

Tipperary Education and Training Board

Financial Statements For The Year Ended 31 December 2020

Tipperary Education and Training Board
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31 December 2020

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Tipperary Education and Training Board

Statement of Board Responsibilities

Tipperary 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; and
- (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.

Chair

Signature:


Name: Cllr. Roger Kennedy

Date:



Tipperary Education and Training Board

Statement on Internal Control

Tipperary Education and Training Board (Tipperary ETB) came into being on 1 July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, Tipperary ETB took over the assets, liabilities and functions of the former Vocational Education Committees of County Tipperary.

The Code of Governance for ETBs is set out in Circular Letter 02/2019, which was issued by the Department of Education to all ETBs in January 2019. The Code of Governance was adopted by Tipperary ETB at its meeting held on 26 March 2019.

A new Board was constituted for Tipperary ETB on 30 July 2019, and at its meeting of 22 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 Tipperary ETB, I acknowledge the responsibility of the Board for ensuring that an efficient, effective and economic system of internal control 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 Tipperary ETB achieving its objectives

The system of internal control operated in Tipperary 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 Tipperary ETB

The Boards Oversight Framework includes:

The Board's monitoring and review of the effectiveness of the system of internal control 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; and
- work of the Audit and Risk Committee and the Finance Committee

Audit & Risk Committee

The Board's oversight of the system of internal control is informed by the work of the Audit & Risk Committee (ARC) who met four times in 2020. The work programme of the ARC included consideration of:

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

- Risk Register
- Compliance Audit Report
- Risk Management Reports from Director of OSD
- Opinion Report to the Board as to the adequacy and appropriateness of the system of internal control

The Chief Executive, Acting Chief Executive, Director of OSD, Director of Schools, APO Capital and Procurement, Head of Finance, Grade VII in Human Resources/Payroll, Head of Corporate Services provided reports on operation of controls, finances and met with the ARC in 2020 and 2021.

The ARC reviewed the effectiveness of the system of internal control for the relevant reporting period on 19 March 2021.

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 2020. The work programme of the Finance Committee included consideration of:

- Annual Financial Statements 2020
- Recommendation to the Board of the Annual Financial Statements 2020
- Monthly Income and Expenditure Accounts
- Risk Management Reports from Director of OSD

The Chief Executive, Director of OSD and Head of Finance reported to the Finance Committee in 2020.

The Finance Committee reviewed the Annual Financial Statements 2020 on 22 March 2021 and recommended their adoption to the Board.

Internal Audit

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

Comprehensive: System of internal control is adequate and operates efficiently

Adequate: System of internal control is generally adequate and operates efficiently

Inadequate: System of internal control is inadequate and does not operate efficiently

The following internal audit reviews were carried out in the period from 1 January 2020 to 31 December 2020;

In 2019, the IAU-ETB conducted an audit of Procurement Compliance as operated by Tipperary Education and Training Board for the year ended 31st December 2018. The findings of this report were issued by the IAU-ETB in September 2020. The opinion of the IAU-ETB is that Tipperary Education and Training Board has an adequate system of internal control in regarding Procurement Compliance.

A total of fourteen recommendations rated high (2), medium (6) and low (6) were reported. The rating depended on the risk (reputational, financial or operational) associated with the control issue identified and the extent to which the risk has already been realised based on the results of the audit.

Tipperary Education and Training Board has immediately addressed the risk recommendations rated high (2) and has commenced addressing the remaining recommendation.

An audit of Policy Compliance for the period January 2019 to 31 July 2020 was carried out in October 2020. The findings of this report were issued by the IAU-ETB in April 2021. The opinion of the IAU-ETB is that Tipperary Education and Training Board has an adequate system of internal control in regarding Policy Compliance.

A total of six recommendations rated high (1), medium (3) and low (2) were reported. The rating depended on the risk (reputational, financial or operational) associated with the control issue identified and the extent to which the risk has already been realised based on the results of the audit.

Tipperary Education and Training Board has immediately addressed the risk recommendation rated high (1) and has commenced addressing the remaining recommendations.

Breaches of System of Internal Control in Procurement

1. Non-Compliance with procurement guidelines

Tipperary Education and Training Board is continuing to work towards meeting all its responsibilities in respect of procurement regulations. There are instances where goods and services are procured across over 30 sites through competitive procurement processes, in line with Tipperary Education and Training Board's Procurement Policy, but the cumulative value across all sites exceeds National / EU tendering thresholds.

Tipperary Education and Training Board has developed a Corporate Procurement Plan for 2020-2021, which sets out actions to address areas of identified non-compliance and other Tipperary Education and Training Board procurement needs. Tipperary Education and Training Board 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.

In December 2020, Tipperary Education and Training Board published a tender to engage the services of a procurement consultant, to assist in progressing compliance requirements. The contract for a procurement consultant was signed on 26th March 2021.

Tipperary Education and Training Board will continue to monitor all areas of expenditure and seek to ensure value-for-money is obtained for all major spend categories and tender for goods and services insofar as this can be done within the available resources

Based on analysis of 2020 expenditure in areas where an organisation-wide eTenders process is appropriate, expenditure totalling €848,522 (including VAT), which equates to 4% of the 2020 non-pay expenditure incurred by Tipperary Education and Training Board, has been identified as non-compliant as follows:

- (i) Expenditure of €143,310 for Bus Hire across all schools and centres, paid to a number of bus companies for the transport of students to matches and other school events. A tender process was conducted during 2020 and contracts for bus hire in respect of that tender became effective from 12th April 2021. This should address compliance in this area.
- (ii) Expenditure of €102,288 for Past Exam Papers and including correction of Mock Papers was paid to a number of different companies in 2020. The Education Procurement Services is to include Exam Papers and Mock Papers in the next School Books Sectoral Framework which will be available in 2022. Tipperary Education and Training Board completed a tender for Mock Papers in 2021. Exam Papers are included in the new Learner Books and Exam Paper Multi supplier framework.
- (iii) Expenditure of €94,576 for telephone landlines (VOIP/telephony) for administration offices, schools and centres paid to one company. HEAnet is developing a sectoral solution for VOIP/telephony to provide a suitable framework agreement which will be available for use by ETB's. HEAnet advised the process to establish the Framework was to be completed in quarter three 2021, however, Tipperary Education and Training Board await the establishment of a national framework.
- (iv) Expenditure of €91,232 for ICT Support Services across schools and centres, paid to a number of different companies. Tipperary reviewed the ICT infrastructure across our schools

and centres and decided that the tender for and implementation of a common robust WIFI system across all sites would be prioritised prior to the commencing the tender for ICT support services. This process ensures that a common infrastructure is now in place across all our schools and centres. This tender was concluded in 2021 and the WIFI implementation is now substantially complete. Tipperary Education and Training Board will seek independent advice as to how best support our systems as we move forward before we enter into a tender process for ICT support services. This process will take place in 2022.

- (v) Expenditure of €40,028 for Office Supplies and Stationery throughout Tipperary Education and Training Board, paid to three different companies. Tipperary Education and Training Board signed a Notification to Activate Goods (NAGSF) form to avail of the new OGP Framework for Office Supplies and Stationery in 2021. Tipperary Education and Training Board are using the new OGP framework and are therefore compliant in this category of expenditure.
- (vi) Expenditure of €63,621 for Schools Catering paid to three different suppliers. Tipperary Education and Training Board tendered for 2 schools catering services, these contracts were signed in August 2021. The final tender will be published in 2022.
- (vii) Expenditure of €39,738 for Waste Collection paid to a number of different companies. Tipperary Education and Training Board availed of a new OGP Framework for Waste Collection to competitively procure a provider of Waste Collection Services. Tipperary Education and Training Board conducted a mini competition under the OGP Framework and the contract to the successful tenderer was awarded in Nov 2021.
- (viii) Expenditure of €36,876 for Class Materials Art was paid to four different companies in 2020. Tipperary Education and Training Board is currently working on tender documents for Class Materials Art with a view to publishing documents in early 2022.
- (ix) Expenditure of €31,058 for Class Materials Woodwork paid to a number of different suppliers. Tipperary ETB concluded a tender for Class Materials Woodwork during 2020. This area is now fully compliant.
- (x) Expenditure of €175,614 paid to several suppliers, across a range of goods and services including ICT Equipment, PPE and Repairs and Maintenance. Non-compliance across these three spend categories was related to COVID requirements to facilitate remote learning and remote working from March 2020 resulting from COVID restrictions. The non-compliance additionally related to minor works, PPE equipment and ICT equipment required to prepare schools and centres to open August 2020 following COVID restrictions.
- (xi) Expenditure of €30,181 for School Journals paid to a number of different suppliers. Tipperary Education and Training Board will focus on other areas of more material non compliance in 2022.

Fraud

No incidents were reported under Tipperary ETB's Fraud Policy in 2020.

Protected Disclosures

Tipperary ETB received a protected disclosure in 2020 under the Protected Disclosure Act 2014. Tipperary ETB is dealing with the disclosure in accordance with our Protected Disclosure Policy. Tipperary ETB received a copy of the report in December 2021 and is currently examining the findings of the report.

Risk Management

Tipperary ETB has a Corporate Risk Management plan in place across the organisation. The Risk register was reviewed at each meeting of the Audit and Risk Committee in 2020 and the Committee continues to monitor the development of the Tipperary ETB Strategic Risk Management plan.

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. Tipperary ETB did not meet its obligations to provide annual pension statements to all members of the Single Public Service Pension Scheme in 2020. The Executive has advised that Tipperary ETB is approximately 12% compliant with issuing pension statements to staff as at the end of 2020. This is an issue across the ETB sector and is being pursued at national level.

Payroll Shared Services

The Education Shared Business Service (ESBS) has been established to deliver shared services in the Education sector. The migration of Tipperary ETB payroll for all staff took place effective 3 October 2020. The ESBS are responsible for the processing of the payroll while Tipperary ETB is still responsible for the issuing of instructions to shared services of the changes to payroll 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 Tipperary ETB and the Department of Education - Education Shared Business Service 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 Tipperary ETB.

Finance Shared Services

The ESBS has been established to deliver shared services in the Education and Training sector. On 1 January 2022, Tipperary ETB is due to go live on Sun Financials V6.4 and DCS P2P, replacing the existing ESI Manser system, as part of a project to consolidate the existing financial management systems in use in the sector. This solution is already being used by six other ETBs. Tipperary ETB will be supported by ESBS to ensure a smooth transition.

COVID-19 Pandemic

Tipperary ETB undertook a range of measures to mitigate against the effects of COVID-19. The Business Continuity Team assessed and managed the risks and the Risk Register was updated as the situation evolved.

The Business Continuity team were responsible for implementing response plans to implement the required safety and public health measures for our staff, students, learners and beneficiaries, which included remote learning, working from home, minor works to reconfigure schools, centres and offices, new cleaning and sanitising regimes, providing sanitising and PPE materials. Notwithstanding the challenges and the impact of COVID 19, Tipperary ETB continued to carry out its vital role in educating and training with a focus on ensuring continuity of education for learners.

Assessments of the impact of Covid-19 were carried out and the results are as follows;

- An appropriate control environment exists
- Risk Management processes are in place to identify business risks and evaluate their financial implications.
- Information and communication systems evolved to meet the needs arising from COVID-19.
- Appropriate control activities and procedures are in place to address the major risks.
- Monitoring and oversight procedures evolved ensuring the effectiveness of controls.

Annual Review of Controls

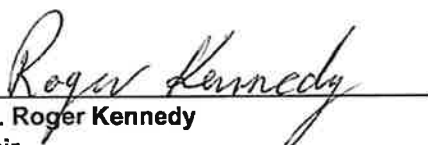
Tipperary ETB is committed to operating an efficient, effective and economic internal control system.

I confirm that the Audit and Risk Committee at its meeting on 19 March 2021, conducted a review of the effectiveness of the system of internal financial control for year ended 31 December 2020 in the manner prescribed by the Code of Practice for the Governance of Education & Training Boards.

This included:

- The Audit and Risk Committee received confirmation from the Acting Chief Executive that on balance the system of internal control is adequate and appropriate. The Acting Chief Executive based this statement on information gathered from senior managers across the organisation.
- A review of internal and external audit reports issued in 2020 and to date in 2021, internal control presentation by the Executive to the Audit and Risk Committee, a meeting with representatives from the C&AG, along with an examination of minutes of meetings of the Board and Finance Committee to ensure there are no inconsistencies in these with the assessment of internal control provided to the Audit and Risk Committee in Internal Audit Reports and Management representations.
- The Audit and Risk Committee presented a report (verbally and by written report) on the review of internal controls to the Board on 23 March 2021.
- A review of Governance and Control activities in 2020 including:
 - Engagement between the Audit and Risk Committee, Finance Committee, Board and the Acting Chief Executive
 - Reports from the Chief Executive, Acting Chief Executive, Director of OSD, Director of Schools and Director of Further Education and Training (FET) to the Board
 - Reports from the Chief Executive, Acting Chief Executive, Director of OSD, Director of FET, Head of Finance, Grade VII Human Resources/Payroll, Head of Corporate Services to the Audit and Risk Committee.
 - Recommendations made by the C&AG in management letters
 - Recommendations made by the Internal Audit Unit
 - Risk Management Reports from Director of OSD
 - The Risk Register is kept up-to-date and presented to the Audit and Risk Committee on a regular basis

The Board reviewed and approved this statement at its meeting held on 23 March 2021.

Signed: 
Cllr. Roger Kennedy
Chair
Tipperary Education and Training Board

Dated: 22/12/2021



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

Report for presentation to the Houses of the Oireachtas

Tipperary Education and Training Board

Opinion on the financial statements

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

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

In my opinion,

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

Basis of opinion

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

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

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

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

Non-compliance with procurement rules

The statement on internal control discloses that in 2020 the Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Board to address this matter.

Seamus McCarthy
Comptroller and Auditor General

22 December 2021

Responsibilities of Board Members

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

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

Tipperary Education and Training Board
Financial Statements - Year Ended 31 December 2020
Activities and Pay Costs

Main Activity

Tipperary Education and Training Board provides Education and Training throughout County Tipperary as set out below:

Service	Number of Locations*	Number of Participants**	Number of Beneficiaries ***
Second Level	10	4,445	
Further Education and Training (FET)****	31		9,197
Part-time / Night Classes****	2		37

* refers to locations owned or leased by the ETB.

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

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

**** Participants and Beneficiaries of Training Centres part-time / night classes are included in FET numbers.

Other Services

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

Agency work involves running a programme on behalf of another organisation or students according to agreed criteria and the Board is reimbursed its cost.

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

Pay Costs

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

Pay range	No. Employees	Cost in 2020*
0 - 59,999	921	20,980,662
60,000 - 69,999	103	6,730,859
70,000 - 79,999	137	10,205,912
80,000 - 89,999	69	5,782,105
90,000 - 99,999	8	765,435
100,000 - 109,999	12	1,245,274
110,000 - 119,999	4	465,851
120,000 - 129,999	8	985,217
Total:	1,262	47,161,315

* Cost in 2020 includes employers' PRSI

Tipperary 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. Tipperary ETB deducted ASC from employees amounting to €1,345,738 which were remitted to the Department of Education.

Tipperary Education and Training Board
Operating Statement For The Year Ended 31 December 2020

	Note	Year Ended 31/12/2020 €	Year Ended 31/12/2019 €
RECEIPTS			
Post Primary Schools and Head Office Grants	2	39,475,892	39,016,964
Further Education and Training Grants	3	28,402,430	22,292,213
Youth Services Grants	4	1,211,872	1,077,359
Agencies and Self-Financing Projects	5	2,529,735	3,367,385
Capital	6	3,263,196	1,380,742
		<u>74,883,125</u>	<u>67,134,663</u>
PAYMENTS			
Post Primary Schools and Head Office	7	38,368,116	38,736,846
Further Education and Training	8	25,889,632	22,205,205
Youth Services	9	1,182,918	1,079,488
Agencies and Self-Financing Projects	5	1,860,657	3,080,531
Capital	6	2,156,490	2,708,224
		<u>69,457,813</u>	<u>67,810,294</u>
Cash Surplus / (Deficit) for Year		5,425,312	(675,631)
Movement in Other Net Current Assets	20	<u>(4,521,445)</u>	<u>1,065,999</u>
Accrual Revenue Surplus for Year		903,867	390,368
Revenue Deficit at 1 January		(644,335)	(1,034,703)
Revenue Surplus / (Deficit) at 31 December	11	<u>259,532</u>	<u>(644,335)</u>

Signed:


Cllr. Roger Kennedy
Chair

Date: 22/12/2021

Signed:


Bernadette Cullen
Chief Executive

Date: 22/12/2021

The notes on pages 15 to 32 form part of these Financial Statements

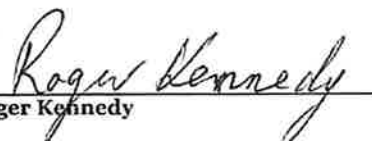
Tipperary Education and Training Board

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

	Note	31/12/2020 €	31/12/2019 €
Current Assets			
Recurrent State Grants	12	49,613	30,815
Capital State Grants	13	191,138	259,215
Other Recurrent Income	14	45,601	69,685
Third Party Debtors	15	296,005	185,170
Bank Balance		10,434,652	5,009,340
		<u>11,017,009</u>	<u>5,554,225</u>
Current Liabilities			
Recurrent State Grants	16	4,923,812	1,454,280
Capital State Grants	17	1,475,394	516,468
Other Recurrent Income	18	2,845,068	2,352,094
Pay and Expense Liabilities	19	1,513,203	1,875,718
		<u>10,757,477</u>	<u>6,198,560</u>
Net Current Assets / (Liabilities)		<u>259,532</u>	<u>(644,335)</u>
Represented by			
Revenue Surplus / (Deficit)	11	<u>259,532</u>	<u>(644,335)</u>

Analysis of Revenue Surplus / (Deficit)	Programme	Retained Surplus / (Deficit)	Accrual Revenue Surplus / (Deficit)	Retained Surplus / (Deficit)
		31/12/2020	For 2020	31/12/2019
	Schools and Head Office	(5,883)	634,836	(640,719)
	Further Education Programmes	849	849	-
	Agency Programmes	234,132	239,111	(4,979)
	Self-financing Programmes	30,434	29,071	1,363
		<u>259,532</u>	<u>903,867</u>	<u>(644,335)</u>

Signed:


Cllr. Roger Kennedy
Chair

Date: 22/12/2021

Signed:


Bernadette Cullen
Chief Executive

Date: 22/12/2021

The notes on pages 15 to 32 form part of these Financial Statements

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

1 Accounting Policies

1.1 Establishment of the Education and Training Board

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

1.2 Significant Accounting Policies

(a) Basis of Presentation

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

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

(b) Revenue, Expenditure, Asset and Liabilities Recognition

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

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

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

(c) Tangible Fixed Assets

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

(d) Stocks

All consumable stocks are expensed as purchased.

(e) Superannuation

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

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

The ETB does not make any contributions towards the schemes.

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

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

(f) Lease Rentals

All lease rentals are expensed as incurred.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	Year Ended 31/12/2020 €	Year Ended 31/12/2019 €
2 Post Primary Schools and Head Office Grants Receipts		
Department of Education		
- Pay	34,583,904	35,319,298
- Non Pay	2,850,203	2,561,184
- Associated Programmes	1,972,082	1,039,578
Department of Education - sub total	39,406,189	38,920,060
Tuition fees - Students	5,400	20,510
Irish Public Bodies	64,303	75,789
Bank	-	605
Total	39,475,892	39,016,964
3 Further Education and Training Grants Receipts		
SOLAS	28,402,430	22,292,213
	28,402,430	22,292,213
4 Youth Services Grants Receipts		
Department of Children, Equality, Disability, Integration and Youth	1,191,729	1,077,359
Other	20,143	-
	1,211,872	1,077,359

Tipperary Education and Training Board

S	Agencies and Self-financing Projects	Item	Project	Sponsoring Department / Funder	Year Ended 31/12/2020				Year Ended 31/12/2019					
					Receipts	Payments		Total	Receipts	Payments		Total		
						Pay	€			Non Pay	€		€	€
AGENCIES					€									
1		School Meals		Department of Social Protection	553,858	-	520,921	520,921	546,427			549,959		
2		School Completion		Tusla	211,095	175,381	64,556	293,937	243,255			223,363		
3		Music Generation/Various		Music Generation/Various	158,000	86,399	37,210	123,609	153,021			(77,593)		
4		Learning from Others (TCFE)		Léargas	73,742	-	-	-	-			-		
5		Further Education Support Services		City Of Dublin ETB	30,697	54,485	6,607	61,092	80,602			130,582		
6		Other Agency - 11 in Number **		Various	185,983	11,195	33,806	45,001	287,510			397,066		
					1,213,375	327,460	663,100	990,560	1,410,815			1,223,377		
SELF-FINANCING PROJECTS														
1		Student Services		Parents / Students	997,009	20,116	641,732	661,848	1,575,404			1,520,224		
2		Other Self-financing - 16 in Number **		Parents / Students / Other	319,351	49,870	158,379	208,249	481,166			336,930		
					1,316,360	69,986	800,111	870,097	2,056,570			1,857,154		
Overall					2,529,735	397,446	1,463,211	1,860,657	3,367,385			3,080,531		

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

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

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

6 Capital	Year Ended 31/12/2020 €	Year Ended 31/12/2019 €
Receipts		
Department of Education	2,197,088	927,667
SOLAS	1,066,108	453,075
	3,263,196	1,380,742
Payments - Department of Education		
2019 -2020 St Ailbes Summer Works Project - Life saving Systems	310,605	-
2019 -2020 Coláiste Dun Iascaigh Summer Works Project - Life saving Systems	205,762	-
2019 Newport College Phase 2 Temporary Accommodation	137,475	19,826
2019 -2020 Newport College Summer Works Project - Life saving Systems	118,898	-
2018 Newport College Temporary Accommodation	90,580	73,969
2014 2018 St Ailbes ASD unit _ Tipperary Town	70,587	1,450,969
2020 Covid Minor Works - Roscrea	49,983	-
2020 Covid Minor Works - Tipp	46,465	-
2015 Additional Accommodation Scoil Ruain ASD Unit	45,231	34,964
2020 Covid Minor Works - CDI	39,267	-
2020 Covid Minor Works - KIL	29,307	-
2018 Coláiste Mhuire EW Special Needs Toilet	27,343	110,270
2018 St Ailbes SW Roof Works	23,172	187,449
2019 Colaiste Mhuire Temporary Accommodation ASD Unit and Classrooms	23,067	9,766
2020 Covid Minor Works - Comeragh	20,579	-
2019 Special Needs Equipment - Comeragh College	16,908	-
2020 Covid Minor Works - Newport	15,494	-
2018 Prefabricated Classrooms ASD extension - Killenaule	15,137	6,715
2015 Perm Acc _ASD Unit and Mainstream -Thurles	14,814	10,086
2008 Borrisokane Refurb	13,118	-
2020 Covid Minor Works - Thurles	12,740	-
2020 Covid Minor Works - CTI	11,993	-
2018 Newport Temporary Accommodation Loose Furniture	7,757	7,500
2020 Covid Minor Works - Nenagh	7,072	-
2011 Summer Works - Newport	6,359	-
2020 Raheen College and CTI SEN 2020	6,034	-
Others less than 6,000 (number 29)	4,210	175,673
Total - Department of Education	1,369,957	2,087,187
Payments - SOLAS		
Templemore College Roof Project	67,081	47,307
Training Centre Kitchen	686,721	573,730
Technology Equity Fund	32,731	-
Total - SOLAS	786,533	621,037
Total Capital Expenditure	2,156,490	2,708,224

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	Year Ended 31/12/2020			Year Ended 31/12/2019
7 Post Primary Schools and Head Office Payments	Pay €	Non Pay €	Total €	Total €
PAY				
Instruction	31,296,320	39,878	31,336,198	32,148,469
Administration	2,517,834	8,338	2,526,172	2,343,282
Maintenance	582,580	193,498	776,078	780,912
	<u>34,396,734</u>	<u>241,714</u>	<u>34,638,448</u>	<u>35,272,663</u>
NON PAY				
Instruction	208	615,360	615,568	555,070
Administration	32,310	974,629	1,006,939	1,121,773
Maintenance	-	693,488	693,488	682,838
	<u>32,518</u>	<u>2,283,477</u>	<u>2,315,995</u>	<u>2,359,681</u>
ASSOCIATED PROGRAMMES				
COVID-19 Grants	163,247	211,479	374,726	-
Student Services Support Fund	88,950	205,721	294,671	632,316
Digital Strategy	-	206,305	206,305	132,782
Book Grant	-	139,385	139,385	154,735
Public Services Reform	63,778	71,674	135,452	-
DEIS Home School Liason	834	96,405	97,239	79,782
Transition Year	4,941	48,337	53,278	22,560
Others - 9 in Number	31,119	81,498	112,617	82,327
	<u>352,869</u>	<u>1,060,804</u>	<u>1,413,673</u>	<u>1,104,502</u>
	<u>34,782,121</u>	<u>3,585,995</u>	<u>38,368,116</u>	<u>38,736,846</u>

Post Primary Schools and Head Office Payments

These relate to the provision of second level provided in 10 locations, catering for 4,445 participants.

Tipperary Education and Training Board
Notes to The Financial Statements - Year Ended 31 December 2020

8 Further Education and Training Payments

	Year Ended 31/12/2020				Year Ended 31/12/2019
Further Education and Training	Pay	Non Pay	Allowances	Total	Total
	€	€	€	€	€
PLC	2,865,427	220,667	-	3,086,094	99,070
VTOs	1,343,518	195,808	996,821	2,536,147	2,564,601
Community Training Centres	-	2,415,480	-	2,415,480	2,614,143
Training Centre Operational Costs	-	2,405,765	-	2,405,765	1,889,966
Youthreach	1,351,367	277,808	319,906	1,949,081	1,756,285
FET Staff Payroll Costs - Training	1,671,576	820	-	1,672,396	1,505,231
Back to Education Initiative	1,354,326	252,050	-	1,606,376	1,510,726
Traineeships	-	1,465,726	-	1,465,726	1,268,992
Adult Literacy	1,116,037	201,455	-	1,317,492	1,079,950
Skills Training	-	1,307,242	-	1,307,242	2,168,611
Local Training Initiatives	-	1,141,938	-	1,141,938	1,027,475
Specialist Training Providers	-	886,016	-	886,016	937,741
Apprenticeship	-	828,497	-	828,497	1,541,151
Community Education	541,024	88,912	-	629,936	688,840
FET Other Overheads	-	453,441	-	453,441	121,684
Adult Education Guidance Service	200,668	82,676	-	283,344	287,364
Skills to Advance	48,943	181,739	-	230,682	47,540
ESOL	198,717	13,971	-	212,688	244,639
Evening Courses	92,498	74,629	-	167,127	155,899
Co-operation Hours	150,933	15,036	-	165,969	-
Head Office, Administrative and Other ETB salaries funded by FET Grant	156,807	-	-	156,807	-
MAED Funding	-	146,857	-	146,857	-
FE Premises Repairs / Maintenance	-	128,070	-	128,070	122,607
Skills For Work	94,956	28,663	-	123,619	170,666
FET Covid Costs	16,503	83,044	-	99,547	-
FET Rent Non Programme	-	83,322	-	83,322	-
Intensive Adult Basic Education	60,012	10,544	-	70,556	114,020
Youthreach - Guidance / Counselling / Psychological Services	62,752	-	-	62,752	55,735
Refugee Resettlement Programme	46,517	15,606	-	62,123	-
Technology Enhanced Learning	56,723	674	-	57,397	19,579
PLC - Locally Devised Assessment	55,510	-	-	55,510	59,356
FET - Further Education Management and Administration Pay Costs	24,049	-	-	24,049	-
QOI External Authenticators	22,577	1,156	-	23,733	14,497
Curriculum Development	7,860	6,900	-	14,760	50,047
FET Travel Costs	-	11,179	-	11,179	-
Funds for Students with Disabilities	1,115	6,176	-	7,291	-
Learner Support	-	383	-	383	38,445
Quality Assurance	-	240	-	240	-
Bridging Foundation	-	-	-	-	10,696
Innovative Projects	-	-	-	-	26,938
Learner Information	-	-	-	-	8,129
Explore programme (Education)	-	-	-	-	4,582
Total	11,540,115	13,032,490	1,316,727	25,889,632	22,205,205

Further Education and Training Payments

These relate to the provision of Further Education programmes in 31 locations, catering for 9,197 beneficiaries.

9 Youth Services Grants Payments

	Year Ended 31/12/2020				Year Ended 31/12/2019
	Pay	Non Pay	Allowances	Total	Total
	€	€	€	€	€
VFM Projects	-	871,746	-	871,746	745,250
Youth Work Development Act	124,992	35,595	-	160,587	151,968
Youth Club Grant	-	66,411	-	66,411	61,610
Other - 5 in Number	-	84,174	-	84,174	120,660
Total	124,992	1,057,926	-	1,182,918	1,079,488

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

10 Analysis of Receipts by Funder

Funder	Post-Primary Schools and Head Office €	Further Education and Training €	Programme Youth Services €	Agencies and Self financing €	Capital €	Total Year Ended 31/12/2020 €	Total Year Ended 31/12/2019 €
State Funding Received							
Department of Education	39,406,189	-	-	-	2,197,088	41,603,277	39,853,158
SOLAS	-	28,402,430	-	-	1,066,108	29,468,538	22,739,857
Department of Children, Equality, Disability, Integration and Youth	-	-	1,191,729	-	-	1,191,729	1,077,359
Department of Social Protection	-	-	-	553,858	-	553,858	546,427
TUSLA	-	-	-	211,095	-	211,095	243,255
Music Generation	-	-	-	105,000	-	105,000	153,021
Léargas	-	-	-	73,742	-	73,742	47,771
Tipperary County Council (Music Generation)	-	-	-	50,000	-	50,000	-
City of Dublin ETB	-	-	-	30,697	-	30,697	80,602
Foroige (Music Generation)	-	-	-	3,000	-	3,000	-
State Examinations Commission	-	-	-	-	-	-	182,939
Department of Transport, Tourism and Sport	-	-	-	-	-	-	21,500
Others - 12 in Number	-	-	-	185,983	-	185,983	35,300
Non-State funding applied to State-funded schemes							
Learners	39,406,189	28,402,430	1,191,729	1,213,375	3,263,196	73,476,919	64,981,189
Irish Public Bodies - Dividends / Capital Reserve	5,400	-	-	-	-	5,400	21,115
Others	64,303	-	-	-	-	64,303	75,789
	-	-	20,143	-	-	20,143	-
	69,793	-	20,143	-	-	89,846	96,904
Other Non-State funding							
Parents / Students	-	-	-	997,009	-	997,009	1,776,689
Parents / Students / Other	-	-	-	319,351	-	319,351	279,881
	-	-	-	1,316,360	-	1,316,360	2,056,570
Total	39,475,892	28,402,430	1,211,872	2,529,735	3,263,196	74,883,125	67,134,663

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

13 Source and Use of Funds

Primary Grantor	Project / Programme	2020	Amount due from/to Grantor	Receipts direct from Grantor	Receipts from Other Sources	Total Receipts per Operating Statements	Local Funding Transfers	Cash Expenditure per Operating Statement	Change in Liabilities Debtors	Surplus / (Deficit) per Operating Statement for 2020	Amount due from/to Grantor
Department of Education			€	€	€	€	€	€	€	€	€
	Pay ^b	34,960,000	(190,800)	(32,815,489)	(1,767,415)	(34,583,904)		34,438,448	(119,915)	-	(295,191)
	Non-Pay ^c	2,576,804	-	(2,850,203)	-	(2,850,203)	(36,601)	2,315,995	(74,027)	634,636	-
	Local Funding Surpluses	-	(393,394)	-	(69,703)	(69,703)	26,601	-	-	-	(316,496)
	Associated Programmes	1,971,954	(311,052)	(1,977,082)	-	(1,977,082)	-	1,413,473	(52,662)	-	(1,122,156)
	Capital	2,237,560	(241,223)	(2,197,083)	-	(2,197,083)	-	1,359,957	(41,800)	-	(1,110,154)
	Explore	-	(819)	-	-	-	-	-	-	819	-
Total Department of Education		42,049,318	(1,247,338)	(39,835,862)	(1,837,118)	(41,672,980)	-	39,738,073	(289,437)	635,665	(2,834,997)
Other Funders											
SOLAS	Further Education and Training	28,402,430	(401,631)	(28,402,430)	-	(28,402,430)	-	25,489,632.00	(181,758)	-	(3,995,184)
SOLAS	Capital	1,066,108	(16,039)	(1,066,108)	-	(1,066,108)	-	785,531.00	121,502	-	(741,102)
Department of Children, Equality, Disability, Integration and Youth	Youth Affairs	1,191,729	(15,770)	(1,191,729)	(20,143)	(1,211,872)	-	1,189,218.00	(8,195)	-	(534,170)
Department of Social Protection	Agency State - School Meals	553,888	26,202	(553,859)	-	(553,859)	-	550,921.00	4,244	-	(2,493)
TUSLA	Agency State - Schools Completion Programme	211,095	(447,391)	(211,095)	-	(211,095)	-	239,837.00	(1,248)	-	(119,797)
City of Dublin ETB	Further Education Support Services	30,697	1,246	(30,697)	-	(30,697)	-	6,1092.00	(31,641)	-	-
Largas	Erasmus Projects	73,742	-	(73,742)	-	(73,742)	-	-	-	-	(73,742)
Music Generation/ Tipperary County Council/Foraige	Music Generation	158,000	(227,072)	(158,000)	-	(158,000)	-	123,609.00	55,530	-	(205,923)
Other Agency - 13 in Number **	Agency	185,983	(287,163)	(185,983)	-	(185,983)	-	45,001.00	(3,541)	239,111	(392,577)
Total State		31,873,642	(1,067,560)	(31,873,642)	(20,143)	(31,893,785)	-	28,849,643	(45,405)	239,111	(3,917,936)
Total Non State	Agency and Self Financing		(1,648,229)		(1,316,360)	(1,316,360)	-	870,097	(139,510)	29,071	(2,204,931)
Total State and Non State		73,922,960	(3,963,127)	(71,709,504)	(3,173,623)	(74,883,125)	-	69,457,813	(473,352)	903,867	(8,957,974)

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

11 Source and Use of Funds (continued)

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

	31/12/2020	31/12/2019
	€	€
Amount due from / (due to) Grantor at 31 December	(8,957,924)	(3,963,127)
Bank Balance (Page 14)	10,434,652	5,009,340
Third Party Debtors (Note 15)	296,005	185,170
Pay and Expenses Liabilities (Note 19)	(1,513,203)	(1,875,718)
Revenue Surplus / (Deficit) per Statement of Current Assets and Liabilities (Page 14)	259,530	(644,335)

Notes

a Opening balances

b Pay

Balances are reported on an accruals basis.

Department of Education: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €32,816,489 and anticipated receipts from Retained Superannuation Contributions of €1,736,000. Actual receipts of Retained Superannuation Contributions were €1,767,415, which is €31,415 greater than anticipated. This surplus of €31,415 will be recouped by the Department of Education in the 2021 Pay Grant.

c Non Pay

Department of Education: Post-Primary Schools and Head Office Non Pay Grant was expected to be funded by direct receipts from grantor of €2,850,203 and forecasted locally raised receipts of €19,000. In 2020, actual locally raised receipts were €5,400 resulting in a deficit of receipts of €13,600 in the amount forecasted. This shortfall of €13,600 will be funded by the Department of Education in the 2021 Non Pay Grant.

d Surplus / (Deficit) for 2020

Total grants are set by reference to anticipated expenditure. In the case of Post-Primary Schools and Head Office Non-Pay Programmes expenditure limits are set. Expenditure incurred in excess of this limit gives rise to a deficit, whereas savings can be retained and used to fund future deficits. Tipperary ETB had a Revenue Surplus of €903,867 for the year ended 31 December 2020 (per Operating Statement page 13) and an Accumulated Revenue Surplus as at 31 December 2020 of €259,532 (per Operating Statement page 13 and Statement of Current Assets and Current Liabilities page 14). This overall Revenue Surplus is made up of a deficit of €5,883 relating to School and Head Office Non-Pay, a surplus of €849 relating to Further Education Programmes, a surplus of €30,434 relating to Self-financing Projects and a surplus of €234,132 relating to Agency Programmes. The surplus on Self-financing and Agency is accounted for by dormant programmes.

e Total State funding

The difference between the total amount received from grantors of €71,709,504 on page 22 and the total in Note 10 - Funding of €73,476,919 is represented by Retained Superannuation Contributions of €1,767,415.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	31/12/2020 €	31/12/2019 €
12 Current Assets - Recurrent State Grants		
Amount due from Department of Education		
Pay Grant Underfunding	587	-
Associated Grant Underfunding	34,572	29,961
Local Receipts Deficit	13,600	-
Amount due from Department of Children, Equality, Disability, Integration and Youth	854	854
Amount due from SOLAS	-	-
	<u>49,613</u>	<u>30,815</u>
13 Current Assets - Capital State Grants		
Amount due from Department of Education	66,417	259,215
Amount due from SOLAS	124,721	-
	<u>191,138</u>	<u>259,215</u>
14 Current Assets - Other Recurrent Income		
Amount due from Other Programme Funders (State)	39,495	25,831
Amount held for Department of Social Protection	-	26,202
Amount due from Other Programme Funders (Non State)	6,106	17,652
	<u>45,601</u>	<u>69,685</u>
15 Current Assets - Third Party Debtors		
FESS	56,418	25,959
Pay - Third Party	72,272	-
Community Training Centres and Specialist Training Providers	70,000	70,000
LTI Advances	60,549	52,445
STP Advances	36,766	36,766
	<u>296,005</u>	<u>185,170</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

	31/12/2020 €	31/12/2019 €
16 Current Liabilities - Recurrent State Grants		
Amount due to the Department of Education		
Associated Grants Unspent	1,156,728	541,011
Local Receipts / Receivables Excess	-	7,601
IPB Capital Distribution	360,097	295,794
Pay Grant Unspent	256,778	190,820
Further Education Explore Programme Unspent	-	849
Scholarship Grants Unspent	-	-
Amount due to Department of Further and Higher Education, Research, Innovation and Science	-	-
Amount due to SOLAS	3,096,186	401,631
Amount due from Department of Children, Equality, Disability, Integration and Youth	54,023	16,574
	<u>4,923,812</u>	<u>1,454,280</u>
17 Current Liabilities - Capital State Grants		
Amount held for Department of Education	1,176,571	500,439
Amount due for SOLAS	298,823	16,029
	<u>1,475,394</u>	<u>516,468</u>
18 Current Liabilities - Other Recurrent Income		
Amount held for Other Programme Funders (State)	305,755	311,694
Amount held for Department of Children, Equality, Disability, Integraton and Youth (State)	119,797	147,391
Amount held for Music Generation (State)	205,933	227,072
Amount due from the State Examinations Commission (State)	54	54
Amount held for Department of Social Protection (State)	2,491	-
Amount held for Students (Non State)	2,169,623	1,623,168
Amount held for Other Programme Funders (Non State)	41,415	42,715
	<u>2,845,068</u>	<u>2,352,094</u>
19 Pay and Expense Liabilities		
Pay Liabilities	386,838	541,027
Expense Liabilities	1,126,365	1,334,691
	<u>1,513,203</u>	<u>1,875,718</u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

20 Movement in Other Net Current Assets

	Balance as at 31/12/2020 €	Balance as at 31/12/2019 €	Movement in Year €
Current Assets			
Increase / (Decrease) in Recurrent State Grants Receivable	49,613	30,815	18,798
Increase / (Decrease) in Capital State Grants Receivable	191,138	259,215	(68,077)
Increase / (Decrease) in Other Recurrent Income Receivable	45,601	69,685	(24,084)
Increase / (Decrease) in Third Party Debtors	296,005	185,170	110,835
	<u>582,357</u>	<u>544,885</u>	<u>37,472</u>
 Current Liabilities			
(Increase) / Decrease in Recurrent State Grant Liabilities	4,923,812	1,454,280	(3,469,532)
(Increase) / Decrease in Capital State Grant Liabilities	1,475,394	516,468	(958,926)
(Increase) / Decrease in Other Recurrent Income Liabilities	2,845,068	2,352,094	(492,974)
(Increase) / Decrease in Pay and Expense Liabilities	1,513,203	1,875,718	362,515
	<u>10,757,477</u>	<u>6,198,560</u>	<u>(4,558,917)</u>
 Net Movement			<u><u>(4,521,445)</u></u>

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

21 Remuneration

	2020 €	2019 €
(a) Aggregate Employee Benefits		
Staff Short-term benefits	47,161,315	43,698,614
	<u>47,161,315</u>	<u>43,698,614</u>
(b) Staff Short-Term Benefits		
Pay (Comprising Basic Pay / Allowances / Overtime) plus Employers' PRSI	47,161,315	43,698,614
	<u>47,161,315</u>	<u>43,698,614</u>

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

Pay range	No. Employees	Cost in 2020*
0 - 59,999	921	20,980,662
60,000 - 69,999	103	6,730,859
70,000 - 79,999	137	10,205,912
80,000 - 89,999	69	5,782,105
90,000 - 99,999	8	765,435
100,000 - 109,999	12	1,245,274
110,000 - 119,999	4	465,851
120,000 - 129,999	8	985,217
Total:	1,262	47,161,315

* Cost in 2020 includes employers' PRSI

(c) Termination Benefits

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

(d) Key Management Personnel

Key management personnel in Tipperary 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:

	2020 €	2019 €
Salary	462,245	415,262
	<u>462,245</u>	<u>415,262</u>

(e) Chief Executive Salary and Benefits

	2020 €	2019 €
The Chief Executive remuneration package excluding employers' PRSI for the year was:		
Chief Executive - Basic Salary	120,425	66,767
Acting Chief Executive - Basic Salary	35,712	37,532
	<u>156,137</u>	<u>104,299</u>

The Chief Executive commenced sick leave on 7 September 2020. On 7 September 2020, the Assistant Principal Officer, Finance, was appointed Acting Chief Executive. The Acting Chief Executive received a salary of €35,712 for the period from 7 September 2020 to 31 December 2020.

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.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

22 Specific Costs	2020	2019
	€	€
(a) Consultancy		
The costs of external services under the following headings:		
Legal (includes general legal advice)	18,871	7,225
Financial / Actuarial	-	1,168
Human Resources	19,900	8,738
Audit Fee (Annual external audit)*	85,400	-
Other	5,955	3,856
	<u>130,126</u>	<u>20,987</u>
 * 2018 and 2019 Audit Fees were paid in 2019. The 2020 Audit Fee of €49,400 will be paid once the 2020 audit is complete.		
(b) Legal Costs and Settlements		
Legal costs and settlements for the year can be analysed under:		
Legal fees - legal proceedings	-	-
	<u>-</u>	<u>-</u>
(c) Travel and Subsistence		
Travel and subsistence costs comprise:		
Domestic		
- expenses paid to Board Members	11,602	36,634
- expenses paid to Employees	132,164	306,221
	<u>143,766</u>	<u>342,855</u>
International		
- expenses paid to Employees	-	23,772
	<u>-</u>	<u>23,772</u>
Total	<u>143,766</u>	<u>366,627</u>
(d) Hospitality		
Hospitality costs incurred were:		
Staff Retirement Function	-	1,527
	<u>-</u>	<u>1,527</u>

The figures disclosed in this note are on a cash basis not an accrual basis.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

23 Board members' expenses

Expenses and fees are paid to Board members for travel to Board-related meetings and other meetings. The aggregate expenses paid to each member in the year ended the 31 December 2020 were:

Board member	Statutory Meetings	Attendance at Board Meetings	Other	Total Expenses	Total Fees
	€	€	€	€	€
Cllr. Mary Hanna Hourigan	2,109	397	161	2,667	2,829
Mr. Eddie Morrissey	1,933	182	244	2,359	1,697
Mr. Michael Power	572	288	256	1,116	1,273
Ms. Josephine Chamney	780	155	80	1,015	1,224
Ms. Anna Tuohy Halligan	170	195	478	843	348
Cllr. Roger Kennedy	395	341	64	800	909
Ms. Virginia O'Dowd	509	89	-	598	1,344
Cllr. Phyll Bugler	269	146	-	415	424
Ms. Patricia Hagan Clarke	62	14	218	294	-
Cllr. Fiona Bonfield	111	97	46	254	354
Cllr. Shane Lee	36	195	-	231	-
Ms. Josephine Cahill	54	113	-	167	-
Cllr. Kieran Bourke	-	156	-	156	-
Cllr. Ann Marie Ryan	40	74	41	155	-
Cllr. Pat English	94	23	33	150	-
Cllr. Mark Fitzgerald	36	75	24	135	-
Mr. Gavin Berry	-	86	37	123	-
Cllr. Máirín McGrath	71	12	-	83	283
Cllr. Declan Burgess	-	22	19	41	-
Cllr. Michael Anglim	-	-	-	-	-
Mr. Christopher Young	-	-	-	-	-
Total	7,241	2,660	1,701	11,602	10,685

The 2019-2024 Tipperary Education and Training Board had 7 meetings in 2020.

24 Committee Fees

The following fees were paid to Non-Board Committee members;
 Audit and Risk Committee (ARC) (No. of Non-Board ARC members 2020: 2 (2019: 3))
 Finance Committee (FC) (No. of Non-Board FC members 2020: 1 (2019: 1))

	2020 €	2019 €
Audit and Risk Committee (ARC)	2,710	1,815
Finance Committee (FC)	1,570	2,268
Total	4,280	4,083

25 Chief Executive's Travel Expenses

Domestic Travel

	2020 €	2019 €
Domestic Travel	4,945	3,950
Total	4,945	3,950

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

26 Capital Commitments

At 31 December 2020, Tipperary ETB had capital commitments of € 3,700,314 (2019: €576,990).

All of the above capital expenditure will be Exchequer funded.

27 Lease Commitments

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

	31/12/2020 €	31/12/2019 €
Leases which expire:		
Within one year	623,000	637,685
Between two and five years	1,823,531	1,581,374
After 5 years	1,110,765	1,982,379
	<u>3,557,296</u>	<u>4,201,438</u>

28 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 31/12/2020.

29 Additional Superannuation Contribution

€1,345,738 was deducted from staff and paid over to the Department of Education.

30 Write-Offs

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

In 2020, there were two write-off's totalling €152 on behalf of Tipperary Education and Training Board (2019: €NIL).

31 Annual Contribution to Education and Training Boards Ireland

Tipperary Education and Training Board made a contribution of €42,700 to ETBI in 2020 (2019: €42,700).

32 Charity Note

Tipperary Education and Training Board has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is 20083595.

33 Connected Persons

Transactions to the value of €18,762 were paid to connected persons during the year.

34 Provision of National Service

The Further Education Support Service is a full-time, year round consultancy service operating through 5 Education and Training Boards, one of which is Tipperary Education and Training Board. This service supports SOLAS funded FET providers who offer QQI certification at National Framework Qualifications Levels 1 - 6. The cost of this service in 2020 was €61,092 (2019 €130,562).

35 Ordinary General and Post Primary Non Pay Grant

The accumulated deficit resulting from Department of Education underfunding in 2013, 2014 and 2015 has now been funded by the Department of Education.

Tipperary Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2020

37 The Impact of COVID 19

The COVID 19 pandemic developed rapidly in 2020. Measures taken by our government to contain the virus have affected how we operate. Tipperary 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, Tipperary 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 financial implications for Tipperary ETB and we have received additional resources in the form of government grants to assist us in continuing in our role. In 2020, we received the following additional COVID 19 related funding:

- SOLAS - COVID 19 FET overheads - €350,000
- Department of Education - COVID 19 Operational supports for a full return to school - €245,892
- Department of Education - COVID 19 Additional Supervision Arrangements - €150,500
- Department of Education - Calculated Grades Aides - €23,622
- Department of Children, Equality, Disability, Integration and Youth - Youth Services - €10,671

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
- Additional Short-term COVID 19 related leases
- Software licences and IT equipment
- Calculated grades aides

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

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

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

- Tipperary 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 Tipperary 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. Tipperary ETB is participating in these structures to ensure a joined-up approach across the education sector.

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

38 Calculated Grade Aide

The Calculated Grade Aide for 2020 operated under the Department of Education's remit as the State Examinations Commission do not presently have the statutory base to operate such a system and the grant is reflected in the end of year service plan issued by the Department of Education under Target Expenditure Grants.

39 Approval of the Financial Statements

The Financial Statements for the year ended 31 December 2020 were approved by the Board of Tipperary Education and Training Board on 23 March 2021.

Tipperary Education and Training Board

Year Ended 31 December 2020

Appendix 1

Tipperary ETB owns the following properties from which it provides educational services:

Category	Location
Primary level and Post Primary Level	
Borrisokane Community College	Borrisokane
Raheen College	Clonmel
Coláiste Dun Iascaigh	Cahir
Colaiste Mhuire Co-Ed	Thurles
Colaiste Phobal Roscrea	Roscrea
Comeragh College (Owned PPP/DES)	Carrick-on-Suir
Nenagh College	Nenagh
Newport College	Newport
Scoil Ruain	Killenaule
St Ailbe's	Tipperary Town
Centres	
Central Technical Institute	Clonmel
Further Education Centre	Borrisokane
Further Education Training Centre (former school)	Cahir
Further Education Training Centre	Cappawhite
Further Education Training Centre	Carrick on Suir
Further Education Training Centre (former school)	Cashel
Further Education Training Centre	Killenaule
Further Education Training Centre - Teach An Leinn	Nenagh
Templemore College of Further Education	Templemore
Administrative Offices	
Nenagh Head Office	Nenagh
Others	
Butler Charteris	Cahir
Lands Leased (1.14 Acres)	Tipperary