b>

\*Cost in 2021 includes employers' PRSI

**(c) Termination Benefits**

There were no termination benefit settlements during the year. (2020 €0)

**(d) Key Management Personnel**

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

	<b>31/12/2021</b>	<b>31/12/2020</b>
	€	€
Salary	711,943	696,388
Allowances	-	-
Termination Benefits	-	-
	<u>711,943</u>	<u>696,388</u>

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

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

Former CE Basic Salary	29,756	152,249
Current CE Basic Salary	129,033	-
	<u>158,789</u>	<u>152,249</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.

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



City of Dublin Education and Training Board

Notes to the Financial Statements - Year Ended 31 December 2021

29 Specific Costs	31/12/2021	31/12/2020
	€	€
<b>(a) Consultancy</b>		
The costs of external services under the following headings:		
Legal (includes general legal advice)	58,030	44,893
Financial / Actuarial	2,662	-
Public relations/marketing	-	-
Human Resources	241,581	62,212
Audit Fee (Annual external audit)*	92,200	-
Other	148,710	122,269
	<u>543,183</u>	<u>229,374</u>
* The 2019 audit fee of €92,200 was paid in 2021. The 2020 audit fee was paid in Q1 2022.		
<b>(b) Legal Costs and Settlements</b>	31/12/2021	31/12/2020
	€	€
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
	<u>-</u>	<u>-</u>
<b>(c) Travel and Subsistence</b>	31/12/2021	31/12/2020
	€	€
Travel and subsistence costs comprise:		
<b>Domestic</b>		
- expenses paid to Board Members	19	715
- expenses paid for Board Members	-	-
- expenses paid to employees	34,161	109,576
	<u>34,180</u>	<u>110,291</u>
<b>International</b>		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	1,344	37,388
	<u>1,344</u>	<u>37,388</u>
<b>Total</b>	<u>35,524</u>	<u>147,679</u>
<b>(d) Hospitality</b>	31/12/2021	31/12/2020
	€	€
Hospitality costs incurred were:		
Staff Hospitality	-	-
Other	660	-
	<u>660</u>	<u>-</u>

City of Dublin Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

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 2021 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Interview Board Fees
	€	€	€	€	€	€	€
Mr. Michael Blanchfield					19	19	1,690
Cllr. Mary Callaghan					-	-	650
Mr. John Carr					-	-	390
Ms. Audrey Cepeda					-	-	-
Cllr. Keith Connolly**/**					-	-	520
Cllr. Caroline Conroy					-	-	-
Cllr. Joe Costello					-	-	2,340
Ms. Diane Cronin***					-	-	-
Cllr. Anne Feeney					-	-	130
Cllr. Vincent Jackson					-	-	1,950
Cllr. Dermot Lacey					-	-	1,040
John Lyons					-	-	-
Dr. Bryan MacDonald***					-	-	-
Cllr. Michael MacDonncha					-	-	-
Mr. Noel McDonagh					-	-	-
Declan Meenagh					-	-	-
Dr. Shira Mehlman					-	-	1,690
Cllr. Sophie Nicollaud					-	-	260
Dr. Noel O'Connor					-	-	-
Ms. Joanna Siewierska					-	-	-
Cllr. Catherine Stocker					-	-	-
<b>Total</b>	-	-	-	-	<b>19</b>	<b>19</b>	<b>10,660</b>

\*Chairperson from September 2021

\*\*ETBI Representative

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

31 Committee Fees

The following fees were paid to Non- Board Committee members

Audit and Risk Committee (ARC) (No. of Non Board ARC members 2021 4, 2020 4)

Finance Committee (FC) (No. of Non Board FC members 2021 1, 2020 1)

	31/12/2021	31/12/2020
	€	€
Audit and Risk Committee (ARC)	2,904	4,840
Finance Committee (FC)	848	-
<b>Total</b>	<b>3,752</b>	<b>4,840</b>

32 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

	31/12/2021	31/12/2020
	€	€
Domestic Travel	296	1,427
Foreign Travel	-	-
<b>Total</b>	<b>296</b>	<b>1,427</b>

**City of Dublin Education and Training Board**

**Notes to the Financial Statements – Year Ended 31 December 2021**

**33 Capital Commitments**

At 31 December 2021 City of Dublin ETB had capital commitments of €9,081,906 (2020 €737,276).

All of the above capital expenditure will be Exchequer funded.

**34 Lease and Other Finance Commitments**

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

	31/12/2021	31/12/2020
	€	€
Payments due:		
Within one year	226,570	411,542
Between two and five years	606,583	633,750
After 5 years	3,494,208	1,526,973
	<u>4,327,361</u>	<u>2,572,265</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 2021.

**36 Additional Superannuation Contribution**

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

From 1 January 2019 onwards, members of public service defined benefit pension schemes pay an additional superannuation contribution (ASC) arising from the Public Service Stability Agreement (2018-2020) and the Public Service Pay and Pensions Act 2017. ASC is a permanent contribution in respect of pensionable remuneration. The ETB deducted Additional Superannuation Contributions from employees amounting to €3,243,631 (2020 €3,118,595) amounting to €3,243,631 (2020 €3,118,595) which were remitted to the Department of Education.

**37 Fraud**

A suspected fraud was identified in one of CDETB's PLC Colleges in 2011. The matter was advised to the Gardai and CDETB assisted fully in the ensuing investigation. The case was concluded in December 2016 whereby an ex-employee of CDETB was charged and found guilty of sample counts of fraud to a value of €10,000. The individual repaid €10,000 to CDETB in January 2017 by order of the courts. In 2020 it was confirmed that an insurance claim for remaining losses of approximately €40,000 was not covered under the Fidelity Guarantee section of the CDETB policy held with IPB. However, IPB approved and paid an ex-gratia payment of €30,483 in relation to same in April 2021.

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

CDETB is a trustee of the Irish Adventure Sports Training Trust Ltd which was established to manage the Tiglin Facility and promote the development of Adventure Education in 1999. Other members of the Trust at the time of formation were the Canoe Union (now Canoe Ireland), Mountaineering Council (now Mountaineering Ireland) and AFAS (Association for Adventure Sports). AFAS voluntarily dissolved in 2004 and the other three organisations remained members of the Trust. CDETB nominates a senior official to be a director of the Trust. IASTT piloted a new outdoor education grants scheme and distributed approximately €100,000 leaving €500,000 in the fund.

## City of Dublin Education and Training Board

### Notes to the Financial Statements - Year Ended 31 December 2021

#### 39 Retirement Benefit costs

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

#### 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 2021, €1,713 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 €42,700 to ETBI in 2021.

#### 42 Provision of National Service

The City of Dublin Education and Training Board (CDETB), through the CDU is the lead agency for FESS. FESS is the Further Education Support Service. FESS supports QQI-registered providers funded by SOLAS in FET in a broad range of capacity-building support strategies including developing, planning, delivering and assessing programmes leading to QQI awards at Levels 1-6 on the National Framework of Qualifications (NFQ) and all Providers delivering programmes at NFQ Level 1 and Level 2. One of the CDETB Directors of FET is the Acting Manager of FESS. A review is being undertaken of FESS to align the service with FET National Strategy. FESS regional offices are based in Tipperary ETB, Kildare and Wicklow ETB, Cavan and Monaghan ETB and City of Dublin ETB and between them have a national remit to support FET NFQ Levels 1-6 in all 16 ETBS, the ACCS and JMB schools, Special National Schools etc. HSE and private providers are supported at NFQ Levels 1 and 2. CDETB CDU is responsible for the day to day running of the service. This involves managing the priorities for the service and work of the support and administrative staff in each of the offices. Each office submits work and financial reports to the manager. CDETB is responsible for the overall administration of the budget for FESS. The total expenditure including accruals for the FESS programme in 2021 was €849,390.

#### 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 2021

45 Property  
City of Dublin ETB provides educational service and activities from the properties listed below:

Category	Location	Annual Rent per agreement	Expiry Date
<b>OWNED</b>			
<b>Primary level, Post Primary Level and Centres</b>			
Ringsend College	Cambridge Road, Ringsend, Dublin 4	n/a	n/a
Kylemore College	Kylemore Road, Ballyfermot, Dublin 10	n/a	n/a
Colaiste Dhulagh PPS	Barryscourt Road, Coolock Dublin 17	n/a	n/a
Cabra Community College	Killieran Road, Cabra, Dublin 7	n/a	n/a
Colaiste Boin	Cappagh Road, Finglas, Dublin 11	n/a	n/a
St Kevin's College	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Marino College	Marino Mart, Fairview, Dublin 3	n/a	n/a
Clontarf College	Swords Road, Whitehall, Dublin 9	n/a	n/a
Larkin Community College	Champions Avenue, Dublin 1	n/a	n/a
Margaret Ashford Community College	The Thatch Road, Whitehall, Dublin 8	n/a	n/a
Presentation College	Terenure Park, Dublin 6W	n/a	n/a
<b>Administrative Offices</b>			
n/a	n/a	n/a	n/a
<b>Others</b>			
Ballsbridge CPE	Herbert Street, Dublin 2	n/a	n/a
Ballyfermot CFB	Ballyfermot Road, Ballyfermot, Dublin 10	n/a	n/a
Ballyfermot CFB Artsblock	Kylemore Road, Ballyfermot, Dublin 10	n/a	n/a
Colaiste Dhulagh CPE	Barryscourt Road, Coolock Dublin 17	n/a	n/a
Colaiste Dhulagh CPE	Springdale Road, Raheny, Dublin 17	n/a	n/a
Colaiste Ide CPE	Cardiffsbridge Road, Finglas, Dublin 11	n/a	n/a
Crumlin CFB	Crumlin Road, Crumlin, Dublin 12	n/a	n/a
Pearse CPE	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Pearse CPE (Mains)	Clogher Road, Crumlin, Dublin 12	n/a	n/a
Inchicore CFC	Emmet Road, Inchicore, Dublin 8	n/a	n/a
Kilvester CPE	Collins Road East, Kilvester, 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 CPE	Leinster Road, Rathmines, Dublin 6	n/a	n/a
Harmonstown Youthreach	142 Harmonstown Road, Artane, Dublin 5	n/a	n/a
Cabra Youthreach	Renaith Road, Cabra, Dublin 5	n/a	n/a
Ballyfermot Training Centre	Ballyfermot Hill, Ballyfermot Dublin 10	n/a	n/a
Finglas Training Centre	Fountainree Industrial Estate, Jamestown Rd, Finglas, Dubl	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 Sports Hall	Clogher Road, Crumlin, Dublin 12	n/a	n/a
St Michael's Sports Hall	St Michael's Estate, Inchicore, Dublin 8	n/a	n/a
Psychological Services	25 Temple Road, Dorset, 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 Sports Hall	Champions Avenue, Dublin 1	n/a	n/a
Terenure Sportsground	Templeogue Road, Dublin 6	n/a	n/a
<b>45B Property not Owned - Leased</b>			
<b>Primary level, Post Primary Level and Centres</b>			
<b>Administrative Offices</b>			
Head Office	Town Hall, Merrion Road, Ballsbridge, Dublin 4	Nil	2029
Head Office	1 Pembroke Place, Ballsbridge, Dublin 4	€65,000	20/05/2027
Head Office	2 Pembroke Place, Ballsbridge, Dublin 4	€25,500	19/05/2022
Buildings Maintenance	Camden Row, Dublin 2	Nil	N/A
SUSI	Shelbourne Road, Ballsbridge, Dublin 4	Nil	N/A
<b>Centres</b>			
Colaiste Dhulagh Greendale	Briarfield Villas, Kilbarrack, Dublin 5	Nil	N/A
Greendale - Kilbarrack Sports Hall	Briarfield Villas, Kilbarrack, Dublin 5	Nil	N/A
Crumlin CPB* Beauty School	Crumlin Road, Crumlin, Dublin 12	€117,500	16/10/2031
Inchicore Goldenbridge Convent - Church	Goldenbridge, Inchicore, Dublin 8	€45	2027
Inchicore CPE*	6/7 Bunnet Road, Inchicore, Dublin 8	€12,622	31/12/2022
Rathmines CFB	Town Hall, Rathmines, Dublin 6	Nil	2021
Rathmines CPE	1 Holoville Place, Rathmines, Dublin 6	€9,623	Discussions Ongoing DCC
Ballyfermot Youthreach	49 Rossmore Avenue, Ballyfermot, Dublin 10	€60,000	01/06/2020
Crumlin Youthreach*	Armagh Road, Crumlin, Dublin 12	€67,500	16/10/2031
North Great George's Street Youthreach	20 North Great George's St, Dublin 1	Nil	2735
Pleasant St Youthreach	16 Pleasant Street, Dublin 8	Nil	
Sherrard Street Youthreach	7 Upper Sherrard Street, Dublin 1	€28,000	01/06/2026
Transition Centre Youthreach	10A Parnell Square, Dublin 1	€195,000	01/04/2024
Pathways Project	1A Parnell Court, Granby Road, Dublin 1	€33,100	01/08/2027
City of Dublin Youth Services Board*	70 Morehampton Road, Donnybrook, Dublin 4	Nil	Under review
Malahide Yacht Club	Malahide, County Dublin	€20,000	Yearly rolling lease
Coolock Youthreach (renamed from Kilmare Youthreach)	Clonsillaugh Road, Coolock	€20,000	31/10/2030
St Joseph's Adult Literacy Centre	Barry Road, Finglas, Dublin 11	€20,000	01/09/2030
Ballsbridge CPE	Shelbourne Road, Ballsbridge, Dublin 4	Nil	2027
Southside Inner City Adult Education Services	1st Floor, Garland House, 28/30 Rathmines Park., Dublin 6		43,257 2031

**City of Dublin Education and Training Board**  
**Notes to the Financial Statements - Year Ended 31 December 2021**

45 Property (continued)

45C Property not Owned - Other (Licensed, Managed, Service Level Agreements and PPP)				
Category	Location	Status	Annual Rent per agreement	Expiry Date
<b>Primary Level, Post Primary Level and Centres</b>				
<b>Centres</b>				
Whitehall CPE	Mobih Road, Glasnevin, Dublin 9	Licensed	N/A	2024
Ballymun Youthreach	Old Ballymun Comp. Ballymun Road, Dublin 9	DFS/License	N/A	N/A
Educational Unit Mountjoy	Mountjoy Prison, NCR, Dublin 7	Managed	N/A	N/A
Tillys	16 - 18 Sean MacDermott Street	Licensed	€1.00	12/31/2021
Crumlin Childrens Hospital School	Crumlin Childrens Hospital, Dublin 12	Managed	NA	NA

45D Properties in use by a 3rd Party				
Category	Location	Status	Annual Rent per agreement	Expiry Date
n/a	n/a	n/a	n/a	n/a

45E Properties not in use:				
Category	Location	Status	Annual Rent per agreement	Expiry Date
<b>Centres</b>				
Whitehall CPE	Swords Road, Whitehall, Dublin 9	Owned	n/a	n/a

**Notes:**

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

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

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

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

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

**PPP** - Public Private Partnership

## City of Dublin Education and Board Training

### Notes to the Financial Statements - Year Ended 31 December 2021

#### 46 The impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020 and its impact has continued throughout 2021. Measures taken by our government to contain the virus have affected how we operate.

City of Dublin ETB has taken a range of measures to monitor and mitigate the effects of COVID 19 including putting in place required safety and public health measures for our staff, student participants and beneficiaries such as social distancing and working from home. Notwithstanding the impact of COVID 19, City of Dublin ETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

Since March 2020 the pandemic has had a financial implication for City of Dublin ETB and we have received additional resources in the form of government grants to assist us in continuing in our role.

In 2021 we received the following additional COVID 19 related funding

- Department of Education - COVID 19 Operational supports for a full return to school- €410,191
- Department of Education- COVID 19 Additional Supervision Arrangements- €330,427
- Department of Education -Exceptional Minor Works with a particular focus on supporting enhanced ventilation - €225,000
- Department of Children, Equality, Disability, Integration and Youth - Youth Services -€385,702
- SOLAS- COVID 19 PET overheads- €1,214,000
- SOLAS- Mitigating Against Educational Disadvantage Fund (MAEDF) - €1,206,997

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

- Cleaning support
- Hand sanitiser and PPE
- Enhanced Supervision Support
- Minor Works including classroom reconfiguration
- Enhanced ventilation
- Software licences and IT equipment
- Calculated grades aides
- Learner Assistance
- Reach Out/Mentoring
- COVID 19 Exceptional Circumstances

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

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

On 30/09/2021, City of Dublin ETB refunded the Department of Education unspent COVID 19 funding of €285,038.

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

- City of Dublin ETB engaged its business continuity plan to ensure that its operations continued as normal in line with its regulatory requirements.
- The Audit and Risk Committee reviewed the updated risk register to take account of the specific risks arising from COVID 19 and City of Dublin ETB developed and implemented additional control measures as required.
- The Department of Education put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of COVID-19. City of Dublin ETB is participating in these structures to ensure a joined-up approach across the education sector.

In 2022 we will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our vital role in the best and safest way possible. Within the further education and training sector, ETBs will continue to play an important role in the response to upskilling and reskilling those adversely impacted by the pandemic.

#### 47 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2021 were approved by the Board of City of Dublin ETB on 31st March 2022.

