

**Dublin and Dun Laoghaire Education and Training Board**

**Financial Statements For The Year Ended 31 December 2023**

**Dublin and Dun Laoghaire Education and Training Board**

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31 December 2023**

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## Dublin and Dun Laoghaire Education and Training Board

### Statement of Board Responsibilities

Dublin and Dun Laoghaire Education and Training Board was established on 1st 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 Mick Duff

Date:

10/12/2024

## **Dublin and Dun Laoghaire Education and Training Board Statement on Internal Control**

Dublin & Dun Laoghaire Education and Training Board (DDLETB) 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 Letter 002/2019, which was issued by the Department of Education to all ETBs in January 2019. This Code was adopted by DDLETB at its meeting on 26th March 2019.

A new Board was constituted for DDLETB on 19th August 2019, and at its meeting of 16th September 2019, the Board completed the appointment of new Finance and Audit and Risk Committees.

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

As Chairperson of Dublin & Dun Laoghaire 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 DDLETB achieving its objectives.

The system of internal control operated in DDLETB is based on:

- Governance Committee established to review and approve policies, logs of audits and legal cases and general governance matters
- 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

- 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 in internal audit reports.
- Work of the Audit and Risk Committee and the Finance Committee.

**Dublin and Dun Laoghaire Education and Training Board  
Statement on Internal Control**

**Audit and Risk Committee**

The Board's oversight of the system of internal control is informed by the work of Audit and Risk Committee (ARC) who met six times in 2023. The work programme of the Audit and Risk Committee included consideration of:

- Internal Audit Reports
- External audit reports and the management letters of the Comptroller and Auditor
- Annual Financial Statements
- Risk Management Framework
- Risk Register
- Audit Register
- Compliance Audit Report
- Status Reports from the Director of OSD
- Risk Management Reports
- Opinion report to the board as to the adequacy and appropriateness of the systems of
- Self Assessment Questionnaire

The Chief Executive, Director of OSD, Director of FET, Head of Finance and Procurement Officer provided reports on operation of controls, finances and met with the Audit and Risk Committee in 2023. The ARC also met with the IAU-ETBs.

The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 13th March 2024.

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

- Annual Financial Statements 2023
- Recommendation to the Board of AFS 2023
- Monthly Income and Expenditure Accounts
- Risk Management Reports from Director of OSD and PAO

The Chief Executive, Director of OSD and Heads of Finance reported to the Finance

The Finance Committee reviewed the Annual Financial Statements 2023 on 21st March 2024 and recommended their adoption to the Board.

**Internal Audit**

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

**Dublin and Dun Laoghaire Education and Training Board  
Statement on Internal Control**

**Internal Audit Cont'd**

The following internal audit reviews were carried out in the period from 1st January 2023 - 31st December 2023;

The following Audits were completed, School Meals, School Bank Accounts, Apprenticeships, Follow-up Audit of Implementation Status from 2018 ICT Internal Audit Recommendations and Assessment of Current ICT Environment within DDLETB against the Risks Identified in the "Review of the Cyber-attack on the HSE", Review of readiness to meet the public sector cyber security baseline standards, audit of Procurement capital leases and asset management audit and Community Training Centres.

An audit of School Meals was carried out in 2023 and the finalised report was received from IAU-ETBs in October 2023 and sent to the ARC. The overall finding of the Report was that there was an adequate system of controls in place. A total of 8 recommendations were made – 1 high, 4 medium and 3 low. All recommendations are due to be progressed in 2024 and kept under on-going review.

An audit of School Bank Accounts was carried out in June 2023 and the finalised report was received in January 2024. The overall finding of the Report was that there was an adequate system of controls in place. A total of 14 recommendations were made – 1 high, 5 medium and 8 low. All recommendations are due to be progressed in 2024 and kept under on-going review.

An audit of Apprenticeships was carried out in June 2023 and the draft report was received in September 2024. The overall finding of the Report was that there was an adequate system of controls in place. A total of 16 recommendations were made – 1 high, 5 medium and 10 low. All recommendations are due to be progressed in 2024 and kept under on-going review.

Follow Up Audit of Implementation Status from 2018 ICT IAU audit recommendations and Assessment of current ICT environment within DDLETB against the risks identified in the "Review of the Cyber-attack on the HSE" was carried out in 2023. The report issued in August 2023 and was reviewed by the ARC. The overall finding of the report was that there was an adequate system of controls in place. A total of 15 recommendations (7 High, 5 Medium, 3 Low) were made with all recommendations to be progressed and kept under ongoing review.

Procurement capital leases and asset management audit and final report received from IAU in February 2023. The overall finding of the report was that there was an adequate system of controls in place. A total of 6 recommendations were made - 2 High, 2 Medium, 2 Low. All recommendations are due to be progressed in 2024 and kept under on-going review.

IAU Community Training Centre Audit –Final report received in February 2023. The overall finding of the report was that there was an adequate system of controls in place. A total of 13 recommendations were made -2 High, 2 Medium, 9 Low. All recommendations are due to be progressed in 2024 and kept under on-going review.

**Dublin and Dun Laoghaire Education and Training Board**  
**Statement on Internal Control**

**Financial Oversight and Monitoring**

DDLETB considers that the level of internal financial monitoring and oversight resources available in DDLETB as inadequate for an organisation of this size and complexity. Sanction was granted by the Department of Education for the appointment of a grade 7 post dedicated to Finance Monitoring and Oversight. The recruitment process began in late 2023 and with successful candidate appointed in July 2024.

**Breaches of system internal control - Procurement**

DDLETB is continuing to work towards meeting all its responsibilities in respect of procurement regulations and to reduce non-compliant spend. A dedicated procurement team of four staff is established. A schedule of tenders clearly indicating contract end dates to assist with planning and new key operational controls to reduce instances of non-compliance are in place. All procedures are in line with the Corporate Procurement Plan and DDLETB Procurement Policy.

DDLETB managed to reduce the level of non-compliance from €3,193,585 (ex VAT) in 2022 to €2,071,924 (ex VAT) in 2023 which is a 35% decrease.

There are instances where goods and services are procured in excess of 91 sites through competitive procurement processes at a local level, in line with DDLETB's Procurement Policy, but the cumulative value across all sites exceeds National/EU tendering thresholds, currently at €50,000 (€200,000 for works related expenditure). 2023 was a challenging year in terms of achieving compliance, with Inflation at approximately 5.2%, along with the continued growth of services delivered by DDLETB. Furthermore, the tender process is long and complex which can cause delays in finalising a contract before the previous contract expires.

(i) Expenditure of €53,016 for ICT Phone (Landlines). This was procured before a centralised contract was put in place in October 2023. We expect the spend in 2024 to reduce when all locations have moved to the centralised contract.

(ii) Expenditure of €123,877 for Electrical Consumables. This category of expenditure became fully compliant in Qtr. 2 2023.

(iii) Expenditure of €56,963 for non branded beauty consumable, paid to one supplier. The tender process collapsed due to unsuitable tenders. Tender process restarted in Qtr. 1 2024.

(iv) Expenditure of €287,150 for various school tours. Competition for a panel is now live on Eenders.

(v) Expenditure of €88,334 for Agency Staff. This category of spend is now fully compliant since January 2024.

(vi) Expenditure of €156,321 for ICT support services. Tender Competition is now live on Eenders.

(vii) Expenditure of €58,028 for Woodwork Classroom Materials paid to one supplier. A contract was put in place in September 2023 and this category of spend is now fully compliant.

**Dublin and Dun Laoghaire Education and Training Board  
Statement on Internal Control**

**Breaches of system internal control - Procurement Cont'd**

(viii) Expenditure of €103,052 for Stationary & Office Supplies. Centrally procured contract was not suitable for DDLETB's requirement. DDLETB are awaiting further instruction from the OGP.

(ix) Expenditure of €211,375 for Static security, alarm response and keyholding services paid to one supplier. This category of spend will be fully compliant in Qtr. 1 2024.

(xi) Expenditure of €61,056 for ICT field engineering paid to one supplier. This position will be regularised in 2024.

(xii) Expenditure of €872,752 for Cleaning Services to one supplier. This was due to a delay in completion of mini competition by OGP and the introduction of the new Etenders software. This spend is now compliant in January 2024.

DDLETB has developed a Corporate Procurement Plan for 2022-2024, which sets out actions to address areas of identified non-compliance and other DDLETB procurement needs. DDLETB 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 external investigations were ongoing in 2023 in relation to the suspected fraud that was notified in 2022 in two bodies funded by DDLETB. In 2023, the full fraud amount was fully recouped by DDLETB from one of the investigations. Recouping of the amount from the second fraud case is covered by insurance. Garda investigations are ongoing.

**Protected disclosures**

DDLETB received no protected disclosures in 2023 under the Protected Disclosure Act 2023.

**Payment of Arrears**

A large pay arrears due to an individual was identified in 2022. The circumstances that gave rise to the arrears were reviewed by the HR Department and this confirmed three additional staff members who were also due pay arrears in 2023. These staff members did not complete a pre-employment medical and provide the required supporting documentation at the time they commenced their employment with DDLETB, although they were requested to do so. As a result, they were placed on the first point of the pay scale until such time as the medical was completed and documentation submitted. Once the medical was completed and the required documentation submitted and approved, the staff members were moved to the correct point on their respective scales, resulting in a pay arrears situation. Procedures and checklists are now in place so that an oversight like this will not arise in the future. DDLETB have requested IAU-ETBs to include an audit of payroll in its annual audit plan. This will provide a level of assurance that system changes are working effectively.



**Dublin and Dun Laoghaire Education and Training Board  
Statement on Internal Control**

**Risk Management**

DDLETB has a Corporate Risk Management Plan in place across the organisation. The risk register was reviewed at each meeting of the Audit & Risk Committee in 2023 and the Committee continues to monitor the development of DDLETB's Strategic Risk Management Plan.

**Data Breach**

In 2023, six data breaches ranging from medium to high risk were reported to the Data Protection Commissioner (DPC). All data breaches were investigated in accordance with the provisions of the Act and corrective actions implemented.

There was one high risk data breach that related to learner data in a FET centre, which occurred in March 2023. This breach was notified to the Senior Leadership Team (SLT), internal Governance, DPC and DDLETB insurers, IPB. This breach was investigated in accordance with the provisions of the Act which identified ten corrective actions. Of these actions six of a high rating have been implemented, three of a low rating are currently near completion or are ongoing and one is awaiting clarification relating to data retention. This breach resulted to payment of compensation through our insurers to two individuals in 2024.

A report of this breach was not brought to the attention of the Board at the time of the initial breach as required by DDLETB Policy and ETB Code. The Chairperson of the Audit and Risk Committee has been informed and a report was given to the Board at its meeting of 18th of November 2024.

An internal review in relation to the management of data breaches has been completed and this has identified opportunities for improvement in reporting of data breaches to the Audit and Risk Committee and Board. The reporting of Data Breaches is now a standing agenda item for the Audit and Risk Committees consideration.

**Issues progressing at Sectoral level**

**Breaches of system of 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. DDLETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2023. However, statements were being provided to members where they request them individually and statements for staff members nearing retirement were prioritised. Work was underway with ESBS to produce statements for the period 2013 to 2022 and this work was expected to complete in Q2 2024. The progress to date is that in Q3 2024, based on the centralised system, DDLETB sent these statements by post to members of the Single Pension Scheme and SPS leaver scheme which are now compliant. In October 2022, software changes were deployed to the ETB Payroll Shared Services People XD system to address issues with pension contributions for 95% of payees. Work is underway to review requirements for multi-appointment and referable amount calculations.

## **Dublin and Dun Laoghaire Education and Training Board Statement on Internal Control**

**Breaches of system of internal control - Single Public Services Pension Scheme Cont'd**  
Development work and end to end testing is ongoing with The Access Group and ESBS to address the PeopleXD requirements to cater for calculation of net contributions for payees with multi-appointments and also to update calculation for salaried payees for going forward from 2024. In the Interim, while the PeopleXD system is being developed, an SPS Data Hub was established by ESBS to collate data from previous payroll systems into one centralised system.

This data is then used to produce SPS pension benefit and leavers statements and files for the SPS Databank. 4 ETBs have completed this project so far in 2023 with a further 3 ETBs expected to be completed by year end 2023, having issued cumulative benefit/leavers statements from 2013 to 2022 and produced databank files from 2013 to 2022. All remaining ETBs are expected to have this work completed by end Q2 2024 at the latest. The 2023 annual SPS statements will be produced from the centralised system for all ETBs. Going forward from 2024, it is expected that the PeopleXD system will have been updated with remediated data and have had the necessary development applied to allow the 2024 statements be produced directly from the system.

This work forms part of the overall Pensions Improvement Programme being implemented by the Department of Education and a dedicated team in ESBS has been put in place which is working solely on resolving Pension and Superannuation Contribution matters. The provision of accurate benefit and leavers statements (which were updated and approved in 2023) to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

### **Payroll Shared Services**

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

### **Payroll**

The migration of DDLETB payroll for all staff took place in July 2019. The ESBS are responsible for the processing of the payroll while DDLETB is still responsible for the issuing of instructions to shared services of the changes to payrolls and HR function. The Chief Executive has confirmed that she has fulfilled her responsibilities in relation to the requirements of both the Memorandum of Understanding and also the Service Management Agreement that has been signed and is in place between DDLETB 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 DDLETB.

**Dublin and Dun Laoghaire Education and Training Board  
Statement on Internal Control**

**Expenses including Travel and Subsistence**

Processing of expenses including Travel and Subsistence (T&S) payments has being rolled

**Apprentice Payroll**

DDLETB transitioned their apprentice payroll to the managed payroll service set up by ESBS in March 2020.

**Learner Payments**

DDLETB has transitioned their learner payments to the managed service set up by ESBS in two waves. Wave 1 in August 2020 and Wave 2 (Youthreach and VTOS) March 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. This solution is now being used by 15 of the 16 ETBs with a project being progressed to migrate CDETB in January 2024.

**Review of Effectiveness of Internal Controls**

DDLETB 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 2024, conducted a review of the effectiveness of the system of internal financial control for year ended 31st December 2023 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included:

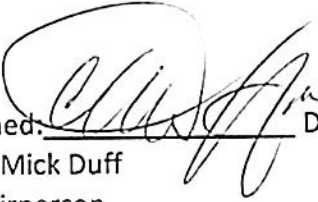
- The Executive presented a report of its review of controls (both verbally and by written report) at its meeting of 13th March 2024. The Audit and Risk Committee received confirmation from the Chief Executive that the system of internal control is adequate and appropriate insofar as is reasonably practicable. The Chief Executive based this statement on information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2023 and to date in 2024, met with representatives from the IAU-ETBs, along with an examination of minutes of meetings of the Board to ensure there are no inconsistencies 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 on the review (verbally and by written report) of controls to the Board on 25th March 2024.

**Dublin and Dun Laoghaire Education and Training Board  
Statement on Internal Control**

**Review of Effectiveness of Internal Controls Cont'd**

- A review of Governance and Control activities in 2023 including:
  - Engagement between the Audit and Risk Committee, Finance Committee, Board and the Executive
  - Reports from the Chief Executive, Director of OSD, Director of Schools and Director of Further Education and Training (FET) to the Board
  - Reports from the Chief Executive, Director of OSD and Head of Finance to the Audit and
  - Recommendations made by the C & AG in management letters or other reports
  - Recommendations made by the Internal Audit Unit
  - Risk Management Reports from Director of OSD and Public Affairs Officer of DDLETB
  - The Risk Register that is kept up-to-date and presented to the Audit and Risk Committee on a regular basis. DDLETB is developing the risk register to enhance the risk management process.

The Board reviewed and approved this statement at its meeting held on 25th March 2024.

Signed:   
Cllr Mick Duff  
Chairperson

Date: 10/12/2024



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas Dublin and Dun Laoghaire Education and Training Board

### Opinion on the financial statements

I have audited the financial statements of Dublin and Dun Laoghaire Education and Training Board for the year ended 31 December 2023 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

- the 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 2023 and the state of affairs of the Board at 31 December 2023, and
- the financial statements are in accordance with the accounting policies laid down by the Minister for Education.

### *Basis of opinion*

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

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

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

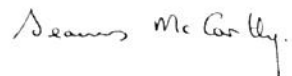
The Board has presented certain other information together with the financial statements. This comprises the statement of Board responsibilities, the statement on the system of internal control and a schedule of activities and pay costs. My responsibilities to report in relation to such information,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

### *Non-compliance with procurement rules*

The statement on internal control discloses that in 2023 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

*Board not informed of serious data breach*

The statement on internal control also discloses that a high-risk data breach occurred in March 2023 which, although notified promptly to the Data Protection Commissioner and senior management, was not brought to the attention of the Board as required by the Board's policy and the educational training board code of governance practice. The matter was only reported to the Board in November 2024. The statement on internal control sets out the steps taken to address this matter, including the listing of 'data breaches' as a standing agenda item for Audit and Risk Committee meetings.



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

**17 December 2024**

## Appendix to the report

### Responsibilities of Board members

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

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

### Responsibilities of the Comptroller and Auditor General

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

Dublin and Dun Laoghaire Education and Training Board

Operating Statement For The Year Ended 31 December 2023

	Note	Year ended 31/12/2023 €	Year ended 31/12/2022 €
<b>RECEIPTS</b>			
Post Primary Schools & Head Office Grants			
	3	151,826,530	152,777,726
Primary School Grants	4	2,359,531	2,517,214
Further Education and Training Grants	5	80,767,600	75,351,250
Youth Services Grants	6	10,792,227	11,401,767
Agencies & Self-Financing Projects	7	10,847,310	10,146,752
Capital	8	19,103,904	14,647,557
		<u>275,697,102</u>	<u>266,842,266</u>
<b>PAYMENTS</b>			
Post Primary Schools & Head Office			
	9	155,233,589	147,957,297
Primary School	10	2,317,809	2,108,495
Further Education and Training	11	80,446,946	76,338,249
Youth Services	12	11,375,104	11,023,953
Agencies & Self-Financing Projects	13	10,730,982	9,297,354
Capital	14	18,591,925	17,532,616
		<u>278,696,355</u>	<u>264,257,964</u>
Cash Surplus/(Deficit) for Year		(2,999,253)	2,584,302
Movement in Other Net Current Assets	25	<u>1,237,490</u>	<u>(282,826)</u>
Accrual Revenue Surplus/ (Deficit) for Year		(1,761,763)	2,301,476
Revenue (Deficit)/ Surplus at 1 January		8,228,011	5,926,535
Revenue (Deficit)/ Surplus at 31 December	16	<u>6,466,248</u>	<u>8,228,011</u>

Signed:  Signed:   
 Cllr Mick Duff Ms Caitriona Murphy  
 Chairperson Acting Chief Executive

Date: 10/12/2024 Date: 10/12/2024

The notes on pages 17 to 42 form part of these Financial Statements



Dublin and Dun Laoghaire Education and Training Board

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

	Note	31/12/2023	31/12/2022
		€	€
<b>Current Assets</b>			
Recurrent State Grants	17	848,399	23,476
Capital State Grants	18	2,731,116	2,153,816
Other Recurrent Income	19	1,476,080	1,019,697
Third Party Debtors	20	536,383	855,729
Bank Balance		<u>37,640,265</u>	<u>40,639,521</u>
		<u>43,232,243</u>	<u>44,692,239</u>
<b>Current Liabilities</b>			
Recurrent State Grants	21	13,571,817	14,332,655
Capital State Grants	22	12,057,336	10,921,591
Other Recurrent Income	23	4,971,027	5,101,124
Pay & Expense liabilities	24	<u>6,165,815</u>	<u>6,108,858</u>
		<u>36,765,995</u>	<u>36,464,228</u>
<b>Net Current Assets / (Liabilities)</b>		<u>6,466,248</u>	<u>8,228,011</u>
Represented By			
<b>Revenue Surplus / (Deficit)</b>	16	<u>6,466,248</u>	<u>8,228,011</u>

Analysis of Revenue Surplus/ (Deficit)	Retained	Revenue	Retained
	Surplus/ (Deficit)	Surplus/ (Deficit)	Surplus/ (Deficit)
	31/12/2023	For 2023	31/12/2022
	€	€	€
Programme			
Schools & Head Office	577,550	(1,785,052)	2,362,602
Further Education & Training	214,103	(104,927)	319,030
Self-financing Programmes	5,674,595	128,216	5,546,379
	<u>6,466,248</u>	<u>(1,761,763)</u>	<u>8,228,011</u>

Signed:   
 Cllr Mick Duff  
 Chairperson  
 Date: 10/12/2024

Signed:   
 Ms Caitriona Murphy  
 Acting Chief Executive  
 Date: 10/12/2024

The notes on pages 17 to 42 form part of these Financial Statements

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to the Financial Statements – Year Ended 31 December 2023**

**1 Accounting Policies**

**1.1 Significant Accounting Policies**

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

**1.2 General Information**

Dublin and Dun Laoghaire Education and Training Board was established on 1st 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 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 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.

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to the Financial Statements – Year Ended 31 December 2023**

**(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.

**(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.

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to the Financial Statements – Year Ended 31 December 2023**

**(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 employer 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 refunds 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.

**Dublin and Dun Laoghaire Education and Training Board**  
**Notes to the Financial Statements – Year Ended 31 December 2023**  
**Main Activity**

**2 Main Activity**

Dublin and Dun Laoghaire 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*****	13	3,319	
Second Level	31	21,307	
Further Education and Training (FET)****	37		39,259
Part-time / Night Classes****	7		4,037

\* The number of Schools/ Centres from which DDLETB provides educational service and activities.

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

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

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

\*\*\*\*\*Includes 4 Special Schools with 52 participants.

**3 Post Primary Schools & Head Office Receipts**

	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Education		
-Pay	137,253,246	133,581,364
* -Non Pay	9,178,618	11,242,041
-Associated Programmes	4,722,519	7,069,526
Department of Education - Subtotal	<u>151,154,383</u>	<u>151,892,931</u>
Tuition Fees - Students	355,610	298,800
Irish Public Bodies	163,512	276,438
** Negative Interest Refund	0	280,900
Bank	153,025	28,657
	<u>151,826,530</u>	<u>152,777,726</u>

\* The Non Pay Receipts include a cost of living measure paid to DDLETB in November 2023 to support increased school running costs announced as part of the cost of living measures in Budget 2024. Any surplus arising in 2023 due to the timing of payment of this measure will be used to fund such ongoing costs in 2024.

\*\* The bank paid a full refund of negative interest charged in 2021 and partial refund of that charged in 2020 to DDLETB in March 2022.

**4 Primary School Receipts**

	Year ended 31/12/2023 €	Year ended 31/12/2022 €
Department of Education	2,359,531	2,517,214
	<u>2,359,531</u>	<u>2,517,214</u>

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

5 Further Education and Training Receipts	Year ended 31/12/2023	Year ended 31/12/2022
	€	€
SOLAS	80,708,641	75,254,512
Department of Further and Higher Education, Research, Innovation and Science	-	23,669
Students	58,959	73,069
	<u>80,767,600</u>	<u>75,351,250</u>

6 Youth Services Receipts	Year ended 31/12/2023	Year ended 31/12/2022
	€	€
Department of Children, Equality, Disability, Integration and Youth	9,879,328	9,922,766
Department of Health	676,845	848,680
POBAL and South Dublin County Council	34,735	390,332
Department of Education	201,319	239,989
	<u>10,792,227</u>	<u>11,401,767</u>

**7 Agencies and Self Financing Project Receipts**

Agencies	Sponsoring Department/ Funder	Year ended 31/12/2023	Year ended 31/12/2022
		€	€
Seconded Pay & Other Recoupments	Department of Education	198,390	136,317
Seconded Pay & Other Recoupments	Department of Further and Higher Education, Research, Innovation and Science	-	44,263
Seconded Pay & Other Recoupments	Various	1,708,128	1,573,476
School Meals	Department of Social Protection	1,198,244	1,284,251
Exam Expense Recoupments	State Exams Commission	548,164	668,507
School Completion Programme	Tusla	402,627	382,380
Erasmus	Leargas	497,851	304,732
JCSP Project Library	Professional Development Service for Teachers	80,503	89,759
Music Generation	Music Generation and Fingal County Council	301,734	83,071
Other agency - 32 in Number	Various	261,539	51,580
		<u>5,197,180</u>	<u>4,618,336</u>

**Self-Financing Projects**

Sports, Social & Cultural	Parents/ Students	1,563,517	1,456,089
Transition Year	Parents/ Students	915,286	776,641
Books & Equipment	Parents/ Students	530,618	675,335
Student Levies & Deposits	Parents/ Students	454,406	539,986
PLC Fees	Parents/ Students	247,405	415,220
School tours & trips	Parents/ Students	508,511	326,009
Sports Complexes	Patrons	331,517	322,321
Third Party Examination Fees	Parents/ Students	90,698	181,460
Fundraising & Donations	Parents/ Students/ Patrons	221,723	176,094
Supervised Study	Parents/ Students	177,785	154,456
Journals & Lockers	Parents/ Students	112,641	99,809
Hire of PE Halls & Rooms	Patrons	123,535	65,456
Insurance Claims	IPB	42,220	54,694
Cycle to Work Scheme	Staff	62,865	54,566
Other self-financing - 55 in Number	Various	267,405	230,280
		<u>5,650,130</u>	<u>5,528,416</u>

<b>Total</b>	<u><u>10,847,310</u></u>	<u><u>10,146,752</u></u>
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8 Capital Receipts	Year ended 31/12/2023	Year ended 31/12/2022
	€	€
Department of Education	15,305,419	11,891,519
SOLAS	3,798,485	2,756,038
	<u>19,103,904</u>	<u>14,647,557</u>

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

9 Post Primary Schools & Head Office Payments	Year Ended 31/12/2023		Year ended 31/12/2022	
	Pay	Non Pay	Total	Total
PAY	€	€	€	€
Instruction	129,008,686		129,008,686	122,476,661
Administration	6,314,841		6,314,841	6,087,475
Maintenance	3,359,041		3,359,041	3,303,238
	<u>138,682,568</u>		<u>138,682,568</u>	<u>131,867,374</u>
NON PAY		12,120,414	12,120,414	9,457,157
<b>ASSOCIATED PROGRAMMES</b>				
COVID 19 Enhanced Supervision	-	-	-	1,688,224
COVID 19 Sanitiser and PPE	-	-	-	1,399,431
COVID 19 Cleaning Support	-	-	-	561,545
COVID 19 Employing an Aide	-	-	-	-
COVID 19 Capitation	96,968	1,330,191	1,427,159	190,647
Student Services Support Fund	137,462	1,100,749	1,238,211	1,373,004
Book Grant	-	340,751	340,751	348,339
DEIS Grant & Home School Liaison	360,194	235,108	595,302	327,272
Digital Divide	-	227,823	227,823	272,061
Transition Year	74	227,522	227,596	181,981
Bus Escort Grant	110,234	(60)	110,174	70,855
Special Equipment Grant	-	52,480	52,480	56,124
Foreign Language Assistants	-	61,527	61,527	36,720
Leaving Cert Applied	-	56,073	56,073	48,182
Others - 12 in Number	355	93,156	93,511	78,381
	<u>705,287</u>	<u>3,725,320</u>	<u>4,430,607</u>	<u>6,632,766</u>
	<u>139,387,855</u>	<u>15,845,734</u>	<u>155,233,589</u>	<u>147,957,297</u>

10 Primary School Payments	Year Ended 31/12/2023		Year Ended 31/12/2022	
	Pay	Non Pay	Total	Total
	€	€	€	€
COVID 19 Sanitiser and PPE	-	-	-	204,711
COVID 19 Cleaning Support	-	-	-	194,949
COVID 19 Employing an Aide	-	-	-	-
COVID 19 Capitation	7,566	281,573	289,139	64,523
CNS Capitation Grant	128,124	593,596	721,720	628,592
CNS Ancillary Service Grant	511,072	85,940	597,012	545,418
CNS School Transport	177,661	1,941	179,602	140,481
CNS ICT Digital Divide	-	52,526	52,526	130,223
CNS DEIS Grant	-	174,281	174,281	84,129
Others - 15 in Number	7,225	296,056	303,229	115,469
	<u>831,648</u>	<u>1,485,913</u>	<u>2,317,809</u>	<u>2,108,495</u>

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

11 Further Education and Training Payments	Year Ended 31/12/2023				Year Ended 31/12/2022	
	Pay	Non Pay	Allowances	Total	Total	Total
	€	€	€	€	€	€
Further Education and Training						
PLC	14,086,702	612,258	-	14,698,960	14,240,560	
Operating Costs	8,778,512	3,315,699	-	12,094,211	11,162,882	
Apprenticeships	473,955	2,379,744	7,722,000	10,575,699	9,408,475	
Youthreach	5,153,723	824,007	1,059,573	7,037,303	6,774,567	
Specialist Training Providers (STP)	-	2,278,245	1,203,509	3,481,754	4,396,432	
Back to Education Initiative	3,340,744	910,341	-	4,251,085	3,744,949	
Bridging, Foundation & Skills Training	19,988	2,875,317	843,139	3,738,444	3,593,550	
VTOS	1,242,570	602,168	1,870,438	3,715,176	3,497,364	
Adult Literacy	3,350,217	624,920	-	3,975,137	2,988,127	
Community Training Centres	-	1,711,356	456,031	2,167,387	2,040,579	
Traineeships	99,411	858,365	386,530	1,344,306	1,791,765	
Community Education	1,627,330	465,368	-	2,092,698	1,767,409	
Local Training Initiatives	-	842,600	654,244	1,496,844	1,576,955	
Co-operation Hours	1,638,368	-	-	1,638,368	1,559,296	
Skills to Advance	-	1,298,171	-	1,298,171	1,452,774	
Adult Education Guidance Service	839,344	82,469	-	921,813	858,928	
On-Line/Blended Learning/Library	1,090	556,120	32,606	589,816	544,285	
Evening Courses	538,233	119,163	-	657,396	475,985	
Adult & Further Education Additional Funding	-	289,929	-	289,929	442,078	
PLC Enhanced Capitation	-	425,141	-	425,141	364,795	
Further Education Operational Costs	347,161	318,327	-	665,488	357,428	
Skills for Work	246,041	19,709	-	265,750	337,965	
Childcare	312,810	-	-	312,810	308,427	
PLC Non-Pay	101	346,119	-	346,220	297,117	
Fund for Learners with Disabilities	-	264,574	-	264,574	255,412	
Blackspot Support Support	198,839	1,096	-	199,935	237,693	
Psychological Services	201,078	14,708	-	215,786	228,414	
Covid-19 FET Overheads	-	10,665	-	10,665	210,315	
PLC Levy	-	105,622	-	105,622	201,142	
Locally Devised Assessments	196,047	-	-	196,047	188,463	
PLC SSSF	39,252	181,758	-	221,010	176,976	
Reach	-	259,024	-	259,024	149,032	
TEL Project	132,368	5,034	-	137,402	135,275	
Quality Framework	-	42,181	-	42,181	112,997	
Justice Workshops	-	-	91,852	91,852	108,704	
Psychological Services High Support Unit	75,553	12,084	-	87,637	86,424	
Adult Refugee Programme	54,971	-	-	54,971	71,080	
Continuing Professional Development	660	85,702	-	86,362	69,552	
Explore Programme	2,833	21,454	-	24,287	6,971	
QQI External Authenticators	49,081	1,460	-	50,541	47,108	
Learner Support	75,206	93,058	-	168,264	26	
Other - 9 in number	86,569	64,311	-	150,880	69,973	
<b>Total</b>	<b>43,208,757</b>	<b>22,918,267</b>	<b>14,319,922</b>	<b>80,446,946</b>	<b>76,338,248</b>	



Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

12 Youth Services Payments	Year Ended 31/12/2023			Year Ended 31/12/2022
	Pay	Non Pay	Total	
	€	€	€	€
UBU - Your Place Your Space	450,203	7,861,162	8,311,365	7,940,832
Dual Purpose Sports Complexes	718,636	720	719,356	655,350
Youth Work Function	372,978	157,219	530,197	627,741
Main Stream Drugs Task Force	-	540,938	540,938	594,777
Youth Employability Initiative	-	79,393	79,393	199,398
Carline Centre of Learning (Department of Education)	-	138,796	138,796	176,936
Youth Club Grant	-	249,101	249,101	166,806
Staff Led Youth Capital Funds	-	194,797	194,797	163,502
Emerging Needs Drugs Task Force	-	162,708	162,708	158,695
Youth Information	-	153,770	153,770	136,732
DCEDIY - Integration Fund Allocation	-	10,236	10,236	-
Regional Task Force	-	41,329	41,329	98,810
Drugs Task Force	3,300	60,194	63,494	50,290
UBU - Resilience and Effectiveness Initiative	-	60,999	60,999	39,688
Minor Covid-19 Grants 2020	-	118,625	118,625	(800)
Other (Tusla Funded)	-	-	-	14,964
Other (South Dublin County Council Funded)	-	-	-	119
Other (Dun Laoghaire Rathdown County Council Funded)	-	-	-	113
	<b>1,545,117</b>	<b>9,829,987</b>	<b>11,375,104</b>	<b>11,023,953</b>

13 Agencies and Self Financing Project Payments

Agencies	Sponsoring Department/ Funder	Year Ended 31/12/2023			Year Ended 31/12/2022
		Pay	Non Pay	Total	€
		€	€	€	€
Seconded Pay & Other Recoupments	Department of Education	167,117	-	167,117	149,257
Seconded Pay & Other Recoupments	Department of Further and Higher Education,	-	-	-	44,263
Seconded Pay & Other Recoupments	Various	1,380,757	(38,109)	1,342,648	1,654,254
School Meals	Department of Social Protection	-	1,519,109	1,519,109	1,187,311
Exam Expense Recoupments	State Exams Commission	551,287	-	551,287	503,979
School Completion Programme	Tusla	324,145	71,344	395,489	343,055
Erasmus	Leargas	206	622,080	622,286	306,346
Music Generation	Music Generation and Fingal County Council	140,329	71,258	211,587	145,408
JCSP Project Library	Professional Development Service for	-	97,047	97,047	62,775
Other agency - 32 in Number	Various	7,846	109,236	117,082	129,611
		<b>2,571,687</b>	<b>2,451,965</b>	<b>5,023,652</b>	<b>4,526,259</b>
Self-Financing Projects					
Sports, Social & Cultural	Parents/ Students	645	1,325,619	1,326,264	1,226,658
Transition Year	Parents/ Students	330	733,814	734,144	681,481
Books & Equipment	Parents/ Students	-	702,255	702,255	580,174
Student Levies & Deposits	Parents/ Students	-	510,191	510,191	552,791
School tours & trips	Parents/ Students	-	395,256	395,256	324,938
PLC Fees	Parents/ Students	998	543,162	544,160	299,049
Sports Complexes	Patrons	10,814	258,063	268,877	192,701
Supervised Study	Parents/ Students	145,688	(17,214)	128,474	153,448
Fundraising & Donations	Parents/ Students/ Patrons	-	225,764	225,764	147,613
Third Party Examination Fees	Parents/ Students	-	242,201	242,201	126,854
Journals & Lockers	Parents/ Students	-	78,788	78,788	106,012
Insurance Claims	IPB	-	48,322	48,322	131,464
Cycle to Work Scheme	Staff	-	63,881	63,881	51,931
Hire of PE Halls & Rooms	Patrons	808	222,431	223,239	36,527
Other self-financing - 55 in Number	Various	58,396	157,118	215,514	159,454
		<b>217,679</b>	<b>5,489,651</b>	<b>5,707,329</b>	<b>4,771,095</b>
Overall		<b>2,789,366</b>	<b>7,941,616</b>	<b>10,730,981</b>	<b>9,297,354</b>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

		Year Ended 31/12/2023	Year Ended 31/12/2022
<b>14 Capital Payments</b>			
<b>New Build</b>			
Collinstown Park CC	Special Needs Unit	1,099,342	53,557
Lucan CC	Extension	157,490	52,811
Colaiste Chillian	New Campus	382,478	25,980
Danu Special School	New Accommodation in Riversdale	147,591	1,063,018
Balbriggan CC	New School	5,597	377,618
Benincasa	Forbel Works	34,292	50,188
Other (1 Projects in Total)		-	15,990
<b>Refurbishment/Summer Works</b>			
Loughlinstown TC	Further Education and Training	229,752	-
Greenhills CC	Further Education and Training	1,230,365	20,363
Lucan AES	Further Education and Training	120,706	738
Clondalkin AES	Further Education and Training	204,132	-
Tallaght TC	Further Education and Training	127,144	-
All Schools	Minor Works Covid Grant	130,363	647,073
Community National Schools	Minor Works	184,569	201,093
St. MacDara's CC	Emergency Works Access for All 2023	105,339	-
St. Kevin's CC	Summer Works 2023 Science Labs	131,367	-
Colaiste Cois Life	Summer Works 2023 Science Labs	433,026	-
Blackrock Further Education Institute	Refurbishment of building	-	934,156
Grange CC	Refurbishment Home Economics Room 2022	-	150,577
Collinstown Park CC	Refurbishment of SEN Room 2022	21,496	140,597
Skerries CC	Emergency Works Lift 2022	2,525	51,795
Tallaght CNS	Emergency Works Windows 2022	9,245	94,479
Hansfield ETSS	Reinstatement Works Post Danu CSS	63,805	76,051
Blanchardstown Adult Education Centre	Further Education and Training	22,460	122,919
Baldoyle Training Centre	Further Education and Training	10,480	143,883
Tallaght Training Centre	Further Education and Training	37,853	95,251
Fingal CC	Summer Works 2020 Life Safety Systems	8,077	63,857
Ardgillan CC	Refurbishment of building Phase 2	82,997	1,593
Loughlinstown TC	Further Education and Training	56,693	-
St. Olivers TC	Further Education and Training	56,495	5,984
Loughlinstown TC	Further Education and Training	77,751	-
Tallaght CNS	Emergency Works 2023 Electrical Upgrade	65,068	-
Other (38 Projects in Total)		438,577	352,148
<b>Furniture &amp; Equipment</b>			
Grange CC		133,740	213,885
Colaiste Pobail Fola		172,182	114,090
Griffioen CC		148,567	34,706
Gaelchoilaiste Reachrann		110,902	-
Colaiste de hIde		190,356	-
Ardgillan CC		199,741	185
Dun Laoghaire FEI		-	197,885
Eriu CC		61,754	220,485
Castleknock CC		11,861	104,573
Swords CC		58,206	80,186
Head Office	Further Education and Training	-	411,621
Baldoyle Training Centre	Further Education and Training	36,838	106,406
Tallaght Training Centre	Further Education and Training	14,300	72,061
Lusk CC		84,581	44,027
Dun Laoghaire FEI	Further Education and Training	61,405	25,568
Balbriggan CC		52,470	15,867
Other (31 Projects in Total)		275,489	229,634
<b>ICT Equipment</b>			
All Schools	Digital Strategy for Schools	653,014	1,057,034
Ardgillan CC		193,174	-
Swords CC		14,356	108,691
Various Centres	Further Education and Training	63,271	-
Blackrock FEI	Further Education and Training	31,740	53,230
Other (29 Projects in Total)		423,870	193,254

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

14 Capital Payments		Year Ended 31/12/2023	Year Ended 31/12/2022
<b>Temporary Accommodation</b>			
Colaiste Cois Life	T/A 2015	146,277	146,277
Lucan CC	T/A 2015	112,570	77,392
Grange CC	T/A 2021	116,989	116,989
Griffeen CC	Modular 2022	3,665,253	1,919,312
Griffeen CC	Modular 2022 Emergency	170,329	688,711
Grange CC	Modular 2022	3,021,172	332,481
Balbriggan CC	Modular 2022	674,053	414,047
Broadmeadow CNS	Modular 2022	204,118	266,753
Broadmeadow CNS	Modular 2023	214,384	-
Tallaght CNS	Modular SEN 2023	603,279	-
Swords CC	T/A 2019/2020	-	146,601
Skerries CC	T/A 2019/2020	45,925	316,695
Ardgillan CC	T/A 2019	24,978	197,944
Castleknock CC	T/A 2021	-	782,016
Collinstown Park CC	T/A 2021	37,195	169,517
St. Finian's CC	T/A 2021	15,375	729,935
St. Kevin's CC	T/A 2021	5,740	2,866,644
Griffeen CC	T/A 2019/2020	-	65,357
Ardgillan CC	T/A Relocation	26,755	85,509
Blanchardstown Adult Education Centre P2	Further Education and Training	-	81,621
Other (13 Projects in Total)		333,624	493,573
<b>Other Works</b>			
Head Office	Project Management Services	110,633	12,931
Baldoyle TC	Further Education and Training	121,842	77,144
Clondalkin AEC	Further Education and Training	2,635	54,992
Sallynoggin CFE	Further Education and Training	52,413	-
Other(13 Projects in Total)	Further Education and Training	217,493	24,082
<b>Overall</b>		<b>18,591,925</b>	<b>17,532,616</b>

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

15 ANALYSIS OF RECEIPTS BY FUNDER

FUNDER	Programme							TOTAL Year Ended	Year Ended
	Post Primary	Primary	Further	Youth Services	Agencies and Self-	Capital	€		
State Funding Received	€	€	€	€	€	€	€	€	
Department of Education	151,154,383	2,359,531	-	201,319	198,390	15,305,419	169,219,042	166,722,233	
Department of Further and Higher Education, Research, Innovation and SOLAS	-	-	-	-	-	-	-	23,669	
Department of Children, Equality, Disability, Integration and Youth	-	-	80,708,641	-	-	3,798,485	84,507,126	78,010,550	
Department of Social Protection	-	-	-	9,879,328	-	-	9,879,328	9,922,766	
Department of Health	-	-	-	-	1,198,244	-	1,198,244	1,284,251	
POBAL and South Dublin Co Co	-	-	-	676,845	-	-	676,845	848,680	
TUSLA	-	-	-	34,735	-	-	34,735	390,332	
State Examinations Commission	-	-	-	402,627	-	-	402,627	382,380	
Music Generation and Fingal County Council	-	-	-	548,164	-	-	548,164	668,507	
Professional Development Service for Teachers	-	-	-	301,734	-	-	301,734	83,071	
Dun Laoghaire Rathdown County Council	-	-	-	-	80,503	-	80,503	89,759	
Léargas	-	-	-	-	497,851	-	497,851	304,732	
South Dublin County Council	-	-	-	-	-	-	-	-	
Other	-	-	-	-	1,969,667	-	1,969,667	1,625,056	
<b>Total</b>	<b>151,154,383</b>	<b>2,359,531</b>	<b>80,708,641</b>	<b>10,792,227</b>	<b>5,197,180</b>	<b>19,103,904</b>	<b>269,315,866</b>	<b>260,355,986</b>	
<b>Non State Funding Applied to State-funded Schemes</b>									
Irish Public Bodies - Dividends/ Capital Reserve	163,512	-	-	-	-	-	163,512	276,438	
Parents/ Students	355,610	-	58,959	-	-	-	414,569	371,869	
Bank	153,025	-	-	-	-	-	153,025	309,557	
<b>Total</b>	<b>672,147</b>	<b>-</b>	<b>58,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>731,106</b>	<b>957,864</b>	
<b>Other Non State Funding</b>									
Parents/ Students	-	-	-	-	4,822,588	-	4,822,588	4,801,099	
Patrons	-	-	-	-	455,052	-	455,052	387,777	
Staff	-	-	-	-	62,865	-	62,865	54,566	
Irish Public Bodies - Insurance Settlements	-	-	-	-	42,220	-	42,220	54,694	
Other	-	-	-	-	267,405	-	267,405	230,280	
<b>Total</b>	<b>151,826,530</b>	<b>2,359,531</b>	<b>80,767,600</b>	<b>10,792,227</b>	<b>10,847,310</b>	<b>19,103,904</b>	<b>275,697,102</b>	<b>266,842,266</b>	

16 Source and Use of Funds

Primary Grantor Department/Office	Project	01/01/2023*		2023		Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities/ Debtors	Surplus/ (Deficit) per Operating Statement for 2023	31/12/2023 Amount due from/ (due to) Grantor
		€	€	€	€					
Department of Education Post Primary Schools and Head Office	Pay* Non Pay* Local Fundine Associated Programmes	(407,698)	(131,733,238)	(5,520,003)	(137,253,245)	-	138,692,568	(114,204)	-	847,420
		(9,577,335)	(9,178,618)	(672,157)	(9,850,765)	(182,841)	12,120,417	(301,759)	(1,785,052)	12,338,398
		(7,455,775)	(4,722,519)	-	(4,722,519)	-	4,430,604	6,095	-	(7,797,034)
		(1,532,797)	(2,359,531)	-	(2,359,531)	-	2,317,807	(24,351)	-	(1,598,869)
Primary Schools Capital Student Support Youth Services Agency - Seconded Pay & Recoupments Total Department of Education		(6,570,001)	(15,305,419)	-	(15,305,419)	-	15,743,728	(109,500)	-	(6,241,192)
		(171,666)	-	-	-	-	-	-	-	(171,666)
		(24,144)	(201,319)	-	(201,319)	-	202,200	(2,972)	-	(26,145)
		23,476	(198,390)	-	(198,390)	-	167,117	89	-	(7,708)
<b>226,113,051</b>	<b>(163,699,034)</b>	<b>(6,192,155)</b>	<b>(169,891,189)</b>	-	<b>173,664,533</b>	<b>(595,933)</b>	<b>(1,785,052)</b>	<b>(12,333,591)</b>		
Other Funders Department of Further and Higher Education, Research, Innovation and Science	Explore	(3,868)	-	-	-	-	24,287	(18,114)	-	(3,694)
		(9,868)	-	-	-	-	24,287	(18,114)	-	(3,694)
<b>Total Department of Further and Higher Education, Research, Innovation and Science</b>										
SOLAS SOLAS Total SOLAS	Further Education and Training Capital	(783,852)	(80,708,641)	(58,959)	(80,767,600)	-	80,422,659	1,147,575	(104,977)	(86,145)
		(2,197,774)	(3,798,485)	-	(3,798,485)	-	2,848,197	63,022	-	(3,085,039)
		(2,981,626)	(84,507,126)	(58,959)	(84,566,085)	-	83,270,856	1,210,597	104,927	(3,171,184)
<b>9,879,328</b>	<b>(9,879,328)</b>	-	<b>(9,879,328)</b>	-	<b>9,708,483</b>	<b>(10,808)</b>	<b>-</b>	<b>(1,541,169)</b>		
Department of Children, Equality, Disability, Interaction and Youth	Youth Services	(154,416)	(676,845)	-	(676,845)	-	744,975	(98,013)	-	(184,299)
		325,073	(34,735)	-	(34,735)	-	719,356	587	-	1,010,281
		649	-	-	-	-	-	-	-	649
		562,044	(1,708,128)	-	(1,708,128)	-	1,342,648	(3,762)	-	192,802
		(271,729)	(1,198,244)	-	(1,198,244)	-	1,519,109	3,292	-	54,478
		(35,707)	(548,164)	-	(548,164)	-	551,287	-	-	(32,554)
		(285,846)	(402,627)	-	(402,627)	-	395,489	(582)	-	(293,566)
		(68,799)	(301,734)	-	(301,734)	-	211,587	4,107	-	(154,839)
		(228,308)	(80,503)	-	(80,503)	-	97,047	989	-	(210,775)
		(424,521)	(497,851)	-	(497,851)	-	622,286	(29,849)	-	(329,935)
(280,625)	(261,539)	-	(261,539)	-	117,032	3,530	-	(421,552)		
<b>(862,185)</b>	<b>(5,710,370)</b>	-	<b>(5,710,370)</b>	-	<b>6,370,856</b>	<b>(119,700)</b>	-	<b>(371,389)</b>		
<b>(3,219,242)</b>	-	(5,650,130)	(5,650,130)	-	5,707,330	(80,738)	128,216	-	(3,223,559)	
<b>206,875,832</b>	<b>(263,795,858)</b>	<b>(11,901,244)</b>	<b>(275,697,102)</b>	-	<b>278,696,355</b>	<b>376,306</b>	<b>(1,761,751)</b>	<b>(25,544,585)</b>		
<b>Total</b>										

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

16 Source and Use of Funds (Continued)

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

	31/12/2023	31/12/2022
	€	€
Amount due from/ (due to) Grantor at 31 December	(25,544,585)	(27,158,381)
Bank Balance (Page 16)	37,640,265	40,639,521
Third Party Debtors (Note 20)	536,383	855,729
Pay & Expenses Liabilities (Note 24)	(6,165,815)	(6,108,858)
<b>Revenue Surplus/(Deficit) per Statement of Current Assets and Liabilities</b>	<b>6,466,248</b>	<b>8,228,011</b>

Notes

<b>a</b>	<b>Opening balances</b>	<p>Balances are reported on an accruals basis.</p> <p>Department of Education: Post-Primary Schools and Head Office Pay Grant was funded by direct receipts from grantor of €131,733,238 and anticipated receipts from Retained Superannuation Contributions of €5,393,336. Actual receipts of Retained Superannuation Contributions were €5,520,008, which is €126,672 more than anticipated. Payments were €138,682,568 resulting in a deficit of €847,420 at year end after taking account of a surplus opening balance and a decrease in pay liabilities.</p>
<b>b</b>	<b>Pay</b>	<p>Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €9,178,618 (the non pay grant includes a once-off cost of living measure to support increased school running costs announced as part of the cost of living measures in Budget 2024), forecasted locally raised receipts of €410,000 and a receipts credit of €444,988 from the previous year. In 2023 actual locally raised receipts were €672,148 resulting in a surplus of receipts of €262,148 over the amount forecasted. Surplus receipts are due to the Department of Education and are not considered part of the current year funding.</p>
<b>c</b>	<b>Non Pay</b>	
<b>d</b>	<b>Total State funding</b>	<p>The difference between the total amount received from grantors of €263,795,858 above and the total in Note 15 - Funding of €269,315,866 is represented by Retained Superannuation Contributions and locally raised receipts of €5,520,008.</p>

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

<b>17 Current Assets - Recurrent State Grants</b>	31/12/2023	31/12/2022
	€	€
Amount due from Department of Education		
Pay Grant Underfunding	847,420	-
Seconded Pay & Recoupments	979	23,476
Amount due from Department of Children, Equality, Disability, Integration and Youth	-	-
	<u>848,399</u>	<u>23,476</u>
<b>18 Current Assets - Capital State Grants</b>	31/12/2023	31/12/2022
	€	€
Amount due from the Department of Education	<u>2,731,116</u>	<u>2,153,816</u>
	2,731,116	2,153,816
<b>19 Current Assets - Other Recurrent Income</b>	31/12/2023	31/12/2022
	€	€
Amount due from - Other State bodies	1,428,788	966,197
Amount due from - Other Non State bodies	47,292	53,500
	<u>1,476,080</u>	<u>1,019,697</u>
<b>20 Current Assets - Third Party Debtors</b>	31/12/2023	31/12/2022
	€	€
Community Training Centres and Specialist Training Providers	342,121	342,121
Grant Monies Due	-	294,194
Overpayment	149,142	189,743
Rents Due	42,035	19,494
Bank Interest	3,082	9,177
PLC Levy	-	1,000
	<u>536,380</u>	<u>855,729</u>
<b>21 Current Liabilities - Recurrent State Grants</b>	31/12/2023	31/12/2022
	€	€
Amount due to the Department of Education		
Associated Grants Unspent	7,797,034	7,455,779
Pay Grant Surplus	0	467,698
Local Receipts / Receivables Excess	2,338,400	2,527,335
Primary Schools Grant Unspent	1,598,869	1,532,797
Student Support Grants Unspent	171,666	171,666
Youth Services Unspent	26,145	24,144
Seconded Pay & Recoupments	8,689	-
Amount due to Department of Further and Higher Education, Research, Innovation and Science	3,694	9,868
Amount due to SOLAS	86,151	783,852
Amount due to Department of Children, Equality, Disability, Integration and Youth	1,541,169	1,359,516
	<u>13,571,817</u>	<u>14,332,655</u>

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

22 Current Liabilities - Capital State Grants	31/12/2023	31/12/2022
	€	€
Amount held for Department Of Education	8,972,295	8,723,817
Amount due to SOLAS	3,085,041	2,197,774
	<u>12,057,336</u>	<u>10,921,591</u>

23 Current Liabilities - Other Recurrent Income	31/12/2023	31/12/2022
	€	€
Amount held for - Other Non State bodies	3,170,847	3,272,742
Amount held for - Other State bodies	1,800,180	1,828,382
	<u>4,971,027</u>	<u>5,101,124</u>

24 Pay and Expense Liabilities	31/12/2023	31/12/2022
	€	€
Expense Liabilities	3,826,698	3,939,780
Pay Liabilities	2,339,117	2,169,078
	<u>6,165,815</u>	<u>6,108,858</u>

25 Movement in Other Net Current Assets	Balance as at 31/12/2023	Balance as at 31/12/2022	Movement in Period
	€	€	€
<b>Current Assets</b>			
Increase/(Decrease) in Recurrent State Grants Receivable	848,399	23,476	824,923
Increase/(Decrease) in Capital State Grants Receivable	2,731,116	2,153,816	577,300
Increase/(Decrease) in Other Recurrent Income Receivable	1,476,080	1,019,697	456,383
Increase/(Decrease) in Third Party Debtors	536,380	855,729	(319,349)
	<u>5,591,975</u>	<u>4,052,718</u>	<u>1,539,257</u>
<b>Current Liabilities</b>			
(Increase)/Decrease in Recurrent State Grant Liabilities	13,571,817	14,332,655	760,838
(Increase)/Decrease in Capital State Grant Liabilities	12,057,336	10,921,591	(1,135,745)
(Increase)/Decrease in Other Recurrent Income Liabilities	4,971,027	5,101,124	130,097
(Increase)/Decrease in Pay and Expense Liabilities	6,165,815	6,108,858	(56,957)
	<u>36,765,995</u>	<u>36,464,228</u>	<u>(301,767)</u>
 Net Movement			<u><u>1,237,490</u></u>



Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

26 Remuneration

	31/12/2023	31/12/2022
	€	€
<b>(a) Aggregate Employee Benefits</b>		
Staff Short-term benefits	187,863,652	178,280,386
Termination benefits	-	-
	<u>187,863,652</u>	<u>178,280,386</u>
<b>(b) Staff Short-Term Benefits</b>		
Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employers' PRSI	187,863,652	178,280,386
	<u>187,863,652</u>	<u>178,280,386</u>

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

Pay range	No. Employees	Cost in 2023*
0-59,999	3,552	84,496,256
60,000-69,999	396	25,575,060
70,000-79,999	363	27,293,390
80,000-89,999	289	24,386,342
90,000-99,999	139	13,035,773
100,000-109,999	29	3,051,249
110,000-119,999	28	3,219,388
120,000-129,999	24	2,984,969
130,000-139,999	21	2,815,482
140,000-149,999	6	851,751
150000 - 159,999	1	153,992
<b>Total:</b>	<b>4,848</b>	<b>187,863,652</b>

\*Cost in 2023 includes employers' PRSI

**(c) Termination Benefits**

There were no termination benefit settlements during the year (2022 Nil).

**(d) Key Management Personnel**

Key management personnel in Dublin and Dun Laoghaire ETB consist of the Chief Executive and the Directors of Schools, Further Education and Organisation Support and Development. The total value of employee benefits for the key management personnel excluding employers' PRSI is set out below:

	31/12/2023	31/12/2022
	€	€
Salary	552,033	572,553
Allowances	-	-
Termination Benefits	-	-
	<u>552,033</u>	<u>572,553</u>

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

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

Basic Salary	133,239	124,987
	<u>133,239</u>	<u>124,987</u>

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

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

27 Specific Costs	31/12/2023	31/12/2022
	€	€
<b>(a) Consultancy</b>		
The costs of external services under the following		
Legal (includes general legal advice)	43,512	32,664
Financial / Actuarial	-	
Public relations/marketing	3,770	615
Human Resources	-	
Audit Fee (Annual external audit)*	-	87,900
Other	49,109	

	96,391	121,179
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\*The 2020 Audit Fee was paid in 2022. The 2021 Audit Fee of €96,700 will be paid in early 2024. The 2022 and 2023 Audit Fees of €106,400 and €106,700 respectively will be paid in late 2024.

(b) Legal Costs and Settlements	31/12/2023	31/12/2022
	€	€
Legal costs and settlements for the year can be		
Legal fees - legal proceedings	-	119,118
Conciliation and arbitration payments	-	-
Settlements	35,000	32,380
	35,000	151,498

There was legal costs and settlements paid in 2023. Settlements in 2023 relate to 1 case.

There was one additional legal cost and settlement paid by DDLETB's in the amount of €5,000 excess, the balance was paid by DDLETB's insurance body.

(c) Travel and Subsistence	31/12/2023	31/12/2022
	€	€
Travel and subsistence costs comprise:		
<b>Domestic</b>		
- expenses paid to Board Members	530	150
- expenses paid for Board Members	-	-
- expenses paid to employees	189,202	132,052
	189,732	132,202
<b>International</b>		
- expenses paid to Board Members	-	-
- expenses paid for Board Members	-	-
- expenses paid to employees	244	1,724
	244	1,724
<b>Total</b>	189,976	133,926

(d) Hospitality	31/12/2023	31/12/2022
	€	€
Hospitality costs incurred were:		
Staff Hospitality	6,942	4,153
Other	3,571	5,561
	10,513	9,714

Dublin and Dun Laoghaire Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2023

28 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregate expenses paid to each member in the year ended the 31 December 2023 were:

Board member	Statutory Meetings	Interview Boards	Attendance at Conferences / Seminars	BOM	Other	Total Expenses	Total Fees
	€	€	€	€	€	€	
Cllr Kazi Ahmed	-	-	-	-	-	-	650
Cllr Michael Clark	-	-	-	-	-	-	-
Cllr Una Power**	-	-	-	-	-	-	-
Cllr Kate Ruddock***	-	-	-	-	-	-	-
Cllr Cathal Boland	-	-	-	-	-	-	3,640
Cllr Brigid Manton	-	-	-	-	-	-	650
Cllr Siobhan Shovlin	-	-	-	-	-	-	-
Cllr John Walsh	-	-	-	-	-	-	-
Cllr Yvonne Collins	-	-	-	-	-	-	-
Cllr Liam Sinclair***	-	-	-	-	-	-	-
Cllr Pamela Kearns	-	-	-	-	-	-	1,560
Cllr Charlie O'Connor *	-	-	-	-	-	-	-
Claire Markey*****	-	-	-	-	-	-	-
Brendan O'Halloran****	-	-	-	-	-	-	-
Paul McNally*****	-	-	-	-	-	-	-
Daneve Harris*****	-	-	-	-	-	-	-
Ken Farrell	-	328	-	75	-	403	9,750
Anne Genockey	-	-	-	-	-	-	-
Colm Kilgallon	-	-	-	-	-	-	3,250
Gerry McGuire*****	-	-	-	-	-	-	7,930
Susan Duffy	-	-	-	127	-	127	-
<b>Total</b>	<b>-</b>	<b>328</b>	<b>-</b>	<b>201</b>	<b>-</b>	<b>530</b>	<b>27,430</b>

\*Chairperson -Appointed October 2023

\*\*Resigned March 2023

\*\*\*Appointed May 2023

\*\*\*\*Resigned November 2023

\*\*\*\*\*Deceased March 2023

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

\*\*\*\*\*Resigned October 2023

29 Committee Fees

The following fees were paid to Non- Board Committee members  
 Audit and Risk Committee (No. of Non Board ARC members 2023 3, 2022 3)  
 Finance Committee (No. of Non Board FC members 2023 2, 2022 2)

	31/12/2023	31/12/2022
	€	€
Audit and Risk Committee	-	-
Finance Committee	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

30 Chief Executive's Travel Expenses

Domestic Travel  
 Foreign Travel

	31/12/2023	31/12/2022
	€	€
Domestic Travel	374	-
Foreign Travel	-	-
<b>Total</b>	<b>374</b>	<b>-</b>

## Dublin and Dun Laoghaire Education and Training Board

### Notes to the Financial Statements – Year Ended 31 December 2023

#### 31 Capital Commitments

At 31 December 2022 DDLETB had capital commitments of €8,253,279 (2022 €10,668,815). All of this capital expenditure will be Exchequer funded.

#### 32 Lease and Other Finance Commitments

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

	31/12/2023	31/12/2022
	€	€
Payments Due:		
Within one year	1,518,011	1,260,172
Between two and five years	6,319,696	3,559,332
After five years	4,236,557	1,662,999
	<u>12,074,264</u>	<u>6,482,503</u>

#### 33 Contingencies

At the date of approval of these financial statements, there were no significant legal proceedings in respect of events that occurred on or before the 31/12/2023.

#### 34 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 €5,049,330 (2022 €4,795,535)

#### 35 Retirement Benefit Costs

During 2021 a pilot project was undertaken in three ETBs to estimate the cost of retirement benefit obligations. This pilot was further extended in 2022 and a number of ETBs have prepared and disclosed the cost of retirement benefit obligations in their 2023 Financial Statements. The Department is currently considering the outcome of this pilot with a view to rolling the project out on a phased basis to all ETBs.

#### 36 Write-offs

In 2021 sanction was given by Department of Public Expenditure, NDP Delivery and Reform to the National Shared Services Office (NSSO) who act as payroll providers for ETB pensioner payments to write off overpayments to the value of €250 for individual deceased pensioners on the Superannuation Scheme/Schemes. In 2023, €357 was written off on behalf of DDLETB.

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

DDLETB made a contribution of €50,000 to ETBI in 2023.

#### 38 Charity Note

DDLETB has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20947.

#### 39 Connected Persons

There were no transactions with connected persons during the year.

Property

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

OWNED	Location	Annual Rent per Agreement	Expiry Date
Category			
Primary Level, Post Primary Level and Centres			
Scoil Aoife Community National School	Citywest Drive, Tallaght, Dublin 24.	n/a	n/a
Scoil Choilm Community National School	Porterstown Road, Blanchardstown, Dublin 15.	n/a	n/a
Scoil Chorrnaic Community National School	Stephenstown, Balbriggan, Co. Dublin.	n/a	n/a
Scoil Ghrainne Community National School	Phibblestown, Clonee, Dublin 15.	n/a	n/a
Broadmeadow Community National School	Rathbeale Road, Swords, Co. Dublin.	n/a	n/a
Citywest & Saggart Community National School	Fortunestown Lane, Citywest, Saggart, Co. Dublin.	n/a	n/a
Lucan Community National School	Balgaddy Road, Lucan, Co. Dublin.	n/a	n/a
Adamstown Community College	Station Road, Adamstown, Co. Dublin.	n/a	n/a
Ardgillan Community College (Including All Weather Pitch)	Castlelands, Balbriggan, Co. Dublin.	n/a	n/a
Balbriggan Community College	Pine Ridge, Balbriggan, Co. Dublin.	n/a	n/a
Castleknock Community College	Carpenterstown Road, Dublin 15.	n/a	n/a
Colaiste Chilliaín	Bothar Nangor, Cluain Dolcain, Baile Atha Cliath 22.	n/a	n/a
Colaiste Cois Life	Gleann an Ghrifin, Leamhcaín, Co. Atha Cliath.	n/a	n/a
Colaiste de hÍde	Bothar Caisleain Thigh Mhothain, Tamhlacht, BAC 24.	n/a	n/a
*Colaiste Pobail Fóla	Fortunestown Lane, Citywest, Saggart, Co. Dublin.	n/a	n/a
Colaiste Pobail Setanta	Phibblestown, Clonee, Dublin 15.	n/a	n/a
Collinstown Park Community College	Rowlagh, Clondalkin, Dublin 22.	n/a	n/a
Danu Community Special School	c/o Rath Dara Community College, Corduff, Blanchardstown, Dublin 15.	n/a	n/a
Deansrath Community College	New Nangor Road, Clondalkin, Dublin 22.	n/a	n/a
Donabate Community College (Including All Weather Pitch)	Portrane Road, Donabate, Co. Dublin.	n/a	n/a
Eriu Community College	Temporary Accommodation, Barnwell Road, Hansfield, Blanchardstown, Dublin 15.	n/a	n/a
Fingal Community College	Seatown Road, Swords, Co. Dublin.	n/a	n/a
Firhouse Community College	Firhouse Road, Dublin 24.	n/a	n/a
Grange Community College	Grange Abbey Road, Donaghmede, Dublin 13.	n/a	n/a
Gaelcholaiste Reachrann	Grange Abbey Road, Donaghmede, Dublin 13.	n/a	n/a
Greenhills College	Limekiln Avenue, Greenhills, Dublin 12.	n/a	n/a
Griffreen Community College	Currently Located on the site of Kishoge Community College.	n/a	n/a
Kishoge Community College	Ninth Lock Road, Lucan, Co. Dublin.	n/a	n/a
Kingswood Community College	Kingswood Avenue, Kingswood, Tallaght, Dublin 24.	n/a	n/a
Lucan Community College	Esker Drive, Lucan, Co. Dublin.	n/a	n/a
Lusk Community College	Raheny Lane, Rathmore Road, Lusk, Co. Dublin.	n/a	n/a
Luttrellstown Community College	Porterstown Road, Blanchardstown, Dublin 15.	n/a	n/a
Mount Seskin Community College	Jobstown, Tallaght, Dublin 24.	n/a	n/a
Rath Dara Community College	Corduff, Blanchardstown, Dublin 15.	n/a	n/a

## Notes to The Financial Statements - Year Ended 31 December 2023

OWNED	Location	Annual Rent per Agreement	Expiry Date
St. Finian's Community College	Castlefarm, Swords, Co. Dublin.	n/a	n/a
St. Kevin's Community College	Fonthill Road, Clondalkin, Dublin 22.	n/a	n/a
St. MacDara's Community College	Wellington Lane, Templeogue, Dublin 6W.	n/a	n/a
Skerries Community College	Skerries, Co. Dublin.	n/a	n/a
Swords Community College	Rathbeale Road, Swords, Co. Dublin.	n/a	n/a
Blackrock Further Education Institute	Main Street, Blackrock, Co. Dublin.	n/a	n/a
College of Further Education Dundrum	Main Street, Dundrum, Dublin 16.	n/a	n/a
Dun Laoghaire Further Education Institute	Cumberland Street, Dun Laoghaire, Co. Dublin.	n/a	n/a
Stillorgan College of Further Education & Prefabs	Old Dublin Road, Stillorgan, Co Dublin.	n/a	n/a
Sallynoggin College of Further Education	Pearse Street, Sallynoggin, Co. Dublin.	n/a	n/a
BRACE Centre	Main Street, Blanchardstown, Dublin 15.	n/a	n/a
Clondalkin Youthreach (former Vocational School Clondalkin)	Monastery Road, Clondalkin, Dublin 22.	n/a	n/a
Rush Youthreach	Convent Lane, Rush, Co. Dublin.	n/a	n/a
Rathfarnham Youthreach	Mountain View House, Rathfarnham, Dublin 14.	n/a	n/a
Swords Youthreach	North Street, Swords, Co. Dublin.	n/a	n/a
Priory Youthreach (Formerly St. Basil's Training Centre)	Greenhills Road, Tallaght, Dublin 24.	n/a	n/a
St. Oliver's Training Centre	Cloverhill Rd, Clondalkin, Dublin 22.	n/a	n/a
Dun Laoghaire Community Training Centre (Incl Old Orange Hall)	York Road, Dun Laoghaire, Co. Dublin	n/a	n/a
Tallaght Training Centre	Cookstown Industrial Estate, Cookstown Road, Tallaght, Dublin 24.	n/a	n/a
Baldoyle Training Centre	Baldoyle Industrial Estate, Baldoyle, Dublin 13.	n/a	n/a
Loughlinstown Training Centre	Wyattville Road, Loughlinstown, Co. Dublin.	n/a	n/a
LIFE (Lucan Institute of Further Education) Centre	L.I.F.E. Centre, Esker Hill, Lucan, Co. Dublin.	n/a	n/a
South Dublin Adult Education Centre	Former Dundrum College, Sydenham Road, Dundrum, Dublin 16.	n/a	n/a
Kilternan Vocational School & Prefabs	Glencullen Road, Kilternan, Dublin 18.	n/a	n/a
Administrative Offices			
Old Head Office Secondary Administration Offices	Main Road, Tallaght, Dublin 24.	n/a	n/a
Others			
Balbriggan Community College - Sports Hall	Pine Ridge, Balbriggan, Co. Dublin.	n/a	n/a
Collinstown Park Community College - Sports Complex	Rowlagh, Clondalkin, Dublin 22.	n/a	n/a
Collinstown Park Community College - Dressing Rooms	Rowlagh, Clondalkin, Dublin 22.	n/a	n/a
Firhouse Community College - Sports Complex	Firhouse Road, Dublin 24.	n/a	n/a
Greenhills College - Sports Hall	Limekiln Avenue, Greenhills, Dublin 12.	n/a	n/a
St. Finian's Community College - Sports Hall	Castlefarm, Swords, Co. Dublin.	n/a	n/a
St. MacDara's Community College - Sports Hall	Wellington Lane, Templeogue, Dublin 6W.	n/a	n/a

Property not Owned - Leased		Annual Rent per agreement	Expiry Date
Category	Location		
<b>Primary Level, Post Primary Level and Centres</b>			
Tallaght Community National School (DDLETB received patronage of this school under the Schools Reconfiguration for Diversity process)	Kilclare Avenue, Tallaght, Dublin 24.	€11,000.00	09/06/2045
Balbriggan Youthreach	1st/2nd/3rd Floors, Sarsfield House, Balbriggan, Co. Dublin.	€199,831	14/07/2034
Baldoyle Training Centre - Satellite Unit	Unit 117, Baldoyle Industrial Estate, Baldoyle, Dublin 13.	€83,025	20/04/2023 - Vacated Premises in April 2023
Blanchardstown Adult Education Centre no.1 of 2	Old Garda Station, Main Street, Blanchardstown, Co. Dublin.	€0.00	The OPW have made contact with DDLETB to advise this building is in their legal ownership. DDLETB have been in the building for approx 20 years. The OPW are to issue a lease for the building to DDLETB
Blanchardstown Adult Education Centre no.2 of 2	Exchange Building, Main Street, Blanchardstown, Dublin 15.	€0.00	The OPW are to advise on the official ownership of this building as the Exchange Building is on their lands. OPW to revert to DDLETB with an update on this. No rent being paid at present.
Dundrum Town Centre, Unit 2, Level 5	Dundrum Town Centre, Dundrum, Dublin 14.	€0.00	31/12/2017 - The new lease is being finalised. DDLETB await same.
Fingal Adult Education Service	7 The Plaza, Forster Way, Swords, Co. Dublin.	€87,060.00	31/08/2025
Nutgrove Youth Centre	Nutgrove, Rathfarnham, Dublin 14.	€15	99 Year Lease (2011 to 2110)
Tallaght Youthreach - UCHIYA Building	Whitestown Industrial Estate, Tallaght, Dublin 24.	€60,000	30/11/2030
The Enterprise Centre	Bryan S Ryan, Main Road, Tallaght, Dublin 24.	€108,280	09/07/2027
YES Centre (Youth Education & Support)	Unit 1A Weatherwell Industrial Estate, Clondalkin Dublin 22.	€28,000	17/07/2024
Burgundy House - Fingal Adult Education Service	Unit 1, Burgundy House, Forster Way, Swords, Co. Dublin.	€133,100	21/01/2031
<b>Administrative Offices</b>		€	
Tuansgate Primary Administration Offices	1 Tuansgate, Belgard Square East, Tallaght, Dublin 24.	€794,245	30/09/2033

Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP)		Location	Status	Annual Rent per agreement	Expiry Date
Category					
<b>Primary Level, Post Primary Level and Centres</b>					
Rivervalley Community National School		DoE Owned Temporary Accommodation, Main Street, Swords, Co. Dublin. (T/A is on a leased site, DoE hold the lease)	Managed	N/A	N/A
Alternative Learning Centre		Library Road, Dun laoghaire, Co. Dublin.	Service Level Agreement	Overheads	11/04/2018 - DDLETB are looking into what type of agreement, if any is appropriate here going forward. We are working with the Youth Development Officer on this.
FET Castlemills Education Centre		c/o 7 The Plaza, Forster Way, Swords, Co. Dublin.	Managed	N/A	DDLETB have been liaising with the DoE on a long term plan for the centre. The DoE is considering a long term lease for DDLETB for this centre.
Shanganagh Park House		Shankill, Co. Dublin.	Licensed	€14,000	September 2024
St. Josephs Sportsreach Centre and Youthreach Centre		Pearse Park, Sallynoggin, Co. Dublin.	Licensed	€35,000	New yearly Licence Agreement put in place.
Castleland Community Centre		Castleland, Balbriggan, Co. Dublin.	Licensed	€72,000	Vacated Premises on 28/02/2023 - No longer required.
Donabate Sports Hall		Portrane Road, Donabate, Co. Dublin.	Licensed	€64,980	Ongoing
<b>Other</b>					
Palmerstown Sports Complex		Oakcourt Avenue, Palmerstown, Dublin 20.	Managed	N/A	N/A
Killinarden Sports Complex		Killinarden, Tallaght, Dublin 24.	Managed	N/A	N/A
Brookfield Youth & Community Centre		Brookfield, Tallaght, Dublin 24.	Managed	N/A	N/A



Properties in use by a 3rd Party		Location	Status	€	Expiry Date
Category				Annual Rent per agreement	
Part of Colaiste Chilliaín - Used by Gaelscoil Cluain Dolcain	Bothar Nangor, Cluain Dolcain BAC 22.	Owned/Licensed	€6,000	12/04/2027	
Holmpatrick National School	Convent Lane, Skerries, Co. Dublin.	Owned/Licensed	N/A	13/10/2025	
LIFE Centre Creche	LIFE Centre, Esker Hill, Lucan, Co. Dublin.	Owned/Licensed	€15,500	New Licence being drafted	
Part of Firhouse Community College Sports Complex - Used by a Creche	Firhouse Road, Dublin 24.	Owned/Licensed	€12,000	01/10/2022 - Agreement currently being extended.	
* Part of Citywest Campus - Gaelscoil Lir as Temporary Accommodation & Rathcoole ENTS	Fortunestown Lane, Citywest, Saggart, Dublin 24.	Owned - See Note Below	Running Costs	N/A	
Institute of Horology - Licensed to the Minister for Children, Equality, Disability, Integration & Youth	Mill Lane, Blanchardstown, Dublin 15.	Owned/Licensed - See Note Below	N/A	Aug-24	
Former Senior College Dun Laoghaire Including Caretakers Dwellings & Store - Licensed to the Minister for Children, Equality, Disability, Integration & Youth	Eblana Avenue, Dun Laoghaire, Co. Dublin.	Owned/Licensed - See Note Below	N/A	Aug-24	

\* Note: Part of Citywest Campus - Rathcoole ETNS are now located in newly provided temporary accommodation on the Citywest site. Gaelscoil Lir continue to use part of the building at the request of the Department.

Note: Both the Horology Building and Eblana Avenue are licensed out to the Minister for Children, Equality, Disability, Integration & Youth at the request of the State.

Properties not in use:	Location	Status
<b>Centres</b>		
St. Kieran's Training Centre	Old Connaught, Bray, Co. Wicklow.	Confirmed as not Owned by DDLETB
Cara Park Training Centre	Belcamp Lane, Coolock, Dublin 17.	Confirmed as not Owned by DDLETB
* Citywest Campus Blocks A and D, Part Block B and 8 acres of parkland	Fortunestown Lane, Citywest, Saggart, Dublin 24	Owned
<b>Others</b>		
Lands at Fairways, Rathfarnham	Fairways, Rathfarnham, Dublin 14.	Owned
Dundrum College Outdoor Centre	Mungaun, Crossmolina, Co. Mayo	Owned / Legal Status being reviewed.

**Notes:**

Leased - DDLETB holds a lease for these properties.

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

Service Level Agreement - Similar to Managed Properties.

PPP- Public Private Partnership

- \* In October 2012, the Board was requested to acquire land and buildings at CityWest campus which was purchased in 2013 at a cost of €8.6 million. The land and buildings The buildings comprise 4 blocks. The usage as at 31/12/2023 is set out below.

Block A	Ground floor used for storage . 1st floor vacant (previously fitted out for a language school). 2nd floor vacant (comprising 11 four bedroom houses)
Block B	Ground floor occupied by DDLETB school, Colaiste Pobail Fola, since September 2020. 1st floor vacant (previously fitted out for a language school) 2nd floor vacant (comprising 24 two bedroom houses)
Block C	Ground floor occupied by DDLETB School, Colaiste Pobail Fola. Gaelscoil Lir are located on this floor also since September 2021. 1st/2nd floors are occupied by Colaiste Pobail Fola also.
Block D	Vacant
8 acres of parkland	Not utilised by ETB

**Dublin and Dun Laoghaire Education and Training Board**

**Notes to The Financial Statements - Year Ended 31 December 2023**

**41 Post Balance sheet events**

There were no Post Balance Sheet event.

**42 Approval of the Financial Statements**

The Financial Statements for the year ended 31/12/2023 were approved by the Board of DDLETB on 25th March 2024