

**Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board**

Financial Statements For The Year Ended 31 December 2021

**Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board**

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**Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board**

Statement of Board Responsibilities

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

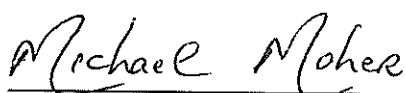
Section 51 of that Act requires the ETB to keep in such form and in respect of such accounting periods as may be approved by the Minister for Education with the consent of the Minister for Finance and the Minister for Public Expenditure and Reform, all proper and usual accounts of the monies received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

In preparing those accounts, the Board is required to:

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

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

Chairperson


Cllr Michael Maher

Date

07/12/2022

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board (GRETB)
Statement on System of Internal Control 2021

GRETB came into being on 1 July 2013 under the provisions of the Education and Training Boards Act 2013. On that date, GRETB took over the assets, liabilities and functions of three former Vocational Education Committees (Galway City, County Galway and County Roscommon). The former FAS Training Centre, Mervue, Galway, came under the auspices of GRETB in July 2014.

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 02/2019 was adopted by GRETB Board at its meeting on 9/04/2019.

The current Board of GRETB was constituted on the 10th September 2019. At its meeting of 12th November 2019 the Board appointed the current Finance, and Audit and Risk Committees.

Responsibility for the System of Internal Control

As Chairperson of Galway and Roscommon Education and Training Board, 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 identifying management and staff responsibilities.
- ☉ Establishing procedures for reporting significant control failures and ensuring appropriate corrective action.
- ☉ Establishing a formal risk management system involving procedures for identifying and evaluating risks which could prevent GRETB achieving its objectives.

The system of internal control operated in GRETB 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 GRETB.

The Board's Oversight Framework:

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

- ☉ The Chief Executive, who has responsibility for the control framework
- ☉ Recommendations made by the Office of the Comptroller and Auditor General in management letters or other reports
- ☉ Recommendations made by the Internal Audit Unit - ETBs
- ☉ work of the Audit and Risk Committee which considers internal and external audit reports, and the work of the Finance Committee

Audit and Risk Committee

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

- Internal audit reports
- External audit reports and the management letters of the Comptroller and Auditor General (C&AG)
- Risk Register and Risk Management Updates from Directors
- Audit Register
- Compliance Updates
- Review of Board and Finance Committee minutes

The Chief Executive, Director of OSD, Director of FET, Director of Schools, Finance Manager, Health and Safety Officer, Procurement Officer, Adult Education Officer, Compliance Officer met with the Audit and Risk Committee in 2021 and provided reports on the operation of controls and risk management. The Audit and Risk Committee reviewed the effectiveness of the system of internal controls for the relevant reporting period on 22nd March 2022.

Finance Committee

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

- Annual Financial Statements 2021 and recommendation of same to the Board
- Review of Financial Reports
- Review and recommendation of the Service Plan to the Board

The Chief Executive, Director of OSD, Finance Manager, Adult Education Officer FET and Procurement Officer reported to the Finance Committee in 2021. The Finance Committee reviewed the Annual Financial Statements 2021 on the 22nd March 2022 and recommended their adoption to the Board.

Internal Audit

An internal audit service is provided by the Internal Audit Unit (IAU) – Education and Training Boards. The audit findings are based on the IAU-ETBs terms of reference and the internal audit unit provides an overall audit opinion on the area audited. 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

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

1. Procurement Audit was completed in 2020, the final report issued on the 17th May 2021 and was presented to the ARC on the 11th of June 2021. The audit contained the opinion "comprehensive" following the review. There were 0 high risk rate findings, 6 medium and 9 low risk findings. 7 recommendations have been partially implemented and work is progressing on the other 8 findings.
2. Health and Safety Audit was completed in 2021, the final report issued in November 2021 and was presented to the ARC on the 26th of November 2021. The audit contained the opinion "adequate" following the review. There were 2 high risk rate findings, 9 medium and 4 low risk findings. 7 recommendations have been partially implemented and work is progressing on the other 8 findings.
3. IAU-ETBs conducted a review in 2021 of the internal financial controls operating in GRETb. The final report issued on the 8th of March 2022 and was presented to the ARC on 22nd of March 2022. The review covered five areas, governance and risk management, management reporting and budget management, banking and petty cash, procurement processes during Covid 19, and payroll. There were 0 high risk rate findings, 4 medium and 1 low risk findings. GRETb will review the report and put a plan in place to address these findings
4. Youth Services Audit was conducted in 2021 and we are awaiting the final report
5. A Payroll Audit commenced in 2021 and has yet to be completed.

Non-Compliant Procurement

GRETB is committed to complying with EU and national procurement regulations and guidelines. There are instances where goods and services have been procured locally in a competitive manner in line with GRETB procurement policy but the aggregated value across all 60 sites exceeded the national tendering threshold of €25,000. Based on an analysis of the 2021 expenditure by GRETB in areas where an organisation-wide e-tenders process is appropriate, expenditure totalling €138,737 (ex VAT) has been identified as non-compliant. The breakdown of this figure is as follows:

- a) Expenditure of €78,375 for printed matter from April to December 2021 for 20 suppliers across 27 sites. The OGP disbanded the print panel framework from 31st March 2021 and replaced it with DPS print panel available from 16th July 2021. GRETB have engaged with the OGP in creating a DPS print panel since August 2021. Following many challenges during this competition, the new OGP printed matter DPS contract was signed on the 25th of July 2022
- b) Expenditure of €60,362 from January to December 2021, where schools and centres purchased goods or services from non-contracted suppliers where a contract was in place. This mainly related to small spends across our 60 sites, for maintenance services, books and cleaning.

GRETB has a Corporate Procurement Plan in place and will continue to monitor and review all areas of expenditure to identify opportunities where tendering and the utilisation of existing National Frameworks for goods and services, will provide best value for money and meet compliance requirements.

Fraud

No incidents of fraud were reported in 2021

Protected Disclosures

GRETB did not receive any protected disclosures in 2021 under the Protected Disclosure Act 2014

In 2017 GRETB received two protected disclosures concerning allegations of financial mismanagement. An internal investigation took place. GRETB reported the matter to the Department of Education, IAU-ETB's, the Board, the Audit Committee, the C&AG and An Garda Síochána. The matter was the subject of legal proceedings in a case brought by the Director of Public Prosecutions in March 2022. GRETB has since reviewed and strengthened management controls, developed additional policies and procedures, provided additional training, closed school bank accounts and implemented an IT system for receipts.

Risk Management

GRETB has a Corporate Risk Management system in place, with risk registers for OSD, Schools and FET. Risks were reviewed at meetings of the Audit & Risk Committee in 2021, and the Committee continues to monitor the development of GRETB's Corporate Risk Management plan.

Issues Progressing at Sectoral Level

1. Single Public Service Pension Scheme (SPSPS)

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

statements to SPS pension scheme members is an integral part of the scope of this Pensions Improvement Programme.

2. Shared Services

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

a) Payroll Shared Services

The migration of GRETB payroll for all staff took place in June 2020. The ESBS are responsible for the processing of the payroll and updating the system in line with changes in payroll related circulars. GRETB is still responsible for the issuing of instructions to shared services re changes to payroll. The Chief Executive has confirmed that GRETB has fulfilled its 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 GRETB 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 GRETB. This confirmation was provided in a letter dated the 18th of February 2022.

b) Apprentice Payroll

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

c) Learner Payments

GRETB 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) in February 2022.

d) Finance Shared Services

On the 1st July 2021 GRETB moved to a new Financial Management System (FMS) which was already in use in a number of other ETBs. GRETB was supported in this project by ESBS. The second FMS currently in operation in GRETB's Training Centre, will be migrated at a later date.

Covid-19 Pandemic

The COVID 19 pandemic developed rapidly in 2020. Measures taken by the government to contain the virus also affected how GRETB operated in 2021. GRETB undertook a range of measures to mitigate against the effects of COVID 19, including putting in place 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 impact of COVID 19, GRETB continued to carry out its vital role in educating and training.

An assessment of the impact of Covid-19 on the internal control environment based on the OACG guidance document, was conducted and presented to the ARC at its meetings in March 2021 and again in March 2022.

Annual Review of Controls

GRETB is committed to operating an efficient, effective and economic internal control system. I confirm that the Audit and Risk Committee at its meeting on the 22nd of March 2022, conducted a review of the effectiveness of the system of internal financial control for year ended 31st of December 2021 in the manner prescribed by the Code of Practice for the Governance of Education and Training Boards.

This included:

- The Audit and Risk Committee received a written assurance statement from the Chief Executive, that on balance, the system of internal control is adequate and appropriate. The Chief Executive based this statement on written assurances obtained from senior managers across the organisation, audit reports and updates obtained from managers throughout 2021.
- A review of internal and external audit reports issued in 2021 and to date in 2022, and meetings held with representatives from the C&AG and the IAU-ETB

- An examination of minutes of meetings of the Board and the 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 by the Executive
- Regular reports and updates on risk registers provided by Directors / Compliance Officer
- Reports/updates provided by CE, Director of OSD, Director of FET, Director of Schools, Finance Manager, Health and Safety Manager, Procurement Officer, Adult Education Officer and Compliance Officer throughout the year.

The Chair of the ARC virtually attended the Board meeting on the 29th of March 2022 and presented a verbal and a written report on the review of internal controls for 2021. The Board approved this statement at its meeting held on 29th of March 2022.

Signed Michael Maher
Cllr Michael Maher
Chairperson

Date 07/12/2022



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas Galway and Roscommon Education and Training Board

Opinion on the financial statements

I have audited the financial statements of Galway and Roscommon Education and Training Board for the year ended 31 December 2021 as required under the provisions of the Education and Training Boards Act 2013. The financial statements comprise

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

In my opinion,

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

I have nothing to report in that regard.

Andrew Harkness

For and on behalf of the
Comptroller and Auditor General

8 December 2022

Appendix to the report

Responsibilities of Board Members

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

- the preparation of the annual 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 Galway and Roscommon 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.

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Operating Statement For The Year Ended 31 December 2021

| | Note | Year ended 31/12/21 € | Year ended 31/12/20 € |
|--|------|-----------------------------|-----------------------------|
| Receipts | | | |
| Post Primary Schools & Head Office Grants | 3 | 57,297,641 | 54,819,107 |
| Primary School Grants | 4 | 82,026 | 66,231 |
| Further Education and Training Grants | 5 | 47,106,707 | 49,374,070 |
| Youth Services Grants | 6 | 2,825,914 | 2,570,707 |
| Agencies & Self-Financing Projects | 7 | 4,303,008 | 4,605,089 |
| Capital | 8 | 10,248,432 | 7,494,345 |
| | | <u>121,863,728</u> | <u>118,929,549</u> |
| Payments | | | |
| Post Primary Schools & Head Office | 9 | 57,607,310 | 52,943,462 |
| Primary School | 10 | 66,666 | 65,468 |
| Further Education and Training | 11 | 49,018,142 | 46,586,729 |
| Youth Services | 12 | 2,791,897 | 2,496,075 |
| Agencies & Self-Financing Projects | 13 | 4,542,756 | 3,847,227 |
| Capital | 14 | 10,090,842 | 5,219,052 |
| | | <u>124,117,613</u> | <u>111,158,013</u> |
| Cash Surplus / (Deficit) For Year | | <u>(2,253,885)</u> | <u>7,771,536</u> |
| Movement in Other Net Current Assets | 25 | <u>1,994,763</u> | <u>(6,816,334)</u> |
| Accrual Revenue Surplus/(Deficit) For Year | | (259,122) | 955,202 |
| Revenue Surplus / (Deficit) at 1 January 2021 | | 905,940 | (49,262) |
| Revenue Surplus / (Deficit) at 31 December 2021 | 16 | <u>646,818</u> | <u>905,940</u> |

Signed

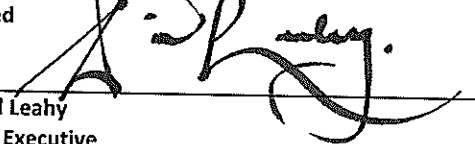


Clr Michael Maher
Chairperson

Date:

07/12/2022

Signed



David Leahy
Chief Executive

Date:

07/12/22.

The notes on pages 13 to 32 form part of these financial statements

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

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

| | Note | Year ended 31/12/2021 | Year ended 31/12/2020 |
|---|------|--------------------------|--------------------------|
| | | € | € |
| Current Assets | | | |
| Recurrent State Grants | 17 | 1,462,380 | 1,493,029 |
| Capital State Grants | 18 | 1,045,901 | 1,232,400 |
| Other Recurrent Income | 19 | 104,900 | 45,557 |
| Third Party Debtors | 20 | 284,205 | 233,974 |
| Bank Balance | | 12,696,550 | 14,950,435 |
| | | <u>15,593,936</u> | <u>17,955,395</u> |
| Current Liabilities | | | |
| Recurrent State Grants | 21 | 4,674,301 | 4,890,270 |
| Capital State Grants | 22 | 4,433,422 | 4,074,833 |
| Other Recurrent Income | 23 | 2,437,210 | 2,414,230 |
| Pay & Expense Liabilities | 24 | 3,402,185 | 5,670,122 |
| | | <u>14,947,118</u> | <u>17,049,455</u> |
| Net Current Assets / (Liabilities) | | <u>646,818</u> | <u>905,940</u> |

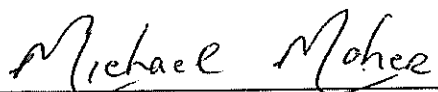
Represented By

| | | | |
|-----------------------------|----|----------------|----------------|
| Revenue Surplus / (Deficit) | 16 | <u>646,818</u> | <u>905,940</u> |
|-----------------------------|----|----------------|----------------|

Analysis of Revenue Surplus / (Deficit)

| Programme | Retained Surplus (Deficit) 31/12/2021 | Accrual Revenue Surplus (Deficit) for 2021 | Retained Surplus (Deficit) 31/12/2020 |
|---------------------------|--|--|--|
| | | | |
| Schools & Head Office | 31,887 | (65,294) | 97,181 |
| Self-financing Programmes | 614,931 | (193,828) | 808,759 |
| | <u>646,818</u> | <u>(259,122)</u> | <u>905,940</u> |

Signed

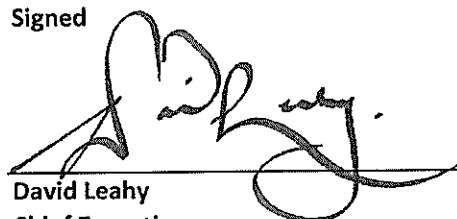


Cllr Michael Maher
Chairperson

Date:

07/12/2022

Signed



David Leahy
Chief Executive

Date:

07/12/22

The notes on pages 13 to 32 form part of these financial statements

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

1. Accounting Policies

1.1 Significant Accounting Policies

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

1.2 General Information

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

Community National Schools came under the Patronage of the ETB with the commencement of the 2019/2020 academic year.

1.3 (a) Basis of Presentation

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

(b) Revenue and Expenditure Recognition

Revenue

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

Other receipts are recognised on a cash basis

Expenditure

Pay

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

Non Pay

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

Allowances

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

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

(c) Asset and Liabilities Recognition

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

Recurrent State Grants

These grants constitute the core funding to the Education and Training Board.

Capital Grants

These grants are used to meet building, infrastructure, property acquisitions and refurbishment costs, and in specific circumstances, may be used to fund fixtures, fittings, equipment and furniture.

Other Recurrent Income

Agency and Self-financing Projects

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

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

Third Party Debtors are included in Current Assets.

Pay and Expense Liabilities are included in Current Liabilities

Comparatives

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

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

1. Accounting Policies (continued)

(d) Tangible Fixed Assets

All tangible fixed assets purchased including building, infrastructure, property acquisitions, refurbishment costs, fixtures, fittings, equipment and furniture are expensed in the year of purchase. State grants to fund the purchase of tangible fixed assets are recognised in the same year.

(e) Stocks

All consumable stocks are expensed as purchased.

(f) Superannuation

The pension entitlements of ETB staff, including those who transferred from SOLAS, are conferred under defined benefits 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

(g) Leases

All lease payments are expensed as incurred.

2. GRETB provides Education & Training as set out below:

| Service | Number of Schools/Centres* | Number of Participants** | Number of Beneficiaries*** |
|--|----------------------------|--------------------------|----------------------------|
| Primary Level | 2 | 109 | |
| Second Level | 19 | 6,593 | |
| Further Education & Training (FET)**** | 41 | | 5,010 |
| Part-time / Night Classes**** | 3 | | 9,642 |
| Night Classes Schools | | | 629 |

* the number of Schools/Centres from which Galway & Roscommon Educational & Training Board provides educational services 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

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

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

| | Year Ended 31/12/21 | Year Ended 31/12/20 |
|---|------------------------|------------------------|
| 3 Post Primary Schools & Head Office Receipts | € | € |
| Department of Education | | |
| Pay | 49,494,638 | 47,523,127 |
| Non Pay | 3,070,752 | 3,511,072 |
| Associated Programmes | 4,037,426 | 3,221,039 |
| | <hr/> | <hr/> |
| Department of Education - sub total | 56,602,816 | 54,255,238 |
| Tuition Fees - Students | 141,881 | 170,645 |
| IPB Capital Reserve | 110,807 | 110,807 |
| Insurance Dividend | 68,278 | - |
| Other - Students | 373,859 | 282,417 |
| | <hr/> | <hr/> |
| | 57,297,641 | 54,819,107 |
| | <hr/> <hr/> | <hr/> <hr/> |
| | Year Ended 31/12/21 | Year Ended 31/12/20 |
| 4 Primary School Receipts | € | € |
| Department of Education | 82,026 | 57,591 |
| Other | - | 8,640 |
| | <hr/> | <hr/> |
| | 82,026 | 66,231 |
| | <hr/> <hr/> | <hr/> <hr/> |
| | Year Ended 31/12/21 | Year Ended 31/12/20 |
| 5 Further Education & Training Receipts | € | € |
| SOLAS | 47,096,166 | 49,354,343 |
| Department of Further & Higher Education, Research, Innovation & Science | 10,541 | 19,727 |
| | <hr/> | <hr/> |
| | 47,106,707 | 49,374,070 |
| | <hr/> <hr/> | <hr/> <hr/> |
| | Year Ended 31/12/21 | Year Ended 31/12/20 |
| 6 Youth Services Receipts | € | € |
| Department of Children, Equality, Disability, Integration & Youth | 2,703,536 | 2,567,282 |
| Department of Education | 41,667 | - |
| Department of Tourism, Culture, Arts, Gaeltacht, Sports and Media | 33,333 | - |
| Other | 47,378 | 3,425 |
| | <hr/> | <hr/> |
| | 2,825,914 | 2,570,707 |
| | <hr/> <hr/> | <hr/> <hr/> |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

7 Agencies & Self Financing Projects Receipts

| | | Year Ended 31/12/21 | Year Ended 31/12/20 |
|--|--|-------------------------|-------------------------|
| Agencies | Sponsoring Department/Funder | € | € |
| Music Generation Programme | Various | 902,286 | 841,024 |
| School Completion Programme | TUSLA | 502,024 | 485,957 |
| School Meals | Department of Social Protection | 348,983 | 298,575 |
| Community Employment | Department of Social Protection | 231,974 | 342,573 |
| ERASMUS | Leargas | 228,023 | 495,990 |
| Exams/Assessments | State Exams Commission | 172,362 | - |
| Drugs Task Force | Department of Health | 136,994 | 136,994 |
| | Department of Children, Equality, Disability, Integration & Youth | 51,000 | 51,000 |
| Traveller Advocate Special Initiatives | Students | 3,702 | 122,906 |
| Third Party Funds | Various | 53,938 | 52,597 |
| Other Agency - 8 in number | | <u>2,631,286</u> | <u>2,827,616</u> |
| Self-Financing Projects | | | |
| Self Financing School Income | Students | 576,102 | 658,930 |
| Petersburg Outdoor Education Centre | Department of Education/Groups | 424,570 | 361,818 |
| PLC Fees | Students | 280,463 | 299,693 |
| PLC Capitation & Refunds | Students | 114,390 | 141,495 |
| School Tours | Students | 63,600 | 198,641 |
| Evening Study | Students | 60,847 | 43,728 |
| Bike to Work | Staff | 59,570 | 27,699 |
| Music | Students | 28,465 | 67,966 |
| Mountbellow Leadership | Teagasc | - | 52,520 |
| School Bank Accounts | Students | - | (133,101) |
| Other self-financing - 10 in number | Various | 63,715 | 58,084 |
| | | <u>1,671,722</u> | <u>1,777,473</u> |
| TOTAL | | <u><u>4,303,008</u></u> | <u><u>4,605,089</u></u> |

8 Capital Receipts

| | | Year Ended 31/12/21 | Year Ended 31/12/20 |
|-------------------------|--|------------------------|------------------------|
| | | € | € |
| SOLAS | | 6,115,598 | 1,476,205 |
| Department of Education | | 4,078,291 | 6,015,440 |
| Other | | 54,543 | 2,700 |
| | | <u>10,248,432</u> | <u>7,494,345</u> |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

9 Post Primary Schools & Head Office Payments

| | Year Ended 31/12/2021 | | | Year Ended |
|--|--------------------------|-------------------------|--------------------------|--------------------------|
| | Pay | Non Pay | Total | 31/12/2020 |
| | € | € | € | € |
| Pay | | | | |
| Instruction | 45,879,353 | - | 45,879,353 | 42,019,357 |
| Administration | 3,555,317 | - | 3,555,317 | 3,604,921 |
| Maintenance | 1,262,748 | - | 1,262,748 | 1,348,065 |
| | <u>50,697,418</u> | <u>-</u> | <u>50,697,418</u> | <u>46,972,343</u> |
| Non Pay | | 3,114,839 | 3,114,839 | 3,361,084 |
| Associated Programmes | | | | |
| Covid Grants 2020 | 775,108 | 621,927 | 1,397,035 | 487,165 |
| Gaeltacht School Recognition | 442,767 | 12,141 | 454,908 | 433,612 |
| School Services Support Fund | 89,443 | 500,658 | 590,101 | 423,026 |
| Book Grant Needy Pupils | - | 360,500 | 360,500 | 201,206 |
| Digital Strategies for Schools 2015-2020 | - | 281,948 | 281,948 | 448,446 |
| Transition Year | - | 240,144 | 240,144 | 196,472 |
| Bus Escort | 106,422 | - | 106,422 | 76,800 |
| DEIS Grant & Home School Liaison | 631 | 58,020 | 58,651 | 108,485 |
| DEIS Summer Programme | 55,709 | - | 55,709 | 7,374 |
| E-Hub Project (Islands) 2019 | 46,492 | 3,814 | 50,306 | 12,288 |
| Other -11 in number | 26,759 | 172,570 | 199,329 | 215,161 |
| | <u>1,543,331</u> | <u>2,251,722</u> | <u>3,795,053</u> | <u>2,610,035</u> |
| | <u>52,240,749</u> | <u>5,366,561</u> | <u>57,607,310</u> | <u>52,943,462</u> |

10 Primary School Payments

| | Year Ended 31/12/2021 | | | Year Ended |
|-----------------------------|-----------------------|---------------|---------------|---------------|
| | Pay | Non Pay | Total | 31/12/2020 |
| | € | € | € | € |
| CNS Ancillary Service Grant | 14,188 | 34,013 | 48,201 | 49,683 |
| Others - 7 in number | 573 | 17,892 | 18,465 | 15,785 |
| | <u>14,761</u> | <u>51,905</u> | <u>66,666</u> | <u>65,468</u> |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

11 Further Education & Training Payments

| | Year Ended 31/12/2021 | | | | Year Ended |
|--|-----------------------|-------------------|------------------|-------------------|-------------------|
| | Pay | Non Pay | Allowances | Total | 31/12/2020 |
| | € | € | € | € | € |
| Further Education and Training- | | | | | |
| PLC | 5,907,752 | 515,519 | - | 6,423,271 | 6,175,657 |
| Youthreach | 3,487,736 | 678,855 | 810,710 | 4,977,301 | 5,143,239 |
| Apprenticeship | 157,862 | 763,557 | 3,795,410 | 4,716,829 | 2,781,728 |
| Staff & Overheads Training | 3,414,160 | 1,055,204 | - | 4,469,364 | 3,972,561 |
| VTOS | 2,474,067 | 498,925 | 1,508,196 | 4,481,188 | 5,237,130 |
| FE Co-Operation Hours | 3,442,078 | - | - | 3,442,078 | 3,201,908 |
| Adult Literacy | 2,536,618 | 504,843 | - | 3,041,461 | 2,767,859 |
| Back to Education Initiative | 2,125,155 | 512,529 | - | 2,637,684 | 2,611,496 |
| Skills Training | - | 1,701,964 | 444,262 | 2,146,226 | 2,622,599 |
| Specialist Training Providers | - | 1,162,117 | 771,753 | 1,933,870 | 1,989,213 |
| Traineeship | 589,302 | 219,834 | 647,910 | 1,457,046 | 1,766,255 |
| General Expenses Further Education | - | 1,182,094 | - | 1,182,094 | 782,908 |
| Local Training Initiatives | - | 587,109 | 494,834 | 1,081,943 | 1,101,538 |
| Skills To Advance | 791,805 | 57,044 | - | 848,849 | 704,358 |
| Community Training Centres & Justice Workshops | - | 587,283 | 239,367 | 826,650 | 997,288 |
| FE Administration | 649,702 | - | - | 649,702 | 283,497 |
| Adult Guidance | 443,968 | 38,775 | - | 482,743 | 394,570 |
| Community Education | 346,120 | 113,288 | - | 459,408 | 465,185 |
| Technology Enhanced Learning (TEL) | 178,079 | 198,569 | - | 376,648 | 641,794 |
| Explore Programme | 196 | 5,487 | - | 5,683 | 9,170 |
| Other - 19 in number | 1,906,691 | 1,471,413 | - | 3,378,104 | 2,936,776 |
| Total | 28,451,291 | 11,854,409 | 8,712,442 | 49,018,142 | 46,586,729 |

12 Youth Services Payments

| | Year Ended 31/12/2021 | | | | Year Ended |
|---|-----------------------|------------------|------------|------------------|------------------|
| | Pay | Non Pay | Allowances | Total | 31/12/2020 |
| | € | € | € | € | € |
| UBU Your Place Your Space (SPY & Vulnerable Projects) | - | 2,067,653 | - | 2,067,653 | 1,746,784 |
| Youth Work Functions | 233,729 | 34,263 | - | 267,992 | 164,797 |
| Youth Club Grant | - | 147,330 | - | 147,330 | 139,655 |
| Youth Capital Fund | - | 130,258 | - | 130,258 | 102,687 |
| Youth Covid Funding | - | 76,577 | - | 76,577 | 14,469 |
| Youth Information | - | 52,028 | - | 52,028 | 80,327 |
| Revised Youth Funding Scheme | - | 1,887 | - | 1,887 | 184,053 |
| Youth ICT Infrastructure Grants 2020 | - | - | - | - | 56,303 |
| Other - 3 in number | 17,207 | 30,965 | - | 48,172 | 7,000 |
| Total | 250,936 | 2,540,961 | - | 2,791,897 | 2,496,075 |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31st December 2021

13 Agencies & Self Financing Projects Payments

| Agencies & Self Financing Projects Payments | Funder | Year Ended 31/12/2021 | | | Year Ended |
|---|---|-----------------------|------------------|------------------|------------------|
| | | Pay | Non Pay | Total | 31/12/20 |
| | | € | € | € | € |
| Music Generation Programme | Music Generation NDO | 738,975 | 365,269 | 1,104,244 | 853,219 |
| School Completion Programme | TUSLA | 449,435 | 40,573 | 490,008 | 488,417 |
| School Meals | Department of Social Protection | - | 373,516 | 373,516 | 303,860 |
| Exams/Assessments | State Exams Commission | 243,033 | - | 243,033 | 7,490 |
| Community Employment | Department of Social Protection | 215,314 | 7,660 | 222,974 | 291,015 |
| ERASMUS | Leargas | 9,550 | 165,313 | 174,863 | 195,085 |
| Drugs Task Force | Department of Health | 131,056 | 446 | 131,502 | 136,091 |
| Traveller Advocate Special Initiatives | Department of Children, Equality, Disability, Integration & Youth | 40,899 | 537 | 41,436 | 49,207 |
| Third Party Funds | Students | - | 11,612 | 11,612 | 97,202 |
| Other Agency - 9 in number | Various | 11,379 | 44,987 | 56,366 | 36,168 |
| | | 1,839,641 | 1,009,913 | 2,849,554 | 2,457,754 |

Self Financing Projects

| | Funder | | | | |
|-------------------------------------|------------|----------------|------------------|------------------|------------------|
| Self Financing School Income | Students | 24,327 | 563,892 | 588,219 | 385,601 |
| Petersburg | DES/Groups | 363,322 | 121,138 | 484,460 | 412,587 |
| PLC Fees | Students | - | 348,475 | 348,475 | 206,409 |
| Evening Study Fees | Students | 43,927 | 18,704 | 62,631 | 47,690 |
| Bike to work | Staff | - | 62,278 | 62,278 | 38,851 |
| School Tours | Students | - | 56,907 | 56,907 | 192,297 |
| Other Self Financing - 14 in number | Various | 10,014 | 80,218 | 90,232 | 106,038 |
| | | 441,590 | 1,251,612 | 1,693,202 | 1,389,473 |

Agencies & Self Financing Projects Payments

4,542,756 3,847,227

14 Capital Payments

| Facility | Expenditure Type | Year Ended 31/12/2021 | | | Year Ended |
|------------------------------------|--|-----------------------|-------------------|-------------------|------------------|
| | | Pay | Non Pay | Total | 31/12/20 |
| | | € | € | € | € |
| Further Education & Training | Purchase of Building | - | 5,187,986 | 5,187,986 | |
| Further Education & Training | General upgrade works and equipment | - | 729,832 | 729,832 | 273,779 |
| Abbey Community College | Equipment, Additional Accommodation | - | 815,292 | 815,292 | 371,977 |
| Covid 19 Minor Works | Minor Works | - | 592,322 | 592,322 | 459,881 |
| Colaiste Cholmcille, Inverin | Additional Accommodation & EWS | - | 463,977 | 463,977 | 137,003 |
| Gairmscoil na bPíarsach, Rosmuc | Additional Accommodation & Equipment | - | 295,234 | 295,234 | 68,235 |
| GRETB Training Centre | Purchase of Equipment | - | 275,595 | 275,595 | 613,953 |
| Colaiste & Chregain Mountbellew | Science Room, Clár Works, Equipment | - | 270,369 | 270,369 | 282,569 |
| Colaiste an Eachreidh | Rent & Equipment | - | 227,505 | 227,505 | 323,484 |
| Clarín College, Athenry | ICT & Capital Equipment | - | 239,841 | 239,841 | 1,190,479 |
| Roscommon Community College | Rent & Equipment | - | 167,838 | 167,838 | 238,263 |
| Colaiste na Coiribe | Furniture & Equipment & Percent for Art | - | 130,900 | 130,900 | 23,536 |
| Colaiste Bhaile Chlair | Equipment, ICT, ASD Unit & Percent for Art | - | 29,327 | 29,327 | 205,955 |
| Roscommon Additional Accommodation | Additional Accommodation | - | - | - | 452,600 |
| Other Capital | | - | 664,824 | 664,824 | 577,338 |
| | | - | 10,090,842 | 10,090,842 | 5,219,052 |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

15 ANALYSIS OF RECEIPTS BY FUNDER

| FUNDER | Programme | | | | | Capital € | TOTAL € | Year Ended 31/12/20 TOTAL € |
|---|---|----------------------|---|---------------------|---|-------------------|--------------------|--------------------------------------|
| | Post-Primary Schools & Head Office € | Primary Schools € | Further Education and Training € | Youth Services € | Agencies and Self-financing & Third Party Funds € | | | |
| State Funding Received | 56,602,816 | 82,026 | - | 41,667 | 221,930 | 4,078,291 | 60,550,199 | |
| Department of Education | - | - | 10,541 | - | 136,994 | - | 148,035 | |
| Department of Further and Higher Education, Research, Innovation and Science | - | - | - | - | - | - | - | |
| Department of Health | - | - | - | - | - | - | - | |
| Department of Children, Equality, Disability, Integration & Youth | - | - | - | 2,703,536 | 51,000 | - | 2,754,536 | |
| Department of Social Protection | - | - | - | - | 581,326 | - | 581,326 | |
| Department of Justice and Equality | - | - | - | - | - | - | - | |
| Department of Agriculture, Food and Marine | - | - | - | - | - | - | - | |
| Department of Tourism, Culture, Arts, Gaeilocht, Sports and Media | - | - | - | 33,333 | - | - | 33,333 | |
| SOLAS | - | - | 47,096,166 | - | - | 6,115,598 | 53,211,764 | |
| Tusla | - | - | - | - | 527,024 | - | 527,024 | |
| County/City Councils | - | - | - | - | 4,776 | 50,000 | 54,776 | |
| Learners | - | - | - | - | 228,023 | - | 228,023 | |
| Arts Council | - | - | - | 25,300 | - | - | 25,300 | |
| State Exams Commission | - | - | - | - | 172,362 | - | 172,362 | |
| Music Generation DAC/ETB/Councils | - | - | - | - | 714,191 | - | 714,191 | |
| National Youth Council of Ireland | - | - | - | - | 2,500 | - | 2,500 | |
| Total | 56,602,816 | 82,026 | 47,106,707 | 2,778,536 | 2,665,426 | 10,243,889 | 119,479,400 | |
| Non State Funding applied to State Funding Schemes | | | | | | | | |
| Parents/Students | 508,730 | - | - | - | 168,295 | - | 677,025 | |
| BEC | 7,010 | - | - | - | - | - | 7,010 | |
| IPB - Dividends/Capital Reserve | 179,085 | - | - | - | 6,250 | - | 185,335 | |
| Other | 694,825 | - | - | 47,378 | 13,550 | 4,543 | 65,471 | |
| Total | 1,390,650 | - | - | 47,378 | 188,095 | 4,543 | 934,841 | |
| Other Non State Funding | | | | | | | | |
| School Bank Account Funds | - | - | - | - | - | - | - | |
| Primary School Bank Account Funds | - | - | - | - | - | - | - | |
| Blackrock Education Centre | - | - | - | - | 14,494 | - | 14,494 | |
| NAPD | - | - | - | - | 6,500 | - | 6,500 | |
| Staff | - | - | - | - | 59,570 | - | 59,570 | |
| Parents/ Students/Participants | - | - | - | - | 1,329,552 | - | 1,329,552 | |
| Various Organisations | - | - | - | - | 39,372 | - | 39,372 | |
| Total | 57,297,641 | 82,026 | 47,106,707 | 2,825,914 | 4,303,009 | 10,248,432 | 118,929,549 | |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

16 Source and Use of Funds

| Primary Grantor Department/Office | Project | 2021 | | | | | | | | | | 2021 | | | | | | | | | | | |
|--|------------------------------|---------------------|---|-------------|------------------------------|--|----------------|-------------------------|-------------------------------|--------------------------------|-----------------------------|-----------------------------------|---------------------|---|--------------|------------------------------|--|----------------|-------------------------|-------------------------------|--------------------------------|-----------------------------|-----------------------------------|
| | | Final Grant awarded | Amount due from/ (toferred income) grantor ¹ | Adjustments | Receipts direct from Grantor | Receipts from other sources ² | Total receipts | Local Funding Transfers | Cash expenditure ³ | Change in Liabilities/ Debtors | Surplus/ (deficit) for 2021 | Amount due from/ (due to) Grantor | Final Grant awarded | Amount due from/ (toferred income) grantor ¹ | Adjustments | Receipts direct from Grantor | Receipts from other sources ² | Total receipts | Local Funding Transfers | Cash expenditure ³ | Change in Liabilities/ Debtors | Surplus/ (deficit) for 2021 | Amount due from/ (due to) Grantor |
| Education and Skills | Pay ⁴ | 46,688,440 | 1,444,654 | - | (46,686,440) | (2,736,198) | (49,494,638) | - | 50,697,418 | (1,285,735) | 1,381,689 | 3,052,067 | (632,039) | (15,865) | (3,070,752) | (320,966) | (3,391,718) | 173,827 | 3,114,839 | 184,209 | (85,294) | - | 1,381,689 |
| Post Primary Schools and Head Office | Non-Pay | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (173,827) | - | - | - | (85,294) | (2) |
| Primary Schools | Local funding | 4,059,795 | (1,938,693) | 8,943 | (4,037,426) | (373,859) | (4,411,285) | - | 3,795,054 | (110,631) | (805,865) | 78,341 | 25,861 | 8,943 | (82,026) | - | (82,026) | - | 66,668 | (1,918) | - | (2,665,565) | 17,526 |
| Capital (excl TC Capital) | Associated Programmes | 4,078,291 | (2,603,090) | 5,922 | (4,128,291) | (4,543) | (4,132,834) | - | 3,697,429 | (328,296) | (3,159,869) | - | - | 5,922 | (4,132,834) | (4,543) | - | - | 3,697,429 | (328,296) | - | (3,159,869) | 42,627 |
| Student Support | OEC | - | (42,627) | 0 | - | - | - | - | - | - | (42,627) | - | - | 0 | - | - | - | - | - | 3,697,429 | (328,296) | - | (3,159,869) |
| Agency and Self-financing | Agency and Self-financing | 221,930 | 0 | 42,379 | (246,930) | (177,640) | (424,570) | - | 484,460 | (9,083) | (93,186) | 41,667 | - | 42,379 | (75,000) | (177,640) | (424,570) | - | 37,588 | 17,953 | (93,186) | 0 | |
| Youth Services | Youth Services | 41,667 | - | 0 | (75,000) | (177,640) | (75,000) | - | 37,588 | - | (19,459) | - | - | 0 | - | - | - | - | 37,588 | 17,953 | (93,186) | 0 | |
| Total Education and Skills* | Total Education and Skills* | 58,230,932 | (3,745,934) | 42,379 | (58,338,865) | (3,673,206) | (62,012,071) | 0 | 62,093,454 | (1,533,901) | (158,480) | - | - | 42,379 | (62,012,071) | (3,673,206) | (62,012,071) | 0 | 62,093,454 | (1,533,901) | (158,480) | (5,314,153) | |
| Other Funders | Other Funders | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dept of Further & Higher Education, Research, Innovation & Science | Explore | 10,541 | (37,172) | 0 | (10,541) | - | (10,541) | - | 5,682 | (172) | (42,203) | - | - | 0 | - | - | - | - | 5,682 | (172) | - | (42,203) | - |
| SOLAS | Further Education & Training | 47,095,166 | (2,090,733) | (42,379) | (47,096,166) | - | (47,096,166) | - | 49,012,458 | (679,074) | (695,894) | - | - | (42,379) | (47,096,166) | - | (47,096,166) | - | 49,012,458 | (679,074) | - | (695,894) | - |
| SOLAS | Capital | 6,115,598 | (239,343) | 0 | (6,115,598) | - | (6,115,598) | - | 6,193,414 | (66,125) | (227,652) | - | - | 0 | - | - | - | - | 6,193,414 | (66,125) | - | (227,652) | - |
| Total Education and Skills* | Total Education and Skills* | 53,211,784 | (2,330,076) | (42,379) | (53,211,784) | 0 | (53,211,784) | 0 | 55,205,872 | (745,199) | (1,123,546) | - | - | (42,379) | (53,211,784) | 0 | (53,211,784) | 0 | 55,205,872 | (745,199) | 0 | (1,123,546) | - |
| Department of Children, Equality, Disability, Integration & Youth | Youth Services | 2,703,536 | (126,490) | - | (2,703,536) | (47,378) | (2,750,914) | - | 2,754,307 | 3,355 | (119,542) | - | - | - | - | - | - | - | 2,754,307 | 3,355 | - | (119,542) | - |
| Department of Health | Agency | 136,994 | (81) | - | (136,994) | - | (136,994) | - | 132,255 | 856 | (3,964) | - | - | - | - | - | - | - | 132,255 | 856 | - | (3,964) | - |
| Tusla | Agency | 502,024 | (273,635) | - | (502,024) | - | (502,024) | - | 480,008 | (12,343) | (297,995) | - | - | - | - | - | - | - | 480,008 | (12,343) | - | (297,995) | - |
| Department of Social Protection | Agency | 581,326 | 22,150 | - | (581,326) | - | (581,326) | - | 597,163 | 15,824 | 53,811 | - | - | - | - | - | - | - | 597,163 | 15,824 | - | 53,811 | - |
| Department of Children, Equality, Disability, Integration & Youth | Agency | 51,000 | (1,664) | - | (51,000) | - | (51,000) | - | 41,436 | 394 | (10,834) | - | - | - | - | - | - | - | 41,436 | 394 | - | (10,834) | - |
| Department of Agriculture | Agency | 0 | (89) | - | - | - | - | - | 3,165 | (389) | 2,687 | - | - | - | - | - | - | - | 3,165 | (389) | - | 2,687 | - |
| County/City Councils | Agency | 4,776 | (1,660) | - | (4,776) | - | (4,776) | - | 5,678 | (758) | (758) | - | - | - | - | - | - | - | 5,678 | (758) | - | (758) | - |
| Arts Council Creative Schools | Agency | 25,300 | (4,340) | - | (25,300) | - | (25,300) | - | 6,859 | - | (22,981) | - | - | - | - | - | - | - | 6,859 | - | - | (22,981) | - |
| Leargas | Agency | 228,023 | (686,883) | - | (228,023) | - | (228,023) | - | 174,863 | (8,997) | (749,040) | - | - | - | - | - | - | - | 174,863 | (8,997) | - | (749,040) | - |
| Music Generation DAC/ETB/Councils | Agency | 714,191 | (772,069) | - | (714,191) | (188,095) | (902,286) | - | 1,104,244 | 3,874 | (586,237) | - | - | - | - | - | - | - | 1,104,244 | 3,874 | - | (586,237) | - |
| State Exams Commission | Agency | 172,362 | 7,480 | - | (172,362) | - | (172,362) | - | 243,033 | (49,191) | 28,970 | - | - | - | - | - | - | - | 243,033 | (49,191) | - | 28,970 | - |
| National Youth Council of Ireland | Agency | 2,500 | - | - | (2,500) | - | (2,500) | - | - | - | (2,500) | - | - | - | - | - | - | - | - | - | - | (2,500) | - |
| Total Other ¹ | Total Other ¹ | 5,122,032 | (1,637,272) | - | (6,122,032) | (235,473) | (6,357,505) | - | 5,552,811 | (46,417) | (1,688,383) | - | - | - | - | - | - | - | 5,552,811 | (46,417) | - | (1,688,383) | - |
| Total Non State | Agency and Self-financing | - | (657,893) | - | - | (1,271,848) | (1,271,848) | - | 1,259,795 | 7,121 | (763,467) | - | - | - | - | - | - | - | 1,259,795 | 7,121 | - | (763,467) | - |
| Total | Total | 116,574,869 | (9,608,347) | - | (116,663,202) | (5,180,527) | (121,863,729) | 0 | 124,117,614 | (2,318,168) | (6,931,752) | - | - | - | - | - | - | - | 124,117,614 | (2,318,168) | (259,122) | (6,931,752) | - |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

16 Source and Use of Funds (continued)

Reconciliation of Amount Due From/(Due to) Grantor

Revenue Surplus/(Deficit) per Statement of Current Assets & Liabilities

| | | 31/12/2021 | 31/12/2020 |
|---|-----------|-------------------|-------------------|
| Amount Due From/(Due To) Grantor at 31 December | | (8,931,752) | (8,608,347) |
| Bank Balance | (Page 12) | 12,696,550 | 14,950,435 |
| Third Party Debtors | (Note 20) | 284,205 | 233,974 |
| Pay & Expenses Liabilities | (Note 24) | (3,402,185) | (5,670,122) |
| Revenue Surplus/(Deficit) per Statement of Current Assets & Liabilities | | 646,818 | 905,940 |

Notes

a Opening Balances

Balances are reported on an accruals basis.

b Pay

Department of Education: Post-Primary Schools and Head Office Pay Grant was expected to be funded by direct receipts from grantor of €46,698,440 and anticipated receipts from Retained Superannuation Contributions of €2,788,235. Actual receipts of Retained Superannuation Contributions were €2,796,198 which is €7,963 more than anticipated. The excess of €7,963 will be recouped by the Department of Education in the 2022 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 €3,070,752 and forecasted locally raised receipts of €135,611. In 2021 locally raised receipts were €320,966 (locally raised receipts includes an IPB Capital Dividend of €110,807 which was not included in original forecast estimate) resulting in a surplus of receipts of €74,548 over the amount forecasted. Surplus receipt are due to the Department of Education and are not considered part of the current year funding.

d Total State Funding

The difference between the total amount received from grantors of €116,683,202 and the total in Note 15 - Funding of €119,479,400 is represented by Retained Superannuation Contributions of €2,796,198

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

| | 12 Months Ended 31/12/21 € | 12 Months Ended 31/12/20 € |
|--|-------------------------------------|-------------------------------------|
| 17 Current Assets - Recurrent State Grants | | |
| Amount due from Department Of Education | | |
| Pay Grant Underfunding | 1,361,699 | 1,444,654 |
| Local Receipts/Receivable | - | - |
| Primary Schools Grant Underfunding | 47,057 | 39,166 |
| Associated Grant Underfunding | 53,624 | 9,209 |
| Amount due from Department of Children, Equality, Disability, Integration & Youth | - | - |
| Amount due from Other | - | - |
| | <u>1,462,380</u> | <u>1,493,029</u> |
| | | |
| | 12 Months Ended 31/12/21 € | 12 Months Ended 31/12/20 € |
| 18 Current Assets - Capital State Grants | | |
| Amount due from Department Of Education | 1,045,901 | 1,232,400 |
| Amount due from Solas | - | - |
| | <u>1,045,901</u> | <u>1,232,400</u> |
| | | |
| | 12 Months Ended 31/12/21 € | 12 Months Ended 31/12/20 € |
| 19 Current Assets - Other Recurrent Income | | |
| Amount Due from Other State Bodies | 85,467 | 29,641 |
| Amount due from other Non-State Bodies | 19,433 | 15,916 |
| | <u>104,900</u> | <u>45,557</u> |
| | | |
| | 12 Months Ended 31/12/21 € | 12 Months Ended 31/12/20 € |
| 20 Current Assets - Third Party Debtors | | |
| Community Employment Scheme | 30,164 | 48,196 |
| Advances Local Training Initiative | 38,869 | 38,869 |
| Advances Specialist Training Programme | 87,306 | 87,306 |
| Overpayments | 76,931 | 59,603 |
| State Exams | 50,935 | - |
| | <u>284,205</u> | <u>233,974</u> |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

| | 12 Months Ended 31/12/21 | 12 Months Ended 31/12/20 |
|--|--------------------------------|--------------------------------|
| | € | € |
| 21 Current Liabilities - Recurrent State Grants | | |
| Amount due to Department of Education | | |
| Associated Grants Unspent | 2,719,179 | 1,947,902 |
| Local Receipts/Receivable | 805,866 | 632,042 |
| Primary Schools Grant Unspent | 29,531 | 13,304 |
| Student Support Grants Unspent | 42,627 | 42,627 |
| Youth Services Grant Unspent | 19,459 | |
| Amount due to DFHERIS | 42,203 | 37,172 |
| Amount due to SOLAS | 895,894 | 2,090,734 |
| Amount due to Department of Children, Equality, Disability, Integration & Youth | 119,542 | 126,489 |
| | <u>4,674,301</u> | <u>4,890,270</u> |
| | | |
| | 12 Months Ended 31/12/21 | 12 Months Ended 31/12/20 |
| | € | € |
| 22 Current Liabilities - Capital State Grants | | |
| Amount held for Department Of Education | 4,205,770 | 3,835,490 |
| Amount due to SOLAS | 227,652 | 239,343 |
| | <u>4,433,422</u> | <u>4,074,833</u> |
| | | |
| | 12 Months Ended 31/12/21 | 12 Months Ended 31/12/20 |
| | € | € |
| 23 Current Liabilities - Other Recurrent Income | | |
| Amount held for Other State Bodies | 1,654,311 | 968,353 |
| Amount held for Other Non-State Bodies | 782,899 | 1,445,877 |
| | <u>2,437,210</u> | <u>2,414,230</u> |
| | | |
| | 12 Months Ended 31/12/21 | 12 Months Ended 31/12/20 |
| | € | € |
| 24 Pay and Expense Liabilities | | |
| Pay Liabilities * | 2,226,195 | 4,003,629 |
| Expense Liabilities | 1,175,990 | 1,666,493 |
| | <u>3,402,185</u> | <u>5,670,122</u> |

* In 2021 there was an adjustment to correct an over accrual in the previous year of €1,824,334, due to system changes, which is reflected in the movement in Other Net Assets. This had no impact on surplus in 2020 or 2021.

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

25 Movement in Other Net Current Assets

| | Balance as at 31/12/2021 | Balance as at 31/12/2020 | Movement in Period |
|---|-----------------------------|-----------------------------|-------------------------|
| | € | € | € |
| Current Assets | | | |
| Increase/(Decrease) in Recurrent State Grants Receivable | 1,462,380 | 1,493,029 | (30,649) |
| Increase/(Decrease) in Capital State Grants Receivable | 1,045,901 | 1,232,400 | (186,499) |
| Increase/(Decrease) in Other Recurrent Income Receivable | 104,900 | 45,557 | 59,343 |
| Increase/(Decrease) in Third Party Debtors | 284,205 | 233,974 | 50,231 |
| | <u>2,897,386</u> | <u>3,004,960</u> | <u>(107,574)</u> |
| Current Liabilities | | | |
| (Increase)/Decrease in Recurrent State Grant Liabilities | 4,674,301 | 4,890,270 | 215,969 |
| (Increase)/Decrease in Capital State Grant Liabilities | 4,433,422 | 4,074,833 | (358,589) |
| (Increase)/Decrease in Other Recurrent Income Liabilities | 2,437,210 | 2,414,230 | (22,980) |
| (Increase)/Decrease in Pay and Expense Liabilities | 3,402,185 | 5,670,122 | 2,267,937 |
| | <u>14,947,118</u> | <u>17,049,455</u> | <u>2,102,337</u> |
| Net Movement | | | <u><u>1,994,763</u></u> |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

26 Remuneration

| | 2021 | 2020 |
|--|------------|------------|
| | € | € |
| (a) Aggregate Employee Benefits | | |
| Staff Short-term benefits | 83,364,505 | 76,601,337 |
| Termination benefits | - | - |
| | 83,364,505 | 76,601,337 |
| (b) Staff Short-Term Benefits | | |
| Pay (Comprising Basic Pay/Allowances/ Overtime) plus Employer's P.R.S.I. | 83,364,505 | 76,601,337 |
| | 83,364,505 | 76,601,337 |

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

| *PAY RANGE | NO. OF EMPLOYEES | COST IN 2021 € |
|-------------------|------------------|-------------------|
| 0 - 59,999 | 1,698 | 39,599,186 |
| 60,000 - 69,999 | 204 | 13,313,577 |
| 70,000 - 79,999 | 204 | 15,220,916 |
| 80,000 - 89,999 | 95 | 7,973,734 |
| 90,000 - 99,999 | 40 | 3,745,422 |
| 100,000 - 109,999 | 10 | 1,039,634 |
| 110,000 - 119,999 | 10 | 1,157,352 |
| 120,000 - 129,999 | 4 | 493,703 |
| 130,000 - 139,999 | 4 | 535,067 |
| 140,000 - 149,999 | 2 | 285,914 |
| TOTAL | 2271 | 83,364,505 |

*Costs in 2021 includes employers' PRSI.

(c) Termination Benefits

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

(d) Key Management Personnel

Key management personnel in Galway and Roscommon 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 employer's PRSI is set out below:

| | 2021 | 2020 |
|----------------------|---------|---------|
| | € | € |
| Salary | 437,076 | 431,971 |
| Allowances | - | - |
| Termination Benefits | - | - |
| | 437,076 | 431,971 |

(e) Chief Executive Salary and Benefits

The Chief Executive remuneration package for the year was:
Basic Salary (Gross excluding Employers PRSI)

| | | |
|--|---------|---------|
| | 132,156 | 128,508 |
| | 132,156 | 128,508 |

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

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

27 Specific Costs

| (a) Consultancy | 2021 | 2020 |
|---|---------------|---------------|
| | € | € |
| The cost of external services under the following headings: | | |
| Legal (includes general legal advice) | 27,417 | 8,781 |
| Audit Fee (Annual External Audit) | - | 58,300 |
| Public Relations/Marketing | - | - |
| Human Resources | - | 19,663 |
| Other | 29,028 | 2,965 |
| | <u>56,445</u> | <u>89,709</u> |

| (b) Legal Costs and Settlements | 2021 | 2020 |
|---|---------------|---------------|
| | € | € |
| Legal costs and settlements for the year can be analysed under: | | |
| Legal Fees - Legal Proceedings | 71,066 | 19,400 |
| Conciliation and arbitration payments | 16,500 | 24,000 |
| Settlements | - | 15,212 |
| | <u>87,566</u> | <u>58,612</u> |

The legal costs and settlements figure above relates to 3 separate legal cases (2020: 3)
 Additional legal costs and settlements were paid by the GRETB's insurers

(c) Travel & Subsistence

| Travel and subsistence costs comprise: | 2021 | 2020 |
|--|----------------|----------------|
| | € | € |
| Domestic | | |
| - expenses paid to Board Members | 13,100 | 15,326 |
| - expenses paid for Board Members | - | - |
| - expenses paid to employees | 119,949 | 206,966 |
| | <u>133,049</u> | <u>222,292</u> |
| International | | |
| - expenses paid to Board Members | - | - |
| - expenses paid for Board Members | - | - |
| - expenses paid to employees | - | 3,093 |
| | <u>0</u> | <u>3,093</u> |
| Total | <u>133,049</u> | <u>225,385</u> |

| (d) Hospitality | 2021 | 2020 |
|----------------------------------|-------------|-------------|
| | € | € |
| Hospitality costs incurred were: | | |
| Staff Hospitality | - | - |
| Other | - | - |
| | <u>-</u> | <u>-</u> |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

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 2021 were:

| Board member | Statutory Meetings € | BOM | Interview Boards € | Attendance at Conferences / Seminars € | Other € | Total Expenses € | Total Fees € |
|--|-------------------------|------------|-----------------------|---|--------------|---------------------|-----------------|
| Jean Beswick | | | | | 66 | 66 | |
| Noel Larkin | | | 39 | | 20 | 59 | |
| Michael Crowe | | | | | | - | |
| Terry O'Flaherty | | | 39 | | 109 | 148 | 131 |
| Kathleen Shanagher | 210 | 59 | 573 | | | 842 | 3,005 |
| Laurence Fallon | | | | | | - | |
| Michael Maher | 262 | 162 | 1,643 | | 1,059 | 3,126 | 5,233 |
| Colm Keaveney | | | | | | - | |
| Thomas Welby | 198 | | 184 | | | 382 | 283 |
| Shane Curley | | | 114 | | | 114 | 707 |
| Peter Roche | | | 795 | | | 795 | 3,123 |
| Daniel Cronin | | | | | | - | |
| Sean Harnett | 96 | | | | | 96 | |
| Bernadette Costello | | | | | | - | |
| Tomas O Nidh | 597 | 33 | 3,060 | | 752 | 4,442 | 2,122 |
| Nora Fahy | | | | | 38 | 38 | |
| Mary Mullarkey | 237 | 159 | 2,085 | | 159 | 2,640 | 3,834 |
| Michael Hannon | | | | | | - | |
| Ann Cassidy | | | | | | - | |
| John Cummins | 301 | 51 | | | | 352 | |
| Gabe Cronnelly (replaced G Donohue Feb 21) | | | | | | - | |
| Geraldine Donohue (resigned 10/02/21) | | | | | | - | |
| Total | 1,901 | 464 | 8,532 | - | 2,203 | 13,100 | 18,438 |

29 Committee Fees

The following fees were paid to Non-Board Committee members

Audit & Risk Committee (ARC) (No. of Non Board ARC members 2021 - 3, 2020 - 3)

Finance Committee (FC) (No. of Non Board FC members 2021 - 0, 2020 - 0)

| | 2021 € | 2020 € |
|------------------------------|--------------|--------------|
| Audit & Risk Committee (ARC) | 4,155 | 4,378 |
| Finance Committee (FC) | - | - |
| Total | 4,155 | 4,378 |

30 Chief Executive's Travel Expenses

Domestic Travel

Foreign Travel

| | 2021 € | 2020 € |
|-----------------|--------------|--------------|
| Domestic Travel | 3,290 | 6,359 |
| Foreign Travel | - | - |
| Total | 3,290 | 6,359 |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

31 Capital Commitments

At 31 December 2021 Galway and Roscommon ETB had capital commitments of €260,510 (2020 €1,594,329).

All of the above capital expenditure will be completely Exchequer funded.

32 Lease and Other Finance Commitments

At 31 December 2021 Galway & Roscommon Education & Training Board had payment liabilities under non-cancellable agreements as follows:

| | 31/12/2021 | 31/12/2020 |
|----------------------------|------------------|------------------|
| Payments due: | € | € |
| Within one year | 1,033,560 | 912,127 |
| Between two and five years | 1,870,346 | 1,598,239 |
| After 5 years | <u>2,417,671</u> | <u>2,633,954</u> |
| | <u>5,321,577</u> | <u>5,144,320</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 31st December 2021.

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 €2,287,326 (2020 €2,180,500) which were remitted to the Department of Education.

35 Write-Offs

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

In 2021, €665.98 was written off on behalf of Galway & Roscommon Education & Training Board.

36 Annual Contribution to Education and Training Boards Ireland.

Galway & Roscommon Education and Training Board made a contribution of €42,700 to ETBI in 2021.

37 Charity Note

Galway & Roscommon Education and Training Board has charitable status under the Charities Act 2009 and is registered with the Charities Regulator. The Charity Number is CHY 20083427.

38 Connected Persons

1 Board/Committee member is a Director of voluntary community groups which received funding from GRETB of €12,737 in 2021.

Bord Oideachais agus Oibíne na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

39 Property

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

| Category | Location | Annual Rent per agreement | Expiry Date |
|--|---|---------------------------|-------------|
| OWNED | | | |
| Primary level, Post Primary level and Centres | | | |
| Archbishop McHale College | Tuam, Co. Galway | n/a | n/a |
| Coláiste Cholmáille | Aiße, Indreabhán, Co. na Gaillimhe | n/a | n/a |
| Coláiste Naomh Éinne | Cill Renáin, Inis Mór, Oileáin Árann | n/a | n/a |
| Coláiste Chléirín Noafa | New Inn, Co. Galway | n/a | n/a |
| Coláiste Naomh Bríd | Mount Pleasant, Loughrea, Co. Galway | n/a | n/a |
| Coláiste Naomh Feichín | Cornamona, Co. Galway | n/a | n/a |
| Galway Community College | Wellpark, Galway | n/a | n/a |
| Coláiste na Coláiste | Knocknacarra, Galway | n/a | n/a |
| Coláiste Bhaile Chláir | Claregalway, Co. Galway | n/a | n/a |
| Elphin Community College | Elphin, Castlerea, Co. Roscommon | n/a | n/a |
| Abbey Community College | Boyle, Co. Roscommon | n/a | n/a |
| Roscommon Community College | Lisnamult, Co. Roscommon | n/a | n/a |
| GRETB Training Centre (incl. PENN Buildings) | Mervue Industrial Estate, Mervue, Galway | n/a | n/a |
| Unit 1 and 2, Cambridge Buildings | Mervue Industrial Estate, Mervue, Galway | n/a | n/a |
| Petersburg Outdoor Education & Training Centre | Clonbur, Co. Galway | n/a | n/a |
| Further Education and Training Centre | An Coláir Bán, Athenry, Co. na Gaillimhe | n/a | n/a |
| Dunmore Further Education & Training Centre | Tuam Road, Dunmore, Co. Galway | n/a | n/a |
| Portumna Further Education & Training Centre | Portumna, Co. Galway | n/a | n/a |
| Ballasloe Further Education & Training Centre | Sarsfield's Road, Ballinasloe, Co. Galway | n/a | n/a |
| Youthreach Centre (including prefab) | Ballaghaderreen, Co. Roscommon | n/a | n/a |
| VIOS Centre | Boyle, Co. Roscommon | n/a | n/a |
| VIOS Centre | Castlerea, Co. Roscommon | n/a | n/a |
| VIOS Centre | Lanesboro Street, Roscommon | n/a | n/a |
| Carna | Rushreenamagh, Carna, Co. Galway | n/a | n/a |
| Ionad Breisoidheachais (VIOS Centre) | Screeb, Rosmuc, Co. Galway | n/a | n/a |

| | | | |
|---|---------------------------------|-----|-----|
| Administrative Offices | | | |
| Headquarters | Coláir Bán, Athenry, Co. Galway | n/a | n/a |
| Sub Office | Lanesboro Street, Roscommon | | |
| | | | |
| Others | | | |
| Farmland adjacent to Roscommon Comm. College | Lisnamult, Co. Roscommon | n/a | n/a |
| Lough Atalla Lands (Biodiversity Project - GCC) | Galway City | n/a | n/a |

39.3

| Category | Location | Annual Rent per agreement | Expiry Date |
|---|--|---------------------------|--|
| Property not Owned - Leased | | | |
| Primary level, Post Primary level and Centres | | | |
| Coláiste na hÉirsach | Rosmuc, Co. na Gaillimhe | €0.00 | 31/12/2035 |
| Coláiste Naomh Eoin | Inis Meáin, Oileáin Árann | €4,500 | New lease in the process of being agreed |
| Site adjacent to Coláiste Naomh Eoin (prefab In situ) | Inis Meáin, Oileáin Árann | €1,500 | New lease in the process of being agreed |
| Coláiste Ghobnait | Inis Óir, Oileáin Árann | €5,150 | New lease in the process of being agreed |
| Coláiste an Chreagáin | Mountbellew, Co. Galway | €0 | 05/01/2033 |
| Cuan na Gaillimhe Community National School | Knocknacarra, Gaillimh | €20,591 | 31/12/2022 |
| Lecarrow Community National School | Lecarrow, Co. Roscommon | €4,000 | 27/03/2043 |
| Coláiste an Eachréidh | Baile Átha an Rí, Co. na Gaillimhe | €200,000 | 31/03/2024 |
| Galway Technical Institute | Fr. Griffin Rd., Galway | - | 23/10/2034 |
| St. Brendan's N.S. (BTE & VIOS programmes) | Tuam Road, Galway | €9,460 | 31/01/2028 |
| VIOS Centre | Letterfrack, Co. Galway | €25,440 | 31/03/2023 |
| VIOS Centre (including additional rooms) | Airgloney, Tuam, Co. Galway | €30,800 | 31/03/2029 |
| GII Claddagh House | 5 Fr. Griffin Rd., Galway | €110,000 | 31/03/2024 |
| Media Centre, GII | Fr. Griffin Place, Galway | €10,003 | 30/06/2023 |
| Youthreach Centre | Liosban, Galway | €92,250 | 31/03/2023 |
| Youthreach Centre | Letterfrack, Co. Galway | €28,161 | 30/06/2023 |
| Youthreach Centre | Airgloney, Tuam, Co. Galway | €15,000 | 22/01/2029 |
| Youthreach Centre | Portumna, Co. Galway | €100,000 | 31/12/2043 |
| Youthreach Centre | Poolboy, Ballinasloe, Co. Galway | €47,000 | 01/04/2032 |
| Youthreach Centre | Lisnamult, Roscommon | €50,450 | 28/12/2023 |
| Sandy Road Training Centre | Sandy Road, Galway | €0 | 26/02/2025 |
| Seville House (GABES) | New Dock Street, Galway | €61,140 | 31/12/2024 |
| St. Benin's Training Centre | Weir Road, Tuam, Co. Galway | €1 | 31/12/2094 |
| St. Brendans Adult Education & Literacy Centre | Abbey Street, Loughrea, Co. Galway | €0.00 | 01/01/2952 |
| Further Education Centre | Oughterard, Co. Galway | €40,000 | New lease in the process of being agreed |
| Literacy Centre | Moycutten, Co. Galway | €28,290 | New lease in the process of being agreed |
| Clifden Literacy Centre | Clifden, Co. Galway | €24,586 | 18/11/2027 |
| Further Education Centre | Headford, Co. Galway | €33,000 | 14/06/2030 |
| Literacy Centre | 1G Business Park, Castla, Co. Galway | €7,466 | 19/04/2022 |
| Literacy Centre & additional FET programmes | 3F Business Park, Castla, Co. Galway | €8,260 | 31/03/2023 |
| Breacadh Initiative Offices | 10 C Business Park, Castla, Co. Galway | €3,905 | 07/11/2024 |
| Adult Basic Literacy Centre | Unit 8, Chapel Lane, Tuam | €27,500 | 23/03/2028 |
| Ionad Fiontar, Ionad 1H (Breacadh Storage Facility) | Rosmuc, Co. na Gaillimhe | €1,057 | 31/05/2026 |
| Walkway to facilitate access to Clarin College | Athenry | €3,600 | 30/06/2022 |
| South Galway Adult Education Centre | Ennis Road, Gort, Co. Galway | n/a | 28/02/2045 |

Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin
Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

| 39C Property not Owned - Other (Licenced, Managed, Service Level Agreements and PPP) | | | | |
|--|--------------------------------------|----------------------------------|---------------------------|-------------|
| Category | Location | Status | Annual Rent per agreement | Expiry Date |
| Primary level, Post Primary Level and Centres | | | | |
| Coláiste an Chláirín | Newford, Athenry, Co. Galway | Owned by Dept. of Ed. | n/a | n/a |
| Further Education Centre | Monksland Industrial Estate, Athlone | Licence Agreement | €12,000.00 | 31/12/2022 |
| Teach an Mháineara (FET) | An Spidéal, Co. na Gaillimhe | Lease under active renegotiation | €11,070.00 | 31/08/2022 |
| Ionad Tír an Fhia 4 | Leitir Móir, Co. na Gaillimhe | Lease under active renegotiation | €1,476.00 | 31/07/2022 |
| Coláiste Mhuirínne/Merlin College | Doughiska, Galway City | PPP | | 31/08/2038 |
| Sports Hall and Pitch, Mervue United | Mervue, Galway City | Licence Agreement | €10,000.00 | 31/08/2022 |
| Sports Complex (Annual renewal) | Boyle, Co. Roscommon | Licence Agreement Pending | €18,000.00 | N/A |

| 39D Properties in use by a 3rd Party | | | | |
|---|-------------------------------|----------------|---------------------------|--------------------------|
| Category | Location | Status | Annual Rent per agreement | Expiry Date |
| Further Education & Training Centre | Glenamaddy | Owned/Licensed | €1.00 | 31/08/2023 |
| Further Education & Training Centre (plot of land) | Glenamaddy | Owned/Licensed | €1.00 | 31/08/2027 |
| Childcare Facility | Ballaghadereen, Co. Roscommon | Owned/Licensed | €1.00 | 31/12/2032 |
| Prefab at the rear of the Further Education & Training Centre | Portumna | Owned/Licensed | €1.00 | Expired - to be reviewed |

| 39E Properties not in use: | | | | |
|----------------------------|-------------------------|--------|---------------------------------------|-------------|
| Category | Location | Status | Annual Rent per agreement | Expiry Date |
| Former Clarin College | Caheroyan Road, Athenry | Owner | Site of proposed Gaelchólaiste campus | n/a |

Notes:

Owned - GRETB/DE hold full title and ownership of these properties.

Leased - GRETB holds a lease for these properties.

Licensed - GRETB holds a licence for these properties. A Licence is used for shorter term agreements where GRETB do not wish to commit to a long term lease due to operational reasons and funding.

GRETB Properties in use by a third party also operate under a licence agreement as GRETB 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 GRETB only manage the property or part thereof. GRETB is not the owner or the patron.

Service Level Agreement - Similar to Managed Properties.

PPP- Public Private Partnership

Galway and Roscommon Education and Training Board

Notes to The Financial Statements - Year Ended 31 December 2021

40 The Impact of Covid 19

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

Galway and Roscommon Education and Training Board 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, students, participant and beneficiaries such as social distancing and working from home. Notwithstanding the impact of Covid 19, GRETB continues to carry out its vital role in education and training with a focus on ensuring continuity of education for learners, including a particular focus on more vulnerable students.

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

In 2021 we received the following additional COVID 19 related funding

- * Department of Education - COVID 19 Operational Supports for a full return to school - €1,204,293
- * Department of Education - COVID 19 Additional Supervision Arrangements - €650,827
- * Department of Education - Calculated Grades Aides - €6,482
- * SOLAS - COVID 19 FET Overheads - €0 (€744,180 was reclaimed back by Solas from 2020 funding)
- * Department of Children, Equality, Disability, Integration and Youth - Youth Services - €70,098

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

- * Cleaning support
- * Hand Sanitiser & PPE
- * Enhanced Supervision Support
- * Minor Works including classroom reconfiguration
- * Additional short term COVID related leases
- * Software licences & IT equipment
- * Calculated grades aides

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

- * Substitution costs
- * Travel and subsistence
- * Consumables and costs incurred for contract management services and
- * Savings associated with the delivery of Further Education and Training provision, including apprenticeships, where allowances would normally be paid to learners but where prolonged centre closures meant some classes did not take place as scheduled and there was a drop in learner payments.

On 08th October 2021, Galway & Roscommon Education & Training Board refunded the Department of Education unspent Covid 19 funding of €601,081

Galway and Roscommon Education and Training Board has taken the following steps to manage and mitigate the effects of the pandemic on its operation:

- * Galway & Roscommon Education and Training Board 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 Galway and Roscommon Education and Training Board developed and implemented additional control measures as required.
- * The Departments of Education and Further and Higher Education, Research, Innovation and Science put in place a range of steering and engagement structures to support the education and training system in navigating the challenges of Covid 19 Galway and Roscommon Education and Training Board is participating in these structures to ensure a joined-up approach across the education sector.

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

41 Approval of the Financial Statements

The Financial Statements for the year ended 31/12/2021 were approved by the Board of Galway and Roscommon Education and Training Board on 29th March 2022.