



Annual Report and Accounts 2022

SOLAS

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Pursuant to Section 32 (1) of the Further Education and Training Act 2013, An tSeirbhís Oideachais Leanúnaigh agus Scileanna (SOLAS) herewith presents to the Minister for Further and Higher Education, Research, Innovation and Science, its Annual Report and Financial Statements for the 12-month period from 1 January 2022 to 31 December 2022.

Official Languages (Amendment) Act 2021

This Annual Report is published simultaneously in each of the official languages. SOLAS, the Further Education and Training Authority, is responsible for funding, planning and co-ordinating Further Education and Training (FET) programmes. All programmes are either funded or co-funded by the Irish Government. Some programmes are co-funded by the European Union.

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Chairperson's Foreword

I am pleased to submit SOLAS' ninth Annual Report, covering the period from 1st January 2022 to 31st December 2022.

Early 2022 saw the welcome lifting of COVID-19 public health restrictions after two long years and the Further Education and Training (FET) sector re-opened in full led by the Education and Training Boards (ETBs). As ever, we remain very proud of the positive and proactive response to this reopening from across the sector following significant interruptions. SOLAS, the Education and Training Boards, and wider network of supporting organisations continued to put the learner first in ensuring a quality FET experience was delivered to them. Their hard work is evidenced in outcomes for the year which point to the biggest annual level of activity from the sector for learners and citizens since the establishment of SOLAS and the ETBs in 2013.

The FET and Apprenticeship system supported 234,218 unique learners in 2022, while overall activity and other funded provision, including in construction skills, has led to the strongest year ever for the system. This is to be truly commended.

A significant achievement and enabler of the level of learning activity in 2022 across the country was the development and implementation of the new Strategic Performance Agreements for the period of 2022-2024. The new agreements, which are underpinned by the implementation framework of the National FET Strategy, Future FET: Transforming Learning 2020-2024 are shaping and delivering on our national agenda.

I would like to acknowledge the hard work of my fellow Board members, who continued to provide extremely valuable expertise

throughout the year. In 2022, we welcomed the return of in-person meetings starting with the February Board meeting. I would like to convey my gratitude to the Board for its ongoing and consistent flexibility and understanding. 2022 also saw a number of changes to the membership of the Board. On my own behalf and that of the Board, I would like to thank Seán Burke, Patricia Carey, P.J. Dwyer, and Cecilia Munro who concluded their respective terms of office in October 2022. We also welcomed the reappointment of Catrina Sheridan for a second term and the appointment of two new Board members, Kevin Marshall, and Siobhan O'Shea in July.

2022 marked the halfway point in the implementation of the second Further Education and Training Strategy, Future FET: Transforming Learning 2020-2024, with advancement of its ambition fully underway. It has given me great pleasure to work alongside the SOLAS executive team and the wider FET sector to implement this wide-reaching and visionary strategy over the past year and I am pleased to note the significant achievements made.

Just three of the notable accomplishments in 2022 include the advancement of significant capital investment in the FET sector, the establishment of the National Apprenticeship Office as well as renewed Strategic Performance Agreements.

I would like to extend my gratitude to Minister Simon Harris TD and Minister of State, Niall Collins TD, as well as the officials from the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) for their insight, direction, and support. I would also like to commend the SOLAS CEO, Andrew Brownlee, SOLAS staff, ETBI, the Education and Training Boards, Government agencies and

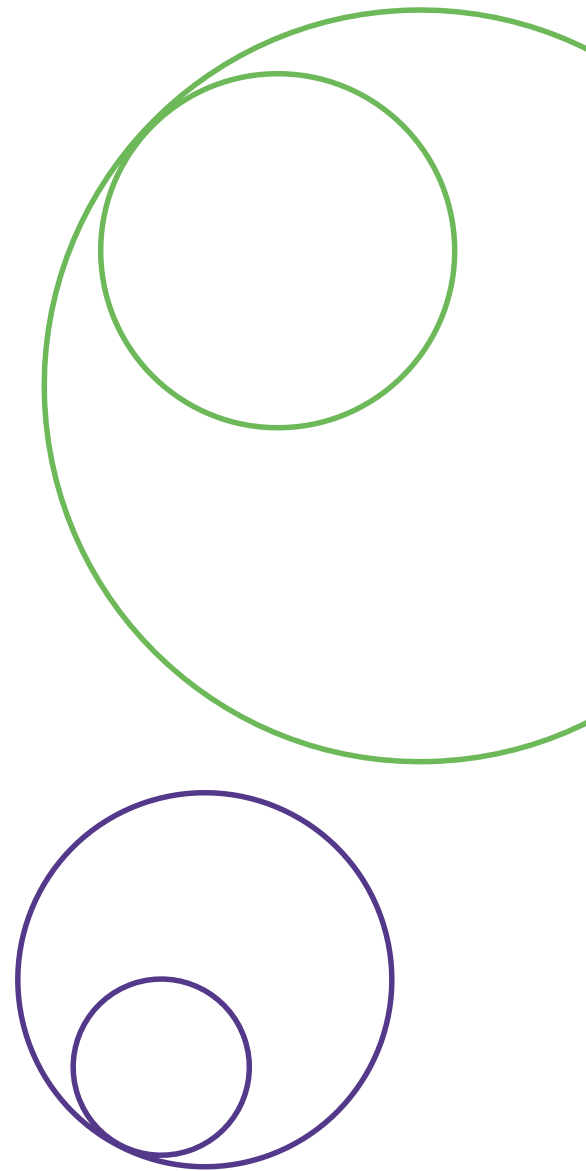
bodies, and all our other partners across the FET sector who all work together with admirable cohesion and vision to provide excellent education for all learners engaged in the FET system, especially the most marginalised.

On behalf of the Board, we envisage 2023 as another important year of supporting SOLAS and its endeavours as we work together for the betterment of the future of FET. As a Board, we have an instrumental role in providing strategic advice and necessary oversight to the work of SOLAS as the organisation itself oversees the implementation of the Future FET Strategy 2020-2024. If the past few years since its milestone launch in 2020 have taught us anything, it is that a clear vision and shared goals can embolden a diverse, passionate, empowered collective to work together for public good - all with the underpinning commitment to always provide our learners, their communities and their industries with the critical skills that will lead this country into 2023 and beyond.



Seán Aylward

Chairperson of the Board



CEO's Foreword

2022 in the world of Further Education and Training (FET) was a year of taking stock while looking forward - it was a year of much progress, of mutual alignment between policymakers and practitioners in facing together towards a positive future for FET and apprenticeship. Despite the unprecedented adversity and challenges that 2020 and 2021 presented for the world, they were nevertheless years of milestones and progression in our sector. 2022 continued with this trajectory, itself being a year of considerable shared investment into the future of FET, while also seeing COVID-19 public health restrictions lifted in full.

The two true constants in a landscape of flux are the sector's mutual commitment to the learner, and the ongoing shared focus on the vision set out in Future FET: Transforming Learning, the FET strategy launched in July 2020. There were many, varied and important advancements of the vision of this strategy made in 2022, many of which were geared around the laying down of critical foundations that will serve the sector and system as a whole well into the coming years. 2022 was a year of setting out building blocks that will make up the future of FET in Ireland - with strides made in transformative areas such as funding model reform, capital investment and national system targets. Major steps have also been taken in apprenticeship, setting the scene for further potential to be unlocked in 2023 and beyond.

I would like to acknowledge the ongoing efforts that have been made by hard-working and passionate people across the FET system to ensure FET learners remained able to access education and learning continued to flourish despite the many difficulties of the past three years. I would like to sincerely thank my colleagues in SOLAS, the SOLAS Board, the Department of Further and Higher Education,

Research, Innovation and Science, the ETBI and all of the 16 ETBs and their staff, agencies and bodies we work with and everyone engaged in the FET sector or working to support it. Together we are doing important work.

A step change in FET funding

Midway through 2022, SOLAS published its review of the FET Funding Model, following close, extensive consultation by an independent expert panel over the last number of years, with ongoing collaboration from DFHERIS, SOLAS, the Education and Training Boards, and other vital stakeholders, which also included industry, staff, and learner representation. The review sets out a new vision for the approach to the funding of Education and Training Boards, involving a welcome simplification of the process into what can be described as a "five pot" structure. This more flexible "five pot" model will allow each ETB to realise its unique potential to be an effective and strategic provider of FET, delivering on the needs of their specific regions, with a focus on core funding while also recognising the individual circumstances and characteristics experienced around the country.

Strategic Performance Agreements and National System Targets

2022 also bore witness to the rolling out of new Strategic Performance Agreements with each of the 16 ETBs. These will run over the period 2022-2024, and each one is specifically tailored to the respective ETB, coherently setting out individual strengths, characteristics, and mutually agreed commitments of each ETB towards a range of national FET system targets.

These national system targets were collaborated on and agreed at Department level, building on the vision set out in the original Strategic Performance Agreements in 2018-2020, with

renewed focus on policy and skills imperatives. These new Strategic Performance Agreements, launched in the final quarter of 2022, embed clear annual ETB contributions to these national targets, including clear objectives around employment outcomes, pathways within FET, progression to HE, NZEB and retrofitting, green skills, and adult literacy, among others.

Towards a FET College of the Future

Integral to the successful attainment of these important national targets, and the wider transformation of the FET system as a whole, will be both the above-mentioned FET funding model reform and also delivery on strategic investment related to planned capital infrastructure projects.

Several major capital funding calls were launched in 2022 to support the delivery of the ambitious FET College of the Future vision, with considerable investment committed towards this shared national project and future for FET provision.

New single integrated FET College of the Future structures have, as of 2022, been announced in Kerry, Cork, Limerick, Clare, Galway, Mayo, and Wicklow, with more to come in 2023 and beyond. This is an important statement of intent and movement away from what has previously been a separated and siloed mode of provision of Further Education and Training programmes, towards a more integrated system geared around course offering, NQF level or learner outcomes - be that progression into a higher education institution or directly into the workforce.

Accelerating change in Apprenticeship

The National Apprenticeship Office was established in 2022 as a new body jointly managed between SOLAS and the Higher Education Authority. The newly set up Office exists to drive reform in the national apprenticeship system under the auspices of the Generation Apprenticeship banner, spearheading a range of new initiatives to support both employers and apprentices.

During 2022, there were over 25,000 apprentices training in Ireland, across 66 diverse programmes, with around 9,000 employers on board. Two new Apprenticeship grants were also introduced during 2022 including an employer grant for apprenticeships introduced since 2016, and a new gender-based bursary for apprenticeship employers. In July 2022, the roll-out of €17.2 million in capital funding to respond to the growing demand for apprenticeships was announced.

A bright future for FET

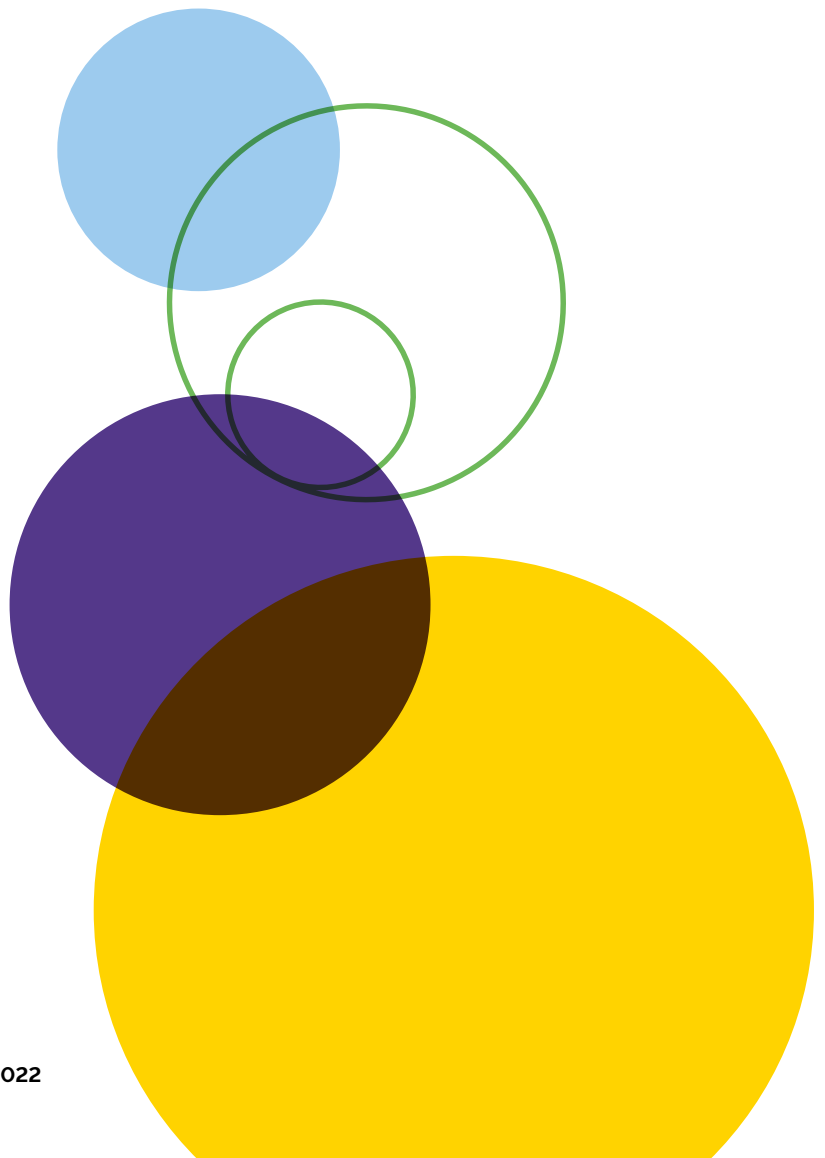
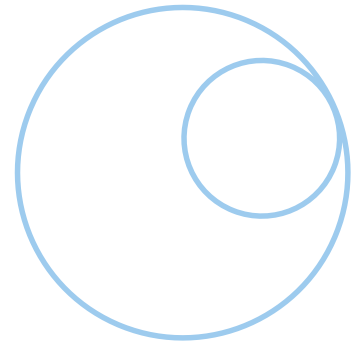
FET holds importance not just as an education and training choice - but also as a key component of Irish society. It takes up a unique position and has a valued role to play in part due to the pathway options it offers into and within our communities, and the catalyst it represents in unlocking potential across many different aspects of our society. Be that from the apprentice to the adult literacy student, from the school leaver to the lifelong learner, and everything that falls in between, in a system as varied and vibrant as the learners that populate it.

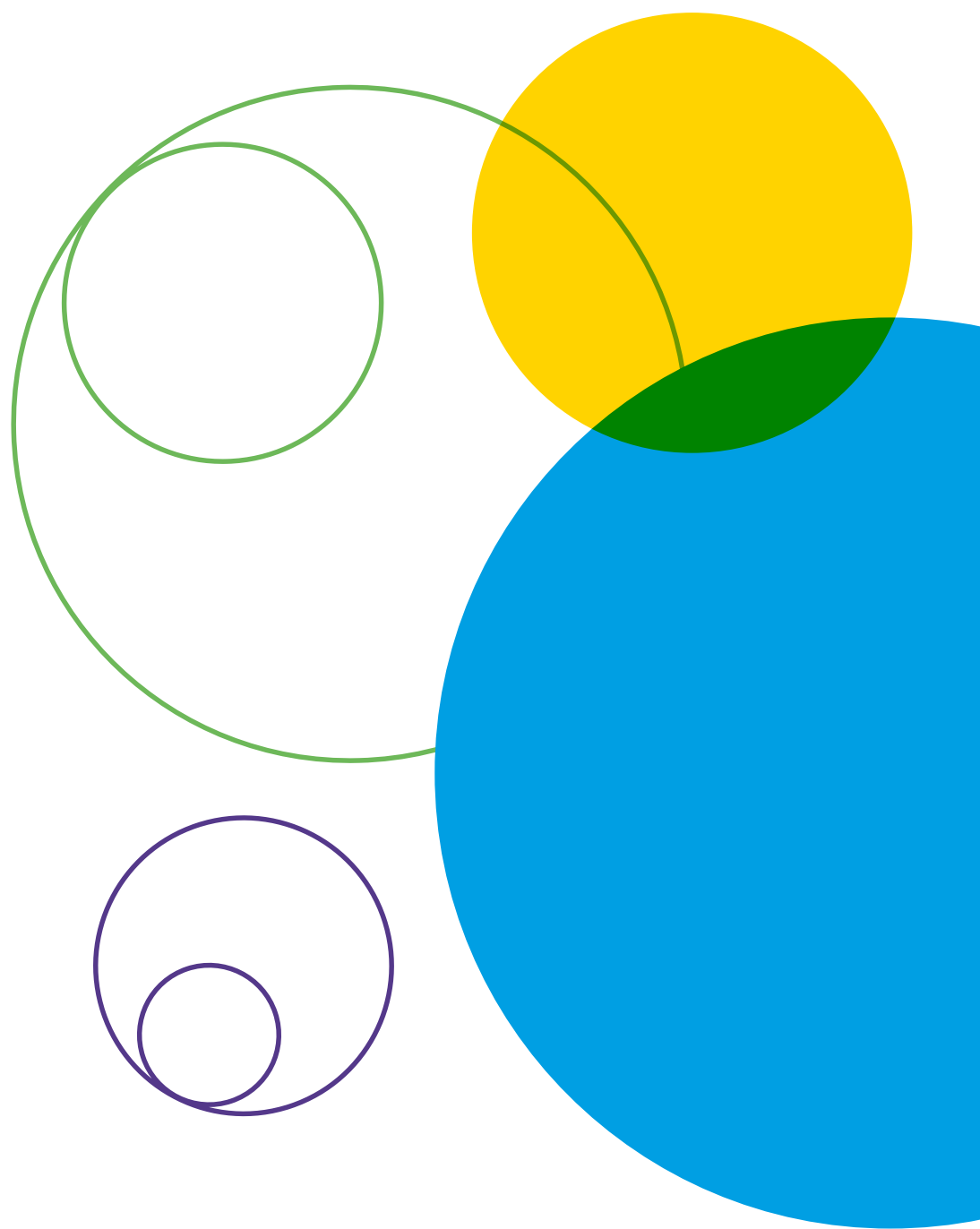
Once again, there is a platform for a really exciting year ahead, where new three-year strategic performance agreements between SOLAS and the 16 ETBs will further embed the delivery of Transforming Learning, the

development of the FET College of the Future vision and the new FET Funding Model. In addition, the commitment to a more integrated FET system will be reflected in a reformed apprenticeship system and a major focus on pathways both into and between FET and higher education. The continued evolution of SOLAS in this regard is challenging and exciting, and we look forward to working in partnership with you all in continuing to grow the profile and impact of FET across Ireland.



Andrew Brownlee
CEO







SOLAS in 2022

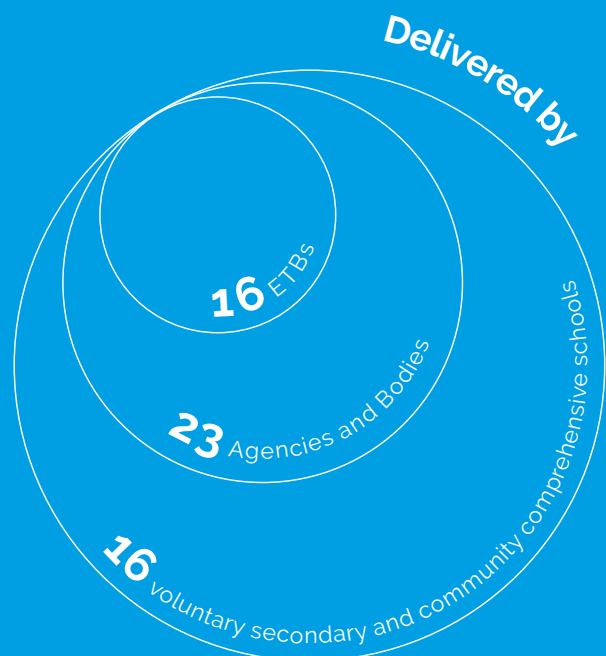
2022 opened with the continued COVID-19 public health restrictions and resulting social disruption we had unfortunately become somewhat familiar with. However, 2022 also saw these restrictions being lifted in full for the first time since the pandemic started, with no reimposition. The Further Education and Training (FET) community as a whole continued its unflagging and admirable response to the challenges in 2020 and 2021 due to these restrictions and their aftermath. In fact, not only were these challenges faced and, in many cases, surmounted, but significant additional progress continued alongside them in 2022, which is hugely commendable.

This year marked the midway point in the implementation of Transforming Learning: The National Further Education and Training (FET) Strategy, with many accomplishments and achievements being successfully completed under its vision. New Strategic Performance Agreements were collaborated on and agreed with the 16 Education and Training Boards (ETBs), setting out a pathway forward for provision across the country.

The National Apprenticeship Office was founded, the Adult Literacy for Life Project Management Office set up and staffed, and a new FET funding model was launched to overhaul and reinvigorate the way FET operates in Ireland across the vibrant, diverse ETB national network. Skills to Advance continued to serve the critical needs of so many industries across the country, with eCollege made available completely free of charge for the third year running. Apprenticeship made great strides in its ambitious targets while also addressing the ongoing backlog issue caused as a result of COVID-19 public health

restrictions on the sector. Green Skills and Construction set out a clear vision to be leaders in their field, working towards key Government policies around climate and housing.

2022 could be said to be a return to a degree of normality for not only FET, but also Ireland as a whole, and indeed the world around us – however it is now clear that the only true normal for the FET sector is that of continued change. The ambition and drive to achieve the best results possible for learners and their communities continues to be at the beating heart of the sector, and putting this first is the shared ethos that binds our many diverse strands together. The Further Education and Training sector is as diverse as the learners it serves. FET is truly unique. FET is for everyone. It offers the opportunity to engage in learning in virtually every community in Ireland regardless of any previous levels of education and a pathway to progress as far as any individual wants to go.



> FET Funding in 2022

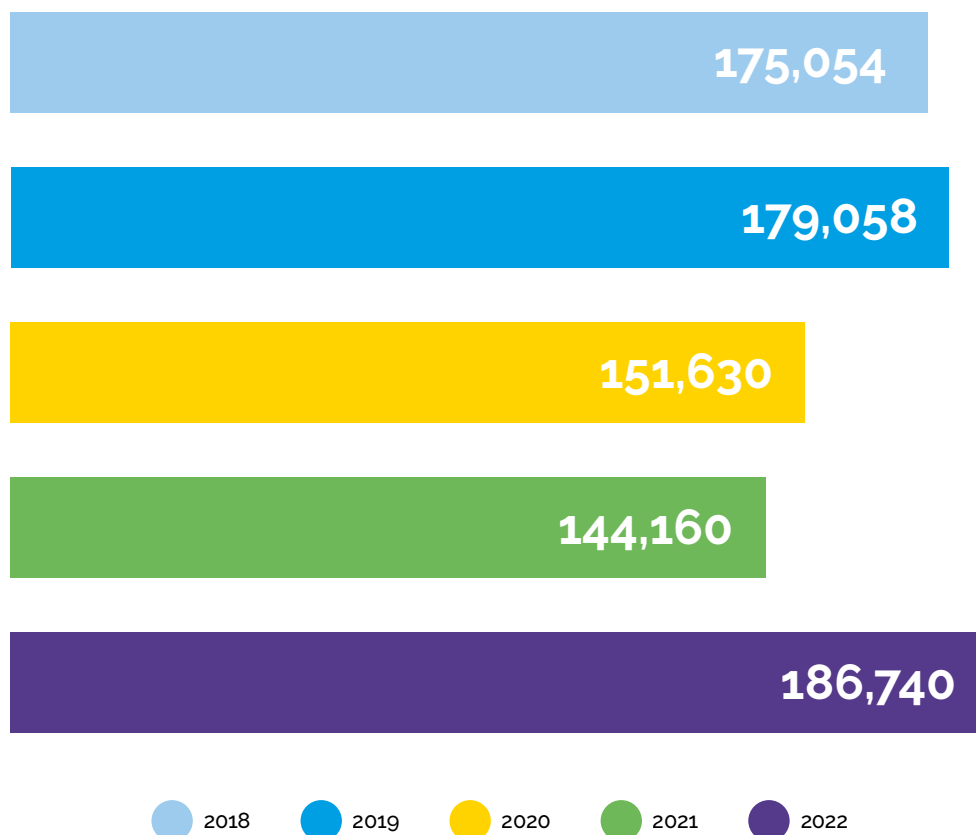
SOLAS' System Funding and Performance team supports the planning, funding and grant assurance processes attached to the FET sector. Among these, is the annual Funding Allocations Requests (FAR) process which facilitates the submission, by FET providers, of qualitative, quantitative, and financial data in support of their funding applications. As a result of this process, the 2022 FET Services Plan provided for a total budget allocation of €948.8m which was made available for SOLAS funded further education and training provision in 2022, including a capital allocation of €47.5m.

The System Funding and Performance Team also collects and collates quantitative data, reported by ETBs, primarily through the PLSS, ACSS and FARR systems, to provide reports on FET provision. Below is an illustration containing information on the FET activity that was reported by ETBs through these mechanisms in 2022.

In 2022, the Further Education and Training system recovered substantially from the periods of lockdown and the impact of the global Pandemic. The FET national learner system in 2022 recorded 234,218 unique learners accessing core FET provision; an additional 21,153 learners enrolled on the national eCollege system and Ireland had an overall apprenticeship population of 26,325.

FET Core Provision Enrolment Trends

Enrolment data from FET PLSS Learner System



FET in 2022



79,554
full-time activity*

212,501

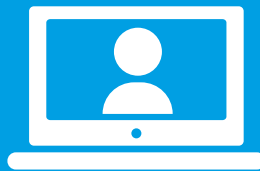
part-time activity*



303,465
activity*

11,410

ETB online courses



25,287
eCollege activity

59,711

community education activity

247,765

new entrants

Activity: The sum of learners multiplied by the number of courses which they have been enrolled in or completed within a programme or across different programmes, or providers during a given year.

* Does not include eCollege learner activity.

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skills clusters

Research, Data and Strategic Engagement

In 2022, the Research, Data and Strategic Engagement (RDSE) team led one of the major milestones to date in delivering the Transforming Learning agenda with the completion of the **Strategic Performance Agreements 2022 – 2024** between SOLAS and each of the 16 Education and Training Boards.

These new agreements set out the future plans for development and innovation across the FET

system and include the planned contribution from each ETB to the national system targets agreed with the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS). The 12 national system targets include reference to areas and themes deemed critically important in the inaugural strategic performance agreements 2018-2020 such as employment outcomes, progression to higher education and lifelong learning, while also incorporating key national priorities including green skills and workforce reskilling.

Target Theme	Target Measure
Supporting Jobs	Jobs: Return employment outcomes to 2019 levels and grow by a further 10% by 2024
	Skills to Compete: Deliver 50,000 places to support those who lost their job to find a pathway back to sustainable work
Creating Pathways	Progression within FET: Return progression movements within FET to 2019 levels and grow by a further 10% by 2024
	Progression from FET-HE: Grow levels of progression by 10% by 2024
Fostering Inclusion	Transversal Skills: Return certification at NFQ levels 1-3 to 2019 levels and grow by a further 10% by 2024
	Widening Participation: Return participation levels by key target groups to 2019 levels and resume growth
	Adult Literacy for Life (ALL): Increase provision for literacy and numeracy
Upskilling through Lifetimes and Careers	Lifelong Learning: Return engagement in lifelong learning to 2019 levels and grow by a further 10% by 2024
	Skills to Advance: Continue to grow workforce upskilling enrolments
Targeting Key Skills Needs	Key Skills Needs: Grow the number of places addressing key skills needs
	Retrofitting Skills: Expansion of reskilling provision to meet retrofitting needs
	Green Skills for All: Embedding of core green skills module across FET courses

As the agreements are implemented, they will allow the FET system to 'reboot' to activity and outcome levels which existed prior to the pandemic and then grow further. Most critically, however, they provide for the reform and realisation of the ambition of the Future FET strategy, 'Transforming Learning', across the 16 ETB regions.

The published agreements are also accompanied by a national system **report** which summarises the progress and achievements made since the first agreements were put in place, the key themes emerging from these agreements that will shape system development, and the national FET targets that will be delivered over the period 2022-24. It is now expected that by the end of 2024, the FET system will:

- Grow its employment outcomes by over 10% on pre-pandemic levels and have a single Skills to Compete offering for the unemployed, reskilling circa 20,000 per annum.
- Refocus on pathways within FET, growing beyond pre-COVID progression levels between NFQ Levels 1-6, and expanding FET-HE pathways by up to 25% in support of a unified tertiary system.
- Ramp-up certification of transversal skills and widen participation of key target groups by at least 10% on pre-pandemic levels, while adding 10,000 places in support of the Adult Literacy for Life (ALL) Strategy.
- Grow lifelong learning participation well beyond pre-COVID levels, while doubling the scale of the Skills to Advance workforce upskilling initiative.
- Further expand provision focused on critical skills needs by 15%, ramp up Near Zero Energy Buildings/retrofit provision to more than 7,000 places per annum and embed green skills modules across all FET provision.

- As part of the overall transformation agenda, SOLAS' data analytics team created and delivered a new digital outcomes-based platform to track the performance of the 12 national system targets.

> Research

Delivery of informative and timely strategic research was a key feature underpinning FET provision across 2022. The publication of the **FET Healthcare Outcomes** report, which was developed by the Data Analytics team, in collaboration with the CSO evidenced the impact of FET graduates in this sector and the influence and efficacy of the FET system.

The launch and publication of the SLMRU and Burning Glass ESMI '**Shifting Sands**' report, which examined the patterns emerging in the Irish labour market following the impact of the Pandemic, signalled the dynamic nature of responding to a changing and altered skills environment in Ireland, while also identifying the ability to engage global strategic research partners.

As the OECD Skills Review of Ireland was ongoing in 2022, the SLMRU, in collaboration with the National Skills Council continued to provide key influential and insightful publications, including the **National Skills Bulletin**, the **Monitoring Skills Supply** in Ireland report, and the **Difficult to Fill Vacancies Survey**. With the development of the Smart Choices digital platform in 2021, we have continued to explore the accessibility and agility of labour market and national skills information to further inform the future emerging national skills landscape.

In considering the national dynamics for occupational areas, while skills shortages, or potential skills shortages may exist, alongside a skills supply (as well as a potential labour shortage), the RDSE team continues to work closely with the DFHERIS in terms of both ensuring FET and national skills planning and

future ambition can be as informed as possible, particularly given the recommendations that will emerge from the OECD Skills Review of Ireland in 2023.

Communications

2022 marked a departure from the two years before it, which had operated in an almost entirely virtual environment - which led not only to significant changes in learning provision across the FET sector, but also in terms of how our message was communicated. In Q1, 2022, with the lifting of all COVID-19 restrictions, a much-welcomed return to in person events and the seeing of one another in person at large and restriction-free events, and to the meeting of minds across all disciplines and backgrounds that is so integral to FET and the promotional activity that bolsters it.

While the importance of the digital transformation we have all experienced since 2020 remained important in the channels we used to connect and communicate, it was a heartening step forward to organise promotional events once more and meet prospective FET and apprenticeship learners (and their support networks) face to face again.

With this in mind, two key highlights of the year included:

> The return of in-person events

The first in-person event of the year took in March 2022 - the inaugural FET Green Skills Summit event was held collaboratively by SOLAS, the ETBI, and Waterford-Wexford ETB in partnership with Wexford County Council. This national event brought together Green Skills perspectives from research, industry, and FET provision perspectives, and was opened by Minister Simon Harris TD.

September 2022 brought the return of large scale, national learner-focused events such as the school leaver event Irish Times Higher Options, the Apprenticeship focused

Ireland Skills Live, and the Government of Ireland presence at the National Ploughing Championships. The FET presence at these events was coordinated in collaboration with the ETBI and the Department. Other events also returned, such as the Transition Year Show and College Awareness Week, as well as conferences from the NAPD, ETBI and OECD, and the AONTAS Star Awards, all of which SOLAS had a role in.

The National Apprenticeship Office held many events throughout 2022 - the inaugural Apprentice of the Year Awards, the return of the Apprentice Employer of the Year Awards in person, as well as Generation Apprenticeship Partners meetings in Irish Rail and Baldoyle Training Centre, in addition to several roadshow type events in places like the Swords Pavilions and Dundrum Shopping Centres. Apprenticeship graduations also recommenced in person throughout 2022.

> Comprehensive school-leaver campaigns

Following on from the important groundwork of the 2021 campaign and FET and apprenticeship links on the CAO announcement, the SOLAS communications team coordinated a follow-on 2022 campaign to highlight FET as a post-Leaving Certificate option to students, parents, teachers, and guidance counsellors across the country. This paid media advertising campaign was rolled out, across key touchpoints and channels such as social media, digital, out-of-home advertising, search, national and local radio, print media, video-on-demand streaming, podcast sponsorship and audio-streaming services. The campaign was devised strategically around key milestones in the CAO application timeline, phased across times of the year when tertiary education would be most relevant. This paid activity was supported by regular earned press relation campaigns and media appearances from SOLAS spokespeople.

A key development of the FET marketing campaign in 2022 was the sponsorship of the Today with Claire Byrne RTÉ Radio One flagship radio show, with an estimated national daily listenership of around 350,000. This sponsorship prominently promoted not only the school-leaver FET offering, but also Skills to Advance, eCollege, adult literacy options and Green Skills programmes, and ran from September 2022 to January 2023.

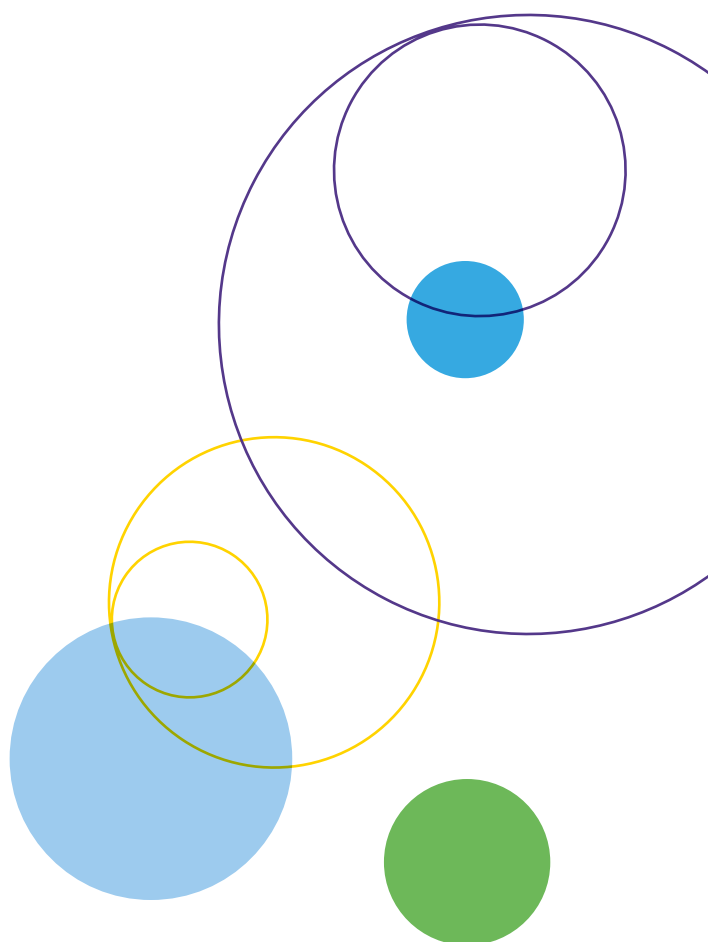
The National Apprenticeship Office ran two phases of a Generation Apprenticeship paid advertising campaign across 2022, with a summer and winter burst. This was geared towards both prospective apprentices and potential employers, and included a variety of targeted channels, including sponsorship of the Bobby Kerr business programme on national radio station, Newstalk.

SOLAS communications kept stakeholders updated with a number of key reports published during the year including:

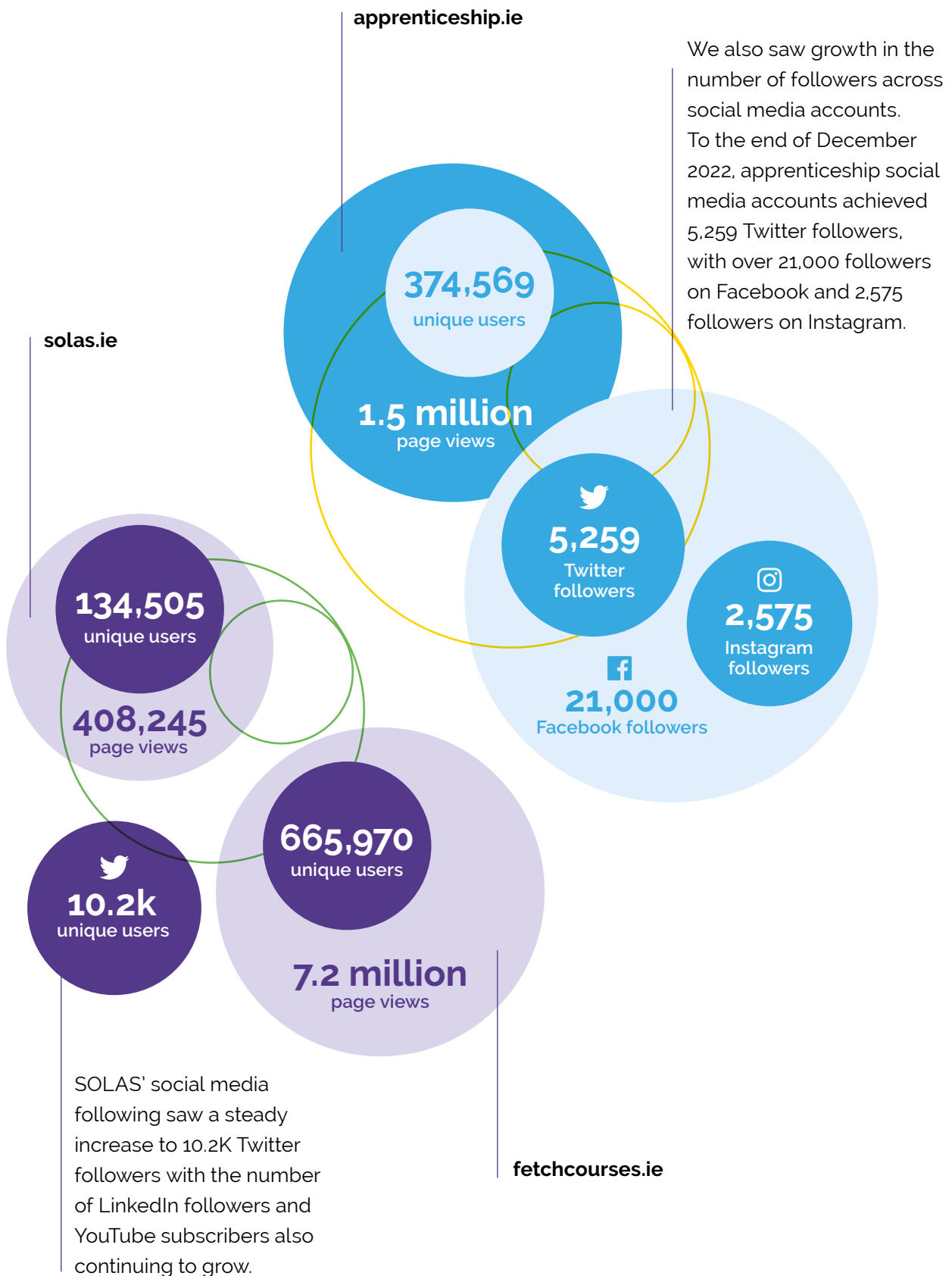
- Difficult-to-fill Vacancies 2022
- Autumn/Winter Skills Bulletin 2022
- Monitoring Ireland's Skills Supply 2022
- National Skills Bulletin 2022
- Summer Skills Bulletin 2022
- Shifting Sands
- Spring Skills Bulletin 2022
- FET Learner Outcomes – Healthcare Learners
- FET Learner Outcomes – Early Leavers

The communications team also supported several campaigns throughout the year, including the FET response to the Ukrainian war, the newly titled Reach Fund administered by the ETBs, a national recruitment campaign for Adult Literacy for Life regional coordinators and Programme Management Office (PMO) Director, Skills to Advance and eCollege promotional activity, as well as always-on social media support for ThisIsFET and Generation Apprenticeship.

Additionally, the communications team continued to support internal communication through a number of initiatives including the introduction of a new monthly SOLAS eNewsletter "Spotlight on SOLAS", 12@12s, and Brunch & Learns.



> Analytics



FET College of the Future (CotF)

2022 represented a landmark year in respect of capital investment in the FET Sector with two major funding calls issued under the FET College of the Future: The Strategic Infrastructure Upgrade Fund (SIUF) for projects under €5 million and the Major Projects Fund for projects above €5 million.

Each ETB was invited to submit up to two prioritised applications to each fund, with separate Assessment Panels to appraise applications against the criteria for each call.

Ten major projects, across an equivalent number of ETBs, with an estimated combined project cost of €362.5 million, were announced for progression through Decision Gate 0 of the Public Spending Code to development of a Preliminary Business Case (PBC). PBC development will be supported by the SOLAS FET College of the Future team, the Department of Further and Higher Education, Research, Innovation and Science, and enabling organisations. This will include work on project phasing against the available capital budgets, embedding the requirements of the Climate Action Plan 2023, and advancement of the objectives of the FET CotF, as defined in the Future FET: Transforming Learning strategy.

Thirteen SIUF projects, with an estimated combined value of almost €51 million, have been announced for progression through Decision Gate 1 of the PSC to appointment of a Design Team. Strategic engagement by the SOLAS FET CotF team with ETBs and their Design Teams, once appointed, will be ongoing.

The FET CotF team has grown during 2022 and comprises seven staff with a mix of technical, management, and administrative capabilities. The team will oversee delivery of an active listing of over 140 capital projects across six funding streams, as well as over €8 million in devolved capital grants to ETBs, with an overall budget of €60 million.

Adult Literacy for Life (ALL)

The Adult Literacy for Life (ALL) Strategy was launched in September 2021 and sets out an ambitious 10-year plan to transform adult literacy, numeracy, and digital literacy in Ireland. A whole-of-society strategy developed by SOLAS, the ALL Strategy aims to ensure that every adult in Ireland has the necessary literacy, numeracy, and digital literacy to fully engage in society and realise their potential.

The focus for advancing the ALL Strategy in 2022 was largely in relation to set up and piloting the ALL Strategy Innovation and Collaboration Fund. Key actions included:

- Inaugural meeting of the ALL Cross-Government Implementation Group chaired by the Minister of Further and Higher Education, Research, Innovation and Science, Simon Harris, in January 2022. A second meeting of the Implementation Group took place in July 2022.
- Allocation of €3 million in Budget 2022 to establish a National Programme Office and Regional Literacy Coordinators.
- Agreement on structure for the National Programme Office to include a director and seconded sectoral leads from Education (ETBI), Outreach and Development (NALA), Department of Health, Department of Rural and Community Development and Department of Children, Equality, Disability, Integration and Youth.
- Recruitment of National Programme Office Director and 16 Regional Literacy Coordinators, with appointments of Director and 12 Regional Literacy Coordinators by year end.
- €5.5million in funding made available to community education providers through the REACH Fund (formerly the Mitigating

Against Educational Disadvantage Fund) to support adult learners who might face barriers to accessing participation in education and lifelong learning, including as a result of literacy, numeracy, and digital literacy needs.

- Successful pilot of the ALL Strategy Innovation and Collaboration Fund, resulting in €100,000+ being distributed. Nine projects were delivered, ranging from digital literacy workshops; literacy resources for libraries; pop-up digital workshops; equipment (including virtual reality headsets); financial literacy course in collaboration with a local MABS; a health literacy course in collaboration with a local Sports Partnership, and, for parents, in collaboration with TUSLA; promotional packs for ALL distributed amongst local agencies; and literacy teaching and learning books distributed by NALA.
- ETB funding parameters and requirements were amended to explicitly reference plain language in relation to communications.
- The ALL Strategy is now included as a distinct section in the Strategic Performance Agreement of all 16 ETBs.

Over 70,000 unique learners accessed Adult Literacy for Life related provision across the network of ETBs and SOLAS-funded groups in 2022.

Apprenticeship

SOLAS has statutory responsibility for apprenticeships in Ireland and, through the new National Apprenticeship Office, SOLAS continues to make a vital contribution to the growth and expansion of the national apprenticeship system.

The National Apprenticeship Office was set up in January 2022 in partnership with the Higher Education Authority. The Office is one of the new structures in place to drive implementation of the national *Action Plan for Apprenticeship 2021-2025*.

A new 'National Apprenticeship Alliance' was also established in 2022. It replaces the Apprenticeship Council which advised on expansion of the apprenticeship system from 2014-2021. The 23-member Alliance includes members who represent key apprenticeship stakeholders. It advises the National Apprenticeship Office on implementation of the *Action Plan 2021-2025*.

Similar to other education and training provision, restrictions on apprenticeship training which were in place due to the COVID-19 pandemic were lifted in 2022.

Four new apprenticeships were launched during the year, including the first 'green skills' apprenticeship for Wind Turbine Maintenance Technicians. By the end of 2022 there were 66 national apprenticeships operational, with over 20 more in the development pipeline.

> 2022 in numbers

The number of apprentices who registered in 2022 was almost as high as 2021, a record year. There were 8,286 registrations in 2022 compared to 8,607 in 2021.

The number of apprenticeship employers actively employing apprentices also increased in 2022, to 8,934, up from 8,401 in 2021.

Overall, the apprentice population grew significantly in 2022- the total apprentice population at the end of the year was 26,325, up from 24,209 in 2021.

*For information on all available apprenticeship courses and related data, see Appendices



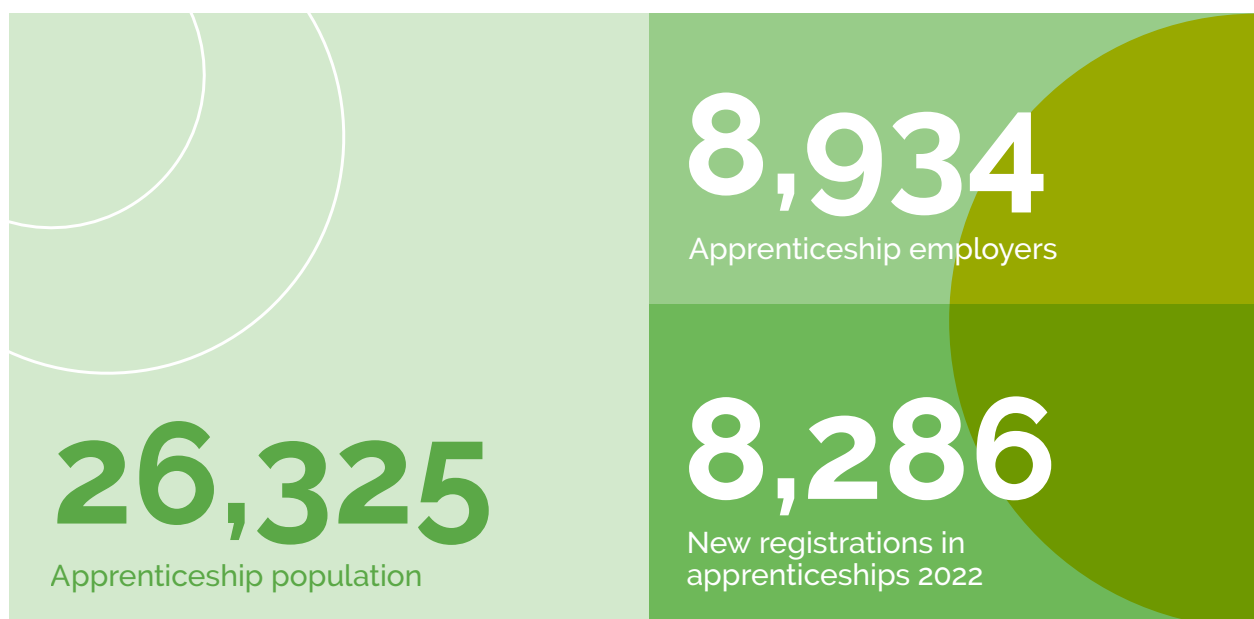
> National Apprenticeship Office activities in 2022

2022 was busy for the National Apprenticeship Office, in its start-up year. A small transition team was established and key goals in the business plan were achieved, including introduction of a new employer grant, an updated gender bursary for employers; establishment of the National Apprenticeship Alliance; launch of new apprenticeship programmes; Generation Apprenticeship consolidation and strategic promotion, and a first ever national Apprentice of the Year awards event.

In addition, there was significant engagement with apprenticeship consortia and other key stakeholders in 2022.

The National Apprenticeship Office published its first annual report for the year, accompanied by an outline of plans for 2023. The report can be found [here](#).

> Apprenticeships 2022 in numbers



New apprenticeships launched in 2022

Hospitality & Food

Bar Manager	Level 7	3 Years
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ICT

Cybersecurity Practitioner	Level 8	2 Years
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Logistics

Transport Operations and Commercial Driver	Level 6	2 Years
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Engineering

Wind Turbine Maintenance Technician	Level 6	3 Years
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Construction Quality and Green Skills

The Construction, Quality, Green Skills team has responsibility for managing and implementing a broad range of national programmes across, Construction, Housing for All and Climate Action.

In 2022, SOLAS issued 125,121 new Safe Pass cards an increase of 36% on 2021. Also in 2022, SOLAS commenced the preparatory work to introduce an alternative Safe Pass renewal system. From 2023, those seeking to renew their Safe Pass may do so by sitting an on-line assessment. The new system was officially launched by Minister Simon Harris TD in December 2022.

During 2022, the SOLAS provider network delivered 3,600 CSCS and QSCS training and assessment events and disseminated 21,317 CSCS and QSCS cards, of which 10,877 were new cards, 9,520 were renewal cards while 920 were replacement cards.

In support of the Housing for All programme, SOLAS is project managing the establishment of Ireland's first Modern Methods of Construction Park in Mount Lucas.

Additionally, SOLAS is overseeing the establishment of six Nearly Zero Energy Buildings (NZEB) in City of Dublin ETB, Cork ETB, Laois Offaly ETB, Limerick Clare ETB, Mayo Sligo Leitrim ETB, and Waterford Wexford ETB.

During 2022, SOLAS developed the Green Skills for **FET Roadmap 2021-2030** which captures some of the key areas for the FET sector in the transition to a green economy and responds to various EU and national directives. The European Green Deal 2019 and the Osnabrück Declaration on Vocational Education and Training 2020, provide the context of the climate and environmental challenges and outline responses specific to the FET sector, while national mandates in relation to green skills are included in Skills for Zero Carbon 2021, Housing for All 2021, Action Plan for Apprenticeships 2021-2025, Programme for Government 2020, Climate Action Plan 2021, and Future Jobs Ireland 2019.

Under the headings of Green Skills for Life, Green Skills for Construction and Green Skills for Careers, Green Skills for FET 2021-2030 responds to these mandates for the duration of their lifespan and sets a strategic direction for green skills initiatives throughout the Irish FET sector covering apprenticeships, traineeships, professional development, reskilling opportunities, and construction programmes.

Enterprise, Employees & Skills

> Skills to Advance (STA)

Over the past four years, Skills to Advance has created and provided quality, flexible upskilling opportunities to over 40,000 employees in the Irish workforce, aimed at developing the skills of people in employment. It targets those have lower skills levels in vulnerable sectors, those who need more opportunities to advance their careers, in order to sustain their employment, avoid displacement or avail of emerging job opportunities. It supports small and medium-sized enterprises (SMEs) who need assistance to develop their workforce and has been rolled out by ETBs across the country.

Over 15,500 employees were upskilled in 2022 with Skills to Advance expanding its reach to more employers by providing over 2,000 upskilling programmes. This policy draws on a vision of the workplace in Ireland where upskilling during one's working life is considered normal practice and has a direct correlation with enhanced job security, higher earnings, and autonomy at work for employees. Firms of all sizes benefit from the resulting productivity and competitiveness of their employees, the economy and industry.

The structure of the Irish workforce continued to change over 2022 in a business environment requiring a workforce that is highly adaptable. To ensure that workers can achieve this flexibility, there is a need for continuous upskilling and reskilling, to not only perform their current tasks, but to take on new work challenges and opportunities to sustain jobs and grow business.

To ensure that agile, relevant workforce upskilling opportunities are available through Skills to Advance, SOLAS leads collaboration with the Education and Training Boards, employer bodies and key stakeholders to design, develop and cascade targeted regional and sectoral initiatives. These initiatives include Leadership and Management, Developing Leaders for Hospitality and Tourism, and a suite of new micro-qualifications in Green Skills, Digital Skills for Business, Aquafarming, Robotics, Business Innovation and Market Development. To increase access to training, courses are provided in person and through blended learning formats.

> eCollege

eCollege is the national online learning service for FET which provides a range of courses in digital and business skills. eCollege courses are fully online, available on a continuous intake basis with no waiting lists and allow flexible times for completion. eCollege continued to provide free online learning services to assist those impacted by COVID-19 in 2022, a move first made available in 2020.

eCollege courses operate on a continuous intake basis, are part-time, and lead to industry recognised qualifications. There were over 20,000 enrolments to the service during 2022.

Key areas of interest were digital skills, project management, and business skills. 2022 saw a reduction of the elevated demand experienced over 2020 and 2021, but a continued pattern of increased demand on pre-pandemic levels. As noted in 2020 and 2021, roughly half of those enrolling on eCollege courses are in employment. These trends indicate recognition amongst learners of online learning as a viable medium for career development and lifelong learning.

> Technology Enhanced Learning (TEL)

SOLAS' Technology Enhanced Learning (TEL) support team provided ongoing support to ETBs in 2022 to integrate technology enhanced learning practices, in particular providing support to the FET Moodle infrastructure. As the sector continued to offer online and blended learning due to COVID-19, the focus was on ensuring the Moodle infrastructure used throughout FET was optimised to meet demand.

Learner Support

The SOLAS Learner Support team works to ensure that FET learners are supported in a consistent manner, with a universal design approach underpinning learning development and delivery. The team works with colleagues across SOLAS and sectoral partners to ensure FET reaches out to and supports the most vulnerable groups in society.

> Supporting Priority Cohorts in FET

Future FET: Transforming Learning emphasises inclusion, skills, and pathways for all learners. To better achieve these aims, Consistent Learner Supports (CLS) are now embedded across Further Education and Training through the Transforming Learning Strategic Performance Agreements 2022 - 2024.

The Learner Support Team supports the FET sector to consider the needs of priority cohorts as detailed in section 6.3 of Future FET: Transforming Learning. ETBs are required by funding parameters to collaborate with local stakeholders, including DSP on provision for marginalised groups.

During 2022, a Supported a Consistent Learner Support (CLS) position paper and guide was developed. This is a key step towards achieving the Future FET: Transforming Learning objectives to provide more consistent learner support across FET, regardless of location or the FET programme type.

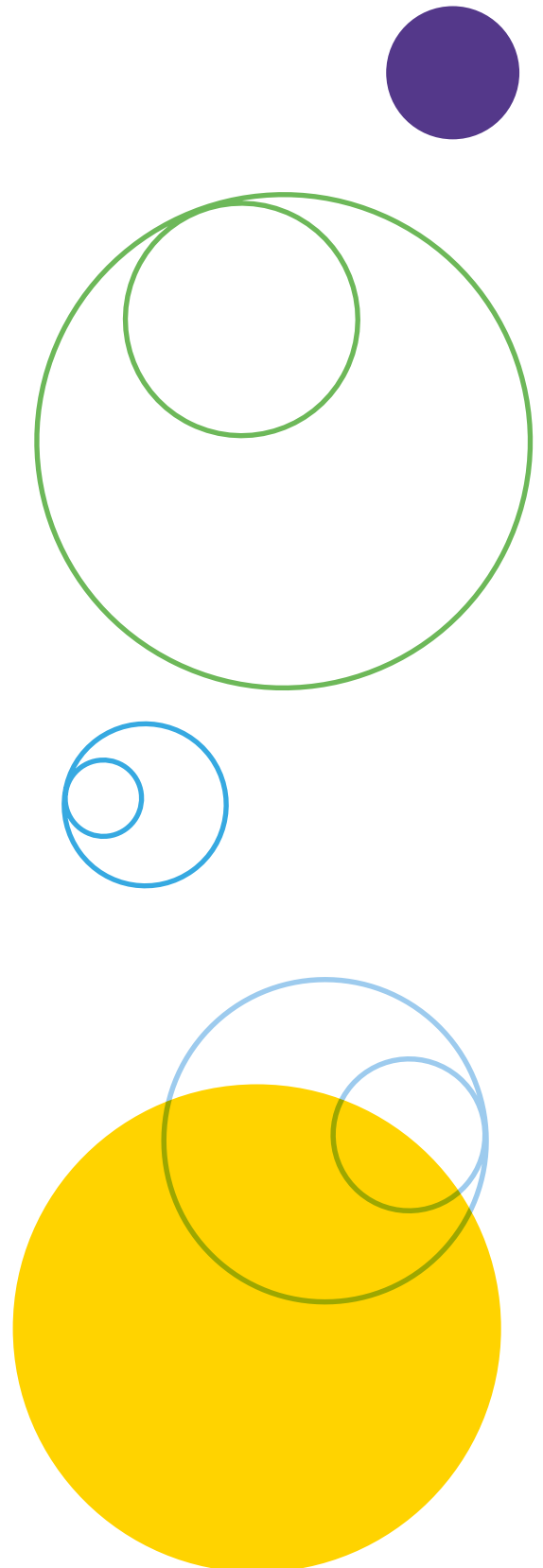
➤ Universal Design for FET

Significant progress is being made in embedding Universal Design for Learning (UDL) Principles in the FET Sector, following the publication of '[UDL for FET Practitioners Guidance for Implementing Universal Design for Learning in Irish Further Education and Training](#)'. This helps support FET practitioners to address variability in learner cohorts and reduce barriers to learning by building flexibility, accessibility, learner voice and choice into the fabric of the FET learning experience. A range of appropriate professional development opportunities are available to practitioners, via ETBI, and through programmes such as the UDL Badge (AHEAD/National Forum for the Enhancement of Teaching and Learning Forum).

➤ Good Practice Guidelines for Sector

The SOLAS Learner Support team has worked with colleagues and sectoral partners to develop a range of resources to assist the FET sector build and maintain inclusive learning environments. ETBs now have a suite of good practice guidelines, toolkits and reports which advance the aims of both Future FET: Transforming Learning and Adult Literacy for Life.

A full suite of resources on initial and ongoing assessment of literacy, numeracy and English language competence is now available in all Education and Training Boards. Guidance documents, guidelines and toolkits and reports are also available for Family Learning, Universal Design for Learning and Inclusion of Learners with Intellectual Disabilities, Numeracy and learning engagement. In all, over 20 resources are being deployed across ETBs and are embedded through the Strategic Performance Agreements and through annual ETB funding allocation parameters and requirements.



> Human Capital Report

What is Human Capital?

Human capital is the sum of knowledge, skills, experience, and social qualities that contribute to a person's ability to perform work in a manner that produces economic value. Research has shown that when you invest in peoples' human capital, organisations benefit and exponentially grow. Human capital is now seen as an extension of Human Resource Management HRM.



The People Team are actualising the ambition to be one of the most innovative Strategic HR Departments in the Public Service by investing in their people and implementing agreed actions set out in both the SOLAS People Strategy 2020-2024 and the SOLAS Cross Organisational Business Plan for 2022

Key areas of focus for the people Team in 2022

- 1 Workforce Planning & Agility
- 2 Highlighting SOLAS as a Learning Organisation



People Team Highlights for 2022

- 82** Recruitment Campaigns in 2022, an increase of 4 campaigns year on year, (excluding NAO activity) which included new entrants, acting appointments, promotions, transfers, and secondments. In addition there were 4 people using the mobility policy, 15 resignations/career breaks, 5 incoming/external secondments and 9 retirements processed.
- 100%** 100% of Senior Leadership Team actively and authentically engaged in succession planning, which is an organisational requirement based on recent succession planning audits completed in 2021.
- 85%** 85% of organisational teams actioning SOLAS 2022 Engagement Survey action plans. In addition, 2 Directors requested additional supports to actively improve their results.
- 63%** 63% increase in specific Learning & Development requirements at team level, Division level and Board level over 2021.

People Team Performance Additional Responsibilities for FET System

"Working Smarter" the establishment of the NAO Office, Adult Literacy for Life (ALL) Programme Office, FET College of the Future (FCotF), Debenhams support & Green Skills.

With the additional responsibilities identified for SOLAS, the People Team began its journey of supporting the creation of new teams, new structures, and recruiting new people to the organisation.

A whole team approach included support of functional specifications, engagement of hiring manager, recruitment support, selection, contract development, secondment /mobility policy enactment, onboarding processes and supports, Learning & Development opportunities, facilities support and introduction and inclusion to the working practices, values and expectations in SOLAS.

Planning the Future of Work in SOLAS

In 2022, the SOLAS Blended Working Policy was developed for all staff in SOLAS, with implementation in 2023, following on from a successful re-introduction of staff to the workplace.



Onboarding/Offboarding (Incl. Pensions)

As we continue to grow as an organisation, we have actively streamlined our practices, including our Onboarding & Offboarding (pensions) Processes in SOLAS.

1,487

Pensioners under SOLAS, with a range of complex supports required (eg increases/new pensioners).

275

Individual queries processed, needing individual care and attention, given the complex situations.

32

32 new entrants with full onboarding process. Not including internal movements, which requires additional supports.

12

9 new pensioners in 2022 (plus 3 deferred). Sadly we lost 63 pensioners and processed 27 spouse pensions.

People Strategy Strategic Pillars

Strategic Pillar 1: **Making Work Better**

Strategic Pillar 2: **Create an environment for talent to thrive**

Strategic Pillar 3: **Develop a culture of excellence which reinforces pride in SOLAS**

Key Areas of Focus

- Strengthen Engagement
- Promote Wellbeing
- Employer of Choice

- Develop people
- Support performance
- Succeed at succession

- Champion Change
- Great Employee Experience
- Diversity & Inclusion

- Policies & Procedures Framework
- SOLAS Employee Engagement Survey
- SOLAS Wellbeing Strategies
- Corporate Social Responsibility
- Recruitment & Selection Improvement

- Performance & Development Process (PDP)
- SOLAS Learner Academy: Learning & Development Strategy
- SOLAS Coaching Model
- Learning Management System (LMS)
- Succession Planning Improvement (Talent Mgmt.)

- Public Sector Duty Requirements
- Values Led Approach
- Diversity & Inclusion Strategy
- Change Management Framework

Key Enabling Pillar: Evolve to Lead

Key Areas of Focus

- Structure Refresh
- Game changing Leaders

- Great people managers
- Strategic HR – Partnering for performance

- Organisational Restructure/Refresh Ways of Working (Workforce Plan)
- External CPD Support System
- External Staffing Framework Support
- People Team Structure

- Strategic Business Partnership Structure
- Female Leadership Development Programme
- Continuous Improvement
- Measurement & Evaluation

Corporate Social Responsibility

SOLAS, through its Corporate Social Responsibility Statement (CSR), seeks to fulfil all its legislative, ethical, and social obligations. Our statement, its actions and initiatives are supported and endorsed by the Board and Senior Leadership Team of SOLAS. Through our CSR, we aspire to positively contribute to the achievement of the Sustainable Development Goals to ensure we leave a better society and a more sustainable planet for the future.

The following are a few of our 2022 highlights:

Our workplace

Development of a more robust Wellbeing Model ensuring that we are focused on mental, physical, environmental, and financial health.

Our community

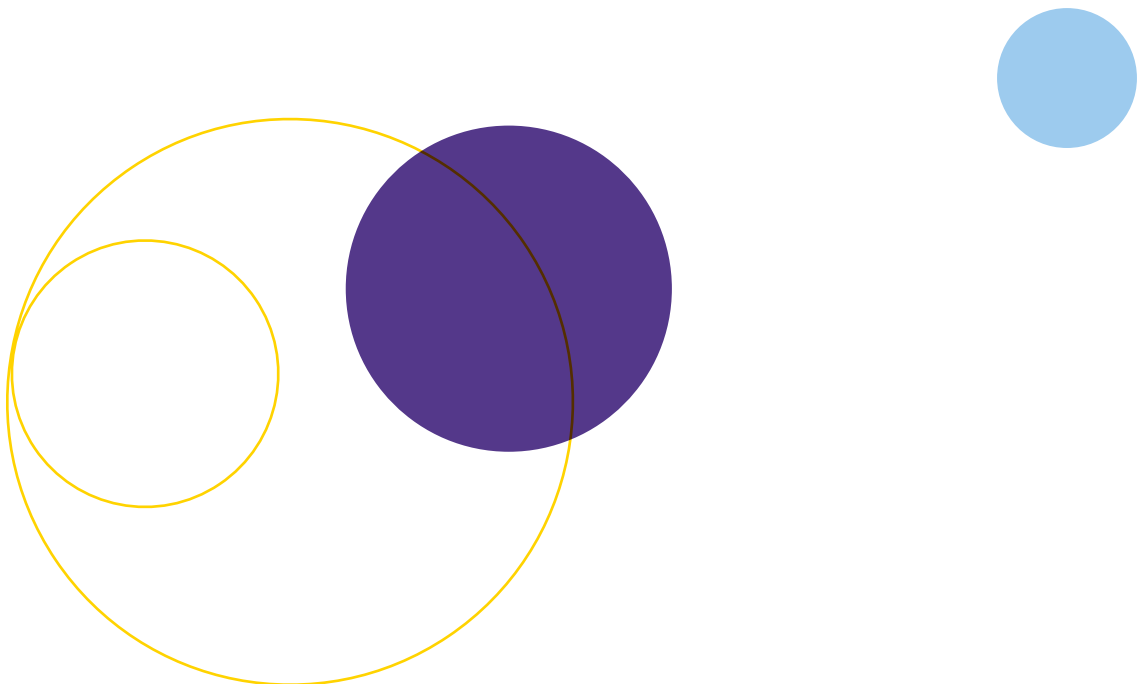
Partnering with the Northeast Inner-City Consortia (NEIC), to link directly with our neighbourhood schools and youth projects. We provided inputs on apprenticeship, recycled equipment at The Cavan Centre, and staff volunteered to a 'fairy garden' on the Cavan Centre's premises.

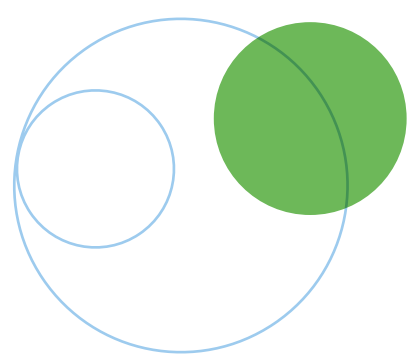
Our planet

Operating under the guidance of Climate Action Plan 2021, we developed the SOLAS Sustainability Series. This was in collaboration with An Post and DCU, The Marine Institute, Teagasc, Zero Waste Alliance Ireland (ZWAi) and the Irish Wildlife Trust and consisted of five webinars:

- Transport (An Post and DCU)
- Marine and Coast (The Marine Institute)
- Sustainable Food (Teagasc)
- Waste and Water (Zero Waste Alliance Ireland)
- Biodiversity (Irish Wildlife Trust).

For 2023, we aim to review our CSR Statement to ensure that as a public sector body we are showing leadership, compliance and creating shared value in our collaboration with all stakeholders.





Corporate Governance

> Legislative Mandate

SOLAS (An tSeirbhís Oideachais Leanúnaigh agus Scileanna) – Further Education and Training Authority was established on 27th October 2013 under the Further Education and Training Act 2013.

Under the Further Education and Training Act 2013, the general functions of SOLAS are defined as:

- (a) prepare and submit to the Minister for Further and Higher Education, Research, Innovation and Science a strategy in respect of the provision of FET.
- (b) promote an appreciation of the value of FET.
- (c) consult with the Minister for Social Protection, the Minister for Jobs, Enterprise and Innovation and employers from time to time for the purpose of determining which, or which classes of, FET programmes should be the subject of advances by An tSeirbhís.
- (d) advance moneys to Education and Training Boards and other bodies engaged in the provision of FET programmes.
- (e) provide or arrange for the provision of training and retraining for employment and to assist in and co-ordinate the provision of such training by persons other than An tSeirbhís.
- (f) assess whether or not Education and Training Boards, and other bodies engaged in the provision of FET programmes, to whom moneys have been advanced perform their functions in an economic, efficient, and effective manner.
- (g) promote, encourage, and facilitate the placement of persons belonging to such class or classes of person as may be specified by the Minister for Social

Protection after consultation with the Minister for Further and Higher Education, Research, Innovation and Science in FET programmes that are funded, in whole or in part, out of public moneys.

- (h) promote co-operation between Education and Training Boards and other bodies involved in the provision of FET and programmes.
- (i) promote equality of opportunity in relation to the provision of FET.
- (j) develop and facilitate the development of new and existing FET programmes including the establishment of systems designed to monitor the quality of the education and training concerned for the purpose of ensuring that those programmes serve their purpose.
- (k) provide or assist in the provision of training to persons charged with the delivery of FET programmes in respect of which moneys have been advanced by An tSeirbhís under section 21.
- (l) conduct, or arrange for the conduct of, research as respects any matters relating to the functions of An tSeirbhís; and
- (m) advise the Minister in relation to any matter connected with the functions of An tSeirbhís.

In addition to its core functions as defined under the FET Act 2013, SOLAS also retains legislative responsibility for Apprenticeship and construction-related programmes i.e., Safe Pass, CSCS and QSCS.

➤ Code of Practice for Governance of State Bodies

The Code of Practice for the Governance of State Bodies 2016, which superseded the 2009 code came into effect in September 2016. It has been adopted by SOLAS and processes have been put in place to ensure that all aspects of SOLAS operations comply with the requirements of the Code.

➤ Performance Delivery Agreement

SOLAS has an annual performance delivery agreement in place with the Department of Further and Higher Education, Research, Innovation and Science which sets out: the respective roles and functions of DFHERIS and SOLAS regarding further education and training; service commitments; corporate governance and financial accountability framework; and monitoring and reporting arrangements.

➤ Corporate Health and Safety

SOLAS complies with its statutory responsibilities under the Health, Safety and Welfare at Work Act 2005 and all regulations under this Act. SOLAS' objective is to provide a safe and healthy work environment for all staff and clients and to meet its responsibilities to other persons, including members of the public who may be affected by its operations. SOLAS management co-ordinates and ensures compliance with its Safety Policy Statement through the implementation of the Safety Management System across the organisation. In response to the COVID-19 global pandemic, SOLAS developed and implemented a comprehensive plan to put in place policies and procedures to protect staff and clients. This included facilitating the ability to work remotely and relevant safety measures in the workplace. This followed best practice in line with the government Work Safely Policy and Procedures and Health and Safety Authority (HSA) guidelines.

➤ Risk

SOLAS, through its Risk Management Policy, is committed to the implementation of a coherent, effective, and efficient framework for managing risk throughout the organisation. It also provides a proactive and structured approach to identifying, managing, and reporting the risks faced by the organisation. The Board of SOLAS is ultimately responsible for risk management under the Code of Practice for the Governance of State Bodies (2016). The Board has delegated authority to the Audit & Risk Committee (ARC) regarding the monitoring, review, challenging and oversight of the Risk Management Framework and Process. Identified significant risks to the organisation are documented in the SOLAS Corporate Risk Register and as part of the Risk Management Process the Corporate Risk Register is reviewed by the ARC three times yearly and presented to the Board for review at least once a year.

➤ Data Protection Acts, 1988, 2003 and 2018/General Data Protection Regulation (GDPR)

The Data Protection Acts are designed to protect the privacy of individuals' personal data. The Acts provide individuals with the right to obtain a copy of all personal data relating to them which is held by the Data Controller. SOLAS is a designated Data Controller and complies fully with the legislation.

SOLAS is committed to ensuring the Lawful, Fair and Transparent processing of Data Subjects Personal Data using appropriate technical and organisational measures. We take all reasonable steps to secure and protect Data Subjects personal Data while complying with Data Protection Law. Some of the steps taken to secure Data Subjects personal data include the appointment of a Data Protection Officer; provision of staff training re data protection; the preparation of privacy notices; third party processing contracts and non-disclosure agreements in respect of SOLAS activities; the

preparation of GDPR policies and procedures including a Data Protection Notice; a Data Protection Policy; a Public Privacy Notice; Data Subject Data Protection procedures and the development and implementation of a GDPR compliance programme.

> Protected Disclosure Act 2014

In 2022, there were no matters raised under the Protected Disclosures Act 2014.

> Energy Efficiency and Environmental Policy Statements

In June 2001, the Government issued a Memorandum requiring all State Agencies to outline, in their Annual Report, measures being taken to reduce energy usage, where they have responsibility for new premises or major refurbishment of buildings and/or in buildings occupied by them. Under Statutory Instrument (SI) 542 European Communities (Energy End-Use Efficiency and Energy Services) Regulations 2009, the public sector has specific energy reporting obligations.

SOLAS is committed to contributing to the achievement of verifiable energy efficiency savings of 50% in the Public Sector by 2030 in line with the Public Sector Energy Efficiency Strategy. In partnership with the Sustainable Energy Authority of Ireland (SEAI), SOLAS actively reports and monitors its energy usage, and puts in place strategies and actions to achieve and exceed, where possible, targeted savings.

SOLAS recognises its duty to ensure that its operations and activities have minimal impact on the local and wider environment. Through the Waste Management System, and in conjunction with the Waste Management Contractor, SOLAS has implemented actions that ensure a high level of recycling waste material, minimising waste to landfill. SOLAS is committed to good

practice in terms of environmental awareness and green procurement practices, where possible.

The priorities in 2022 will carry on into 2023 including the monitoring and control of energy costs, energy auditing, a focus on energy efficiencies and savings when procuring equipment and implementation of Energy Efficiency Design for any relevant projects that may arise.

> SOLAS – Public Sector Equality and Human Rights Duty

The Public Sector Equality and Human Rights Duty (the Duty) places a statutory obligation on public bodies to eliminate discrimination, promote equality of opportunity and protect the human rights of those to whom they provide services and staff when carrying out their daily work.

In July 2021, SOLAS embarked on the beginning of the journey to implement its Public Sector Duty obligations. A cross organisation working group consisting of fifteen staff from all three Divisions work, together with Values Lab, to embed the Duty in SOLAS.

There are three steps in the process of implementing the Duty – Assess, Address and Report on an annual basis.

The four key moments identified for 2022 were:

- Development of a terms of reference or any framework document for the National Programme Office to be established and the strategy to be developed for implementation of the Adult Literacy for Life Strategy, in particular, regional action plans.
- The preparation of the template for the Strategic Performance Agreements with ETBs, including a focus on the parameters for the funding application.

- The reviews planned of specific human resource policies during 2022.
- A review process in relation to procurement policies and procedures, in particular grant aid agreements, and exploring a view in relation to other forms of contractual arrangements.

In addition, our Communication Team is progressing a communication plan to reflect our commitment to the Duty.

> Ethics in Public Office Act, 1995 and Standards in Public Office Act, 2001

SOLAS became subject to the Ethics in Public Office Act, 1995 and Standards in Public Office Act, 2001 with effect from 29th January 2015.

> Freedom of Information (FOI) Act, 2014

The provisions of the Freedom of Information Act 2014 apply to SOLAS. The Act establishes three statutory rights:

- A legal right for each person to access information held by public bodies
- A legal right for each person to have official information relating to him/herself amended where it is incomplete, incorrect, or misleading, and
- A legal right to obtain reasons for decisions affecting oneself.

In 2022, SOLAS received 34 requests for information under the FOI Act.

> Official Languages Act

The Official Languages (Amendment) Act 2021 (2021 Act) was enacted in December 2021, to introduce changes to the Official Languages Act 2003 (2003 Act).

Across 2022, SOLAS has engaged with the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media and the Language Commissioner on a regular basis to ensure SOLAS is compliant with the requirements set out in the Act.

> Prompt Payment of Accounts Act, 1997

The Board of SOLAS has overall responsibility for the organisation's compliance with the Prompt Payment of Accounts Act, 1997. The European Communities (Late Payment in Commercial Transactions Regulations, 2012) introduced significant amendments to the Prompt Payment requirement as contained in the Act.

The Board has delegated this responsibility to SOLAS management. The system of internal financial control incorporates such controls and procedures that are considered necessary to ensure compliance with the Act. The organisation's system of internal control includes accounting and computer controls designed to ensure the identification of invoices and contracts for payment within the prescribed payment dates. These controls are designed to provide reasonable, though not absolute, assurance against non-compliance with the Act. The Board is satisfied that in 2022, SOLAS complied with the provisions of the Act in all material respects. In total, a sum of €517.82 was paid in relation to late payment interest penalties.

> SOLAS Board



Sean Aylward

Former Secretary-General at the Department of Justice and Former Chief Executive Officer at the Bar of Ireland



Siobhan O'Shea

Director, Indeed



Kevin Marshall

Head of Learning & Skills, Microsoft Ireland



Orla Coughlan

Management Consultant and Non-Executive Director



Paul Cremmins

Director, Suir Engineering



Yvonne McNulty

Partner, Brightwater Executive



Niamh O'Reilly

Chief of Staff, Maynooth University



Catrina Sheridan

Founder, Non-Executive Chair, Nafasi



Andrew Brownlee

SOLAS Chief Executive Officer (*ex-officio*)

Changes in 2022

The terms of office of four members of the Board concluded in October 2022 including Seán Burke, Patricia Carey, Patrick J Dwyer, and Cecilia Munro.

Catrina Sheridan was re-appointed for a second term of office in October 2022.

Kevin Marshall and Siobhan O'Shea were appointed to the Board in July 2022.

> Governance Statement and Board Members' Report

The Governance Statement and Board Members' report is presented in accordance with the Code of Practice for the Governance of State Bodies 2016 and with guidelines issued in November 2017.

> Governance

The Board of SOLAS was established under the Further Education and Training Act, 2013. The functions of SOLAS are set out in sections 7, 8 and 9 of this Act. The functions of the Board are set out in the Schedule of Matters reserved for the Board. The Board is accountable to the Minister for Further and Higher Education, Research, Innovation and Science and is responsible for ensuring good governance. It performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of SOLAS are the responsibility of the CEO and the SOLAS senior leadership team. The CEO and SOLAS senior leadership team follow the broad strategic direction set by the Board and ensure that all Board Members have a clear understanding of the key activities and decisions related to the entity and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of SOLAS.

> Board Responsibilities

The work and responsibilities of the Board are set out in the Schedule of Matters Reserved for the Board. Standing items considered by the Board include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Section 31(1) of the Further Education and Training Act, 2013 requires the Board of SOLAS to keep, in such form as may be approved by the Minister for Further and Higher Education, Research, Innovation and Science, with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it. In preparing these financial statements, the Board of SOLAS is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with section 31(2) of the Further Education and Training Act, 2013.

The Board is responsible for approving the annual Further Education and Training (FET) Services Plan and budget.

The SOLAS 2022 budget was approved by the Board at its meeting on 22nd March 2022.

The Further Education and Training Services Plan 2022 and associated budget was approved by the Board at its meeting on 28th April 2022 with further updates to the plan approved by the Board at its meeting on 8th June 2022. A review of the FET Services Plan and budget was carried out by the Board at its meeting on 15th September 2022. Final allocations were approved by the Board at its meeting on 15th December 2022.

At its 22nd March 2022 meeting, the Board approved the Capital Plan 2022 with updates provided and approved at each of the subsequent Board meetings during the year.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of SOLAS give a true and fair view of the financial performance and the financial position of SOLAS at 31st December, 2022.

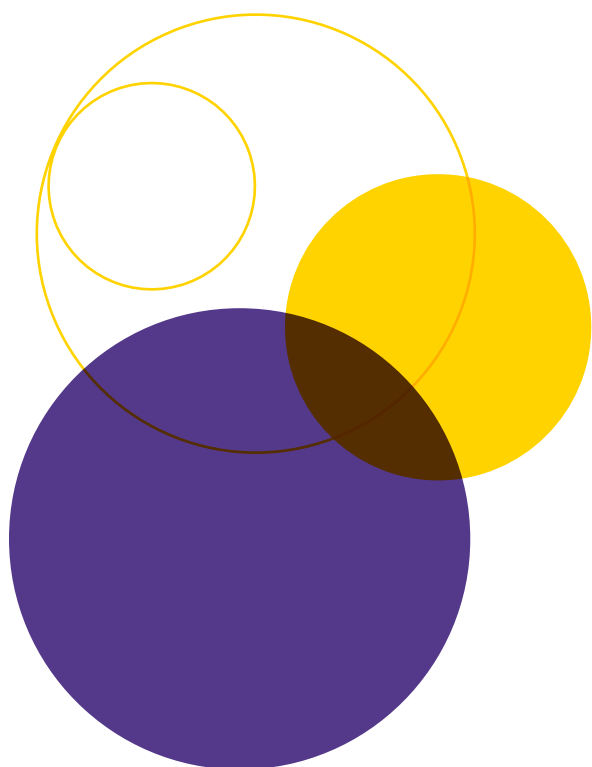
> Board Structure

The Board consists of a chairperson and 12 ordinary members, appointed by the then Minister for Education and Skills and since 2020, the Minister for Further and Higher Education, Research, Innovation and Science. At the start of 2022, two vacancies remained on the Board following the departure of Mr. Darragh J. Loftus on conclusion of his term of office on 26 October, 2021 and included an earlier vacancy carried forward from 2021. On 6th July, 2022, the Minister for Further and Higher Education, Research, Innovation and Science, Simon Harris, TD appointed two new Board members – Kevin Marshall and Siobhan O'Shea to the Board.

During 2022, a further five (5) vacancies arose following the end of terms of office of Board members including, Seán Burke, Patricia Carey, Patrick J. Dwyer, Cecilia Munro, and Catrina Sheridan on 26th October 2022. Catrina Sheridan was reappointed to the Board for a second term of office on 27th October, 2022. The Department of Further and Higher Education, Research, Innovation and Science are engaging with the Public Appointment Service to fill the current vacancies and this process is expected to be concluded in early 2023.

The SOLAS Chief Executive Officer is an *ex-officio* member of the Board. The duration of each Board member's tenure is determined by the appointing Minister.

The Board met on eight occasions in 2022.



The table below details Board members and their date of appointment:

Board Member	Role	Date Appointed
Seán Aylward	Chairperson	13.11.19
Seán Burke	Ordinary Member	27.10.17 (<i>Term of office ended 26.10.22</i>)
Patricia Carey	Ordinary Member	27.10.17 (<i>Term of office ended 26.10.22</i>)
Orla Coughlan	Ordinary Member	25.03.19
Paul Cremmins	Ordinary Member	25.03.19
Patrick J. Dwyer	Ordinary Member	27.10.17 (<i>Term of office ended 26.10.22</i>)
Yvonne McNulty	Ordinary Member	01.07.19
Cecilia Munro	Ordinary Member	27.10.17 (<i>Term of office ended 26.10.22</i>)
Niamh O'Reilly	Ordinary Member	25.03.19
Catrina Sheridan	Ordinary Member	27.10.17 (<i>Term of office concluded on 26.10.22. Reappointed for a second term on 27.10.22</i>)
Andrew Brownlee	CEO <i>Ex-officio Member</i>	02.09.19
Siobhan O'Shea	Ordinary Member	06.07.22
Kevin Marshall	Ordinary Member	06.07.22

**There are four current vacancies on the Board of SOLAS following the end of the terms of office of Seán Burke, Patricia Carey, Patrick J. Dwyer, and Cecilia Munro on 26th October 2022.

Section 4.6 of the Code of Practice for the Governance of State Bodies 2016 obliges the Board to undertake an Annual Review of its performance and to undertake an external evaluation at least every three years. An external evaluation of the Board was undertaken in 2022 with the findings considered by the Board at a dedicated meeting on 22nd May 2022.

The Board has three Committees:

1. Audit and Risk Committee

The Committee consists of three Board members and one independent member. The role of the Audit and Risk Committee is to support the Board in relation to its responsibilities for issues of risk, control and

governance and associated assurance. The Committee is independent from the financial management of the organisation. In particular, it ensures that the internal control systems, including audit activities, are monitored actively and independently. The Committee reports to the Board after each meeting and formally in writing annually.

The members of Committee are:

- Niamh O'Reilly – Committee Chairperson
- Cecilia Munro – Committee Chairperson to 26th October 2022
- P.J. Dwyer to 26th October 2022

- Siobhan O'Shea from 24th November 2022
- Catrina Sheridan from 24th November 2022
- Peter Buckley - Independent Member
- Seán Aylward – SOLAS Board Chairperson – temporary membership from 6th September 2022.

Changes in 2022

- Cecilia Munro concluded her term of office as a Board member and Chairpersonship of the Audit and Risk Committee on 26th October 2022.
- Niamh O'Reilly, Board member, was nominated as Chairperson on 24th November 2022 to succeed Cecilia Munro.
- P.J. Dwyer, Board member, concluded his term of office as a Board member and as a member of the Audit and Risk Committee on 26th October 2022.
- Siobhan O'Shea, Board member, was appointed to the Committee on 24th November, 2022.
- Catrina Sheridan, Board member, was appointed to the Committee on 24th November 2022.
- Seán Aylward, SOLAS Board Chairperson, joined the Committee on a temporary basis on 6th September 2022 ahead of the appointment of new members.
- Yvonne McNulty resigned from the Audit and Risk Committee on 31st May 2021 and will be nominated to a new Committee in 2023.

There were four (4) meetings of the Audit and Risk Committee held in 2022.

2. Strategic Planning Committee

The Committee consists of three Board members. The role of the Strategic Planning Committee is to maintain a strategic focus on both the SOLAS Further Education and Training Strategy and the SOLAS Corporate Plan in the

exercise of the organisation's functions and the conduct of its business. The Committee provides oversight on the implementation and evolution of the SOLAS Corporate Plan in the context of the Further Education and Training Strategy and other SOLAS responsibilities.

The members of Committee are:

- Niamh O'Reilly, Chairperson to 30th November 2022
- Seán Burke to 26th October 2022
- Patricia Carey to 26th October 2022
- Paul Cremmins
- Kevin Marshall from 24th November 2022

3. Workforce and Organisational Development Committee

The Committee consists of two Board members. The role of the Committee is to provide advice and assurance to the Board on all matters relating to workforce and organisational development including areas relating to human resources including remuneration, workforce monitoring and planning and development of staff; organisational development; equality and diversity including strategy, policy, and monitoring within the organisation. The members of the Workforce and Organisational Development Committee are:

- Orla Coughlan - Chairperson
- Catrina Sheridan

There was one (1) meeting of the Workforce and Organisational Development Committee held in 2022.

Schedule of Attendance, Fees, and Expenses

A schedule of attendance at the Board and Committee meetings for 2022 is set out below including expenses received by each member.

In accordance with the requirements of Paragraph 1.4(iv) of the Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements 2016, fees and expenses paid to the Board in the year ended 31 December 2022 are disclosed hereunder.

With effect from 1st November 2022 and in line with Section 13 of the Further Education and Training Act 2013 and Section 2 of the Annex Remuneration and Superannuation of the Code of Practice for the Governance of State Bodies

2016, the Board of SOLAS are paid Board Fees. The One Person, One Salary principle applies meaning that public servants and public sector employees who sit on state boards may not be paid board fees.

Number of meetings scheduled/Meetings Attended	Board	Date on which Board Members were appointed	Audit & Risk Committee	Strategic Planning Committee	Workforce and Organisational Development Committee	Fees 2022* €	Expenses 2022 €
Number of meetings held in 2022	8		4	4	1		
AYLWARD, Seán	8/8	13.11.19	2/2	-	-	3,420	0
BURKE, Seán	6/6	27.10.17 (Second Term of Office ended on 26.10.22)	-	3/3	-	0	0
CAREY, Patricia	6/6	27.10.17 (Second Term of Office ended on 26.10.22)	-	1/3	-	0	0
COUGHLAN, Orla	7/8	25.03.19	-	-	1/1	1,995	3,579
CREMMINS, Paul	7/8	25.03.19	-	4/4	-	1,995	0
DWYER, Patrick J.	4/6	27.10.17 (Term of Office ended on 26.10.22)	3/3	-	-	0	0
MARSHALL, Kevin	3/3	06.07.22	-	1/1	-	1,995	0
MCNULTY, Yvonne	6/8	01.07.19	-	-	-	1,995	36
MUNRO, Cecilia	4/6	27.10.17 (Second Term of Office ended on 26.10.22)	2/3	-	-	0	0
O'SHEA, Siobhan	2/2	06.07.22 (Commenced 15.09.2022)	1/1	-	-	1,995	0
O'REILLY, Niamh	8/8	25.03.19	0/1	4/4	-	0	0
SHERIDAN, Catrina	6/8	27.10.17 (Term of Office concluded on 26.10.22. Reappointed for a second term on 27.10.22)	1/1	-	1/1	1,995	0
BROWNLEE, Andrew	8/8	02.09.19	-	-	-	0	0
Total						15,390	3,615

* Board fees cover the period November 1st to December 31st 2022 when fees were introduced.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that SOLAS – Further Education and Training Authority has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions. The following consultancy costs were charged to overheads:

	2022 €	2021 €
Legal (general legal advice)	362,959	259,731
Financial/actuarial advice	11,931	12,020
Human Resources & Pension	19,970	25,511
Business improvement/ICT	229,313	181,936
Other	117,744	27,806
Total Consultancy Costs	741,917	507,004
<i>Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves</i>	<i>741,917</i>	<i>507,004</i>

The following consultancy costs were charged to direct programme costs in 2022:

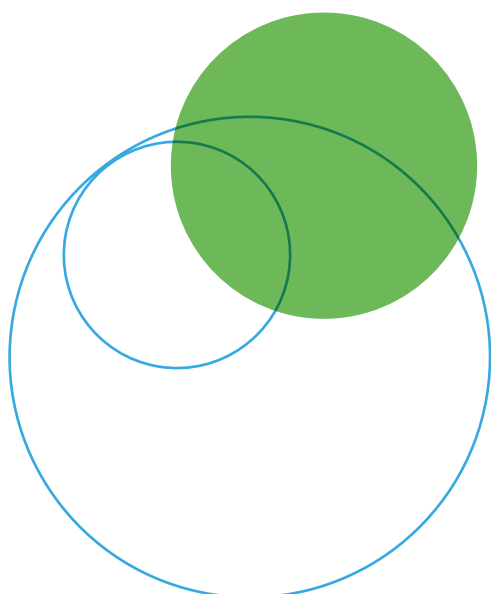
	2022 €	2021 €
Legal (general legal advice)	91,107	0
Financial/actuarial advice	0	0
Human Resources	0	0
Business improvement/ICT	65,741	4,400
Other	7,795	37,000
Total Consultancy Costs	164,643	41,400
<i>Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves</i>	<i>164,643</i>	<i>41,400</i>

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, conciliation and arbitration proceedings, and settlements relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by SOLAS which is disclosed in Consultancy costs above.

	2022 €	2021 €
Legal fees of SOLAS – legal proceedings*	43,113	(7,190)
Counterparty legal fees – legal proceedings	0	0
Conciliation and arbitration payments	0	0
Settlements*	0	0
Total#	43,113	(7,190)

* The negative figure for legal proceedings in 2021 relates to an accrual in 2020 which did not fully materialise in 2021.



Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2022 €	2021 €
Domestic		
– Board*	6,491	0
– Employees •	163,760	29,491
International		
– Board	0	0
– Employees◇	7,660	1,025
Total	177,911	30,516

* Domestic travel and subsistence of €3,615 paid directly to Board members and €2,876 paid on behalf of Board members. No payments in 2021.

• Domestic travel and subsistence paid directly to staff members in 2022 and 2021.

◇ Travel and subsistence of €4,963 paid directly to staff in 2022 (2021: €773) and €2,694 paid by SOLAS on behalf of staff (2021: €252).

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2022 €	2021 €
Staff Hospitality /Wellbeing	41,577	26,234
Client Hospitality	36,624	1,746
Total	78,201	27,980

Statement of Compliance

SOLAS is in full compliance with the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016.

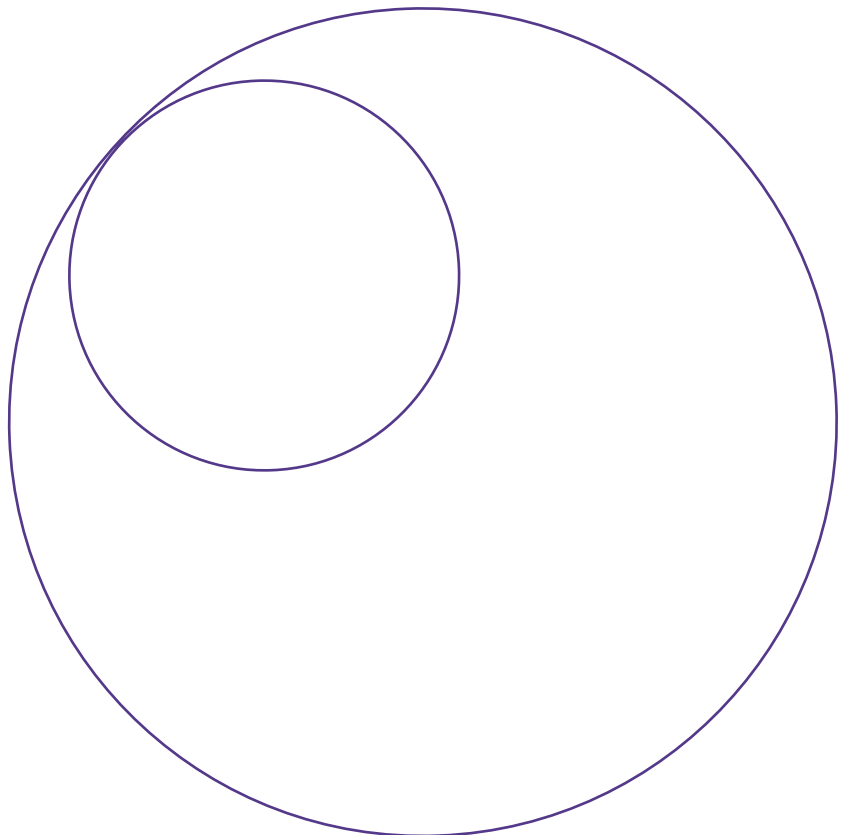
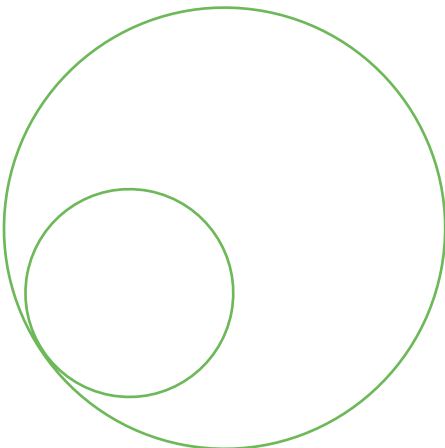
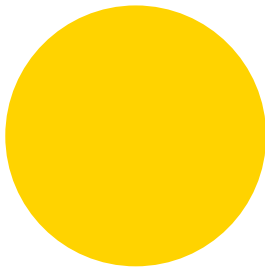
Signed:

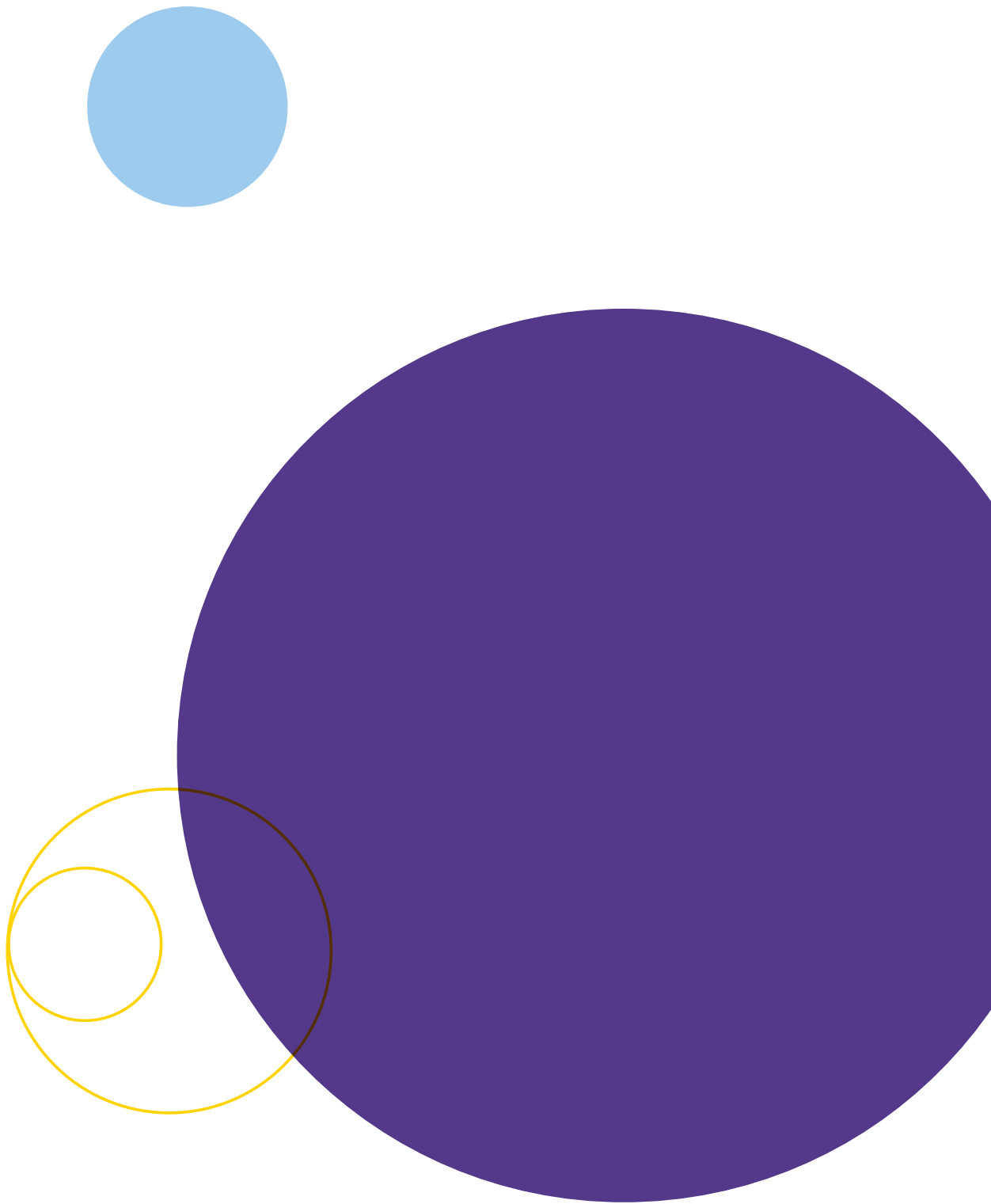


Seán Aylward
Chairperson, SOLAS
Date: 25 May, 2023



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 25 May, 2023



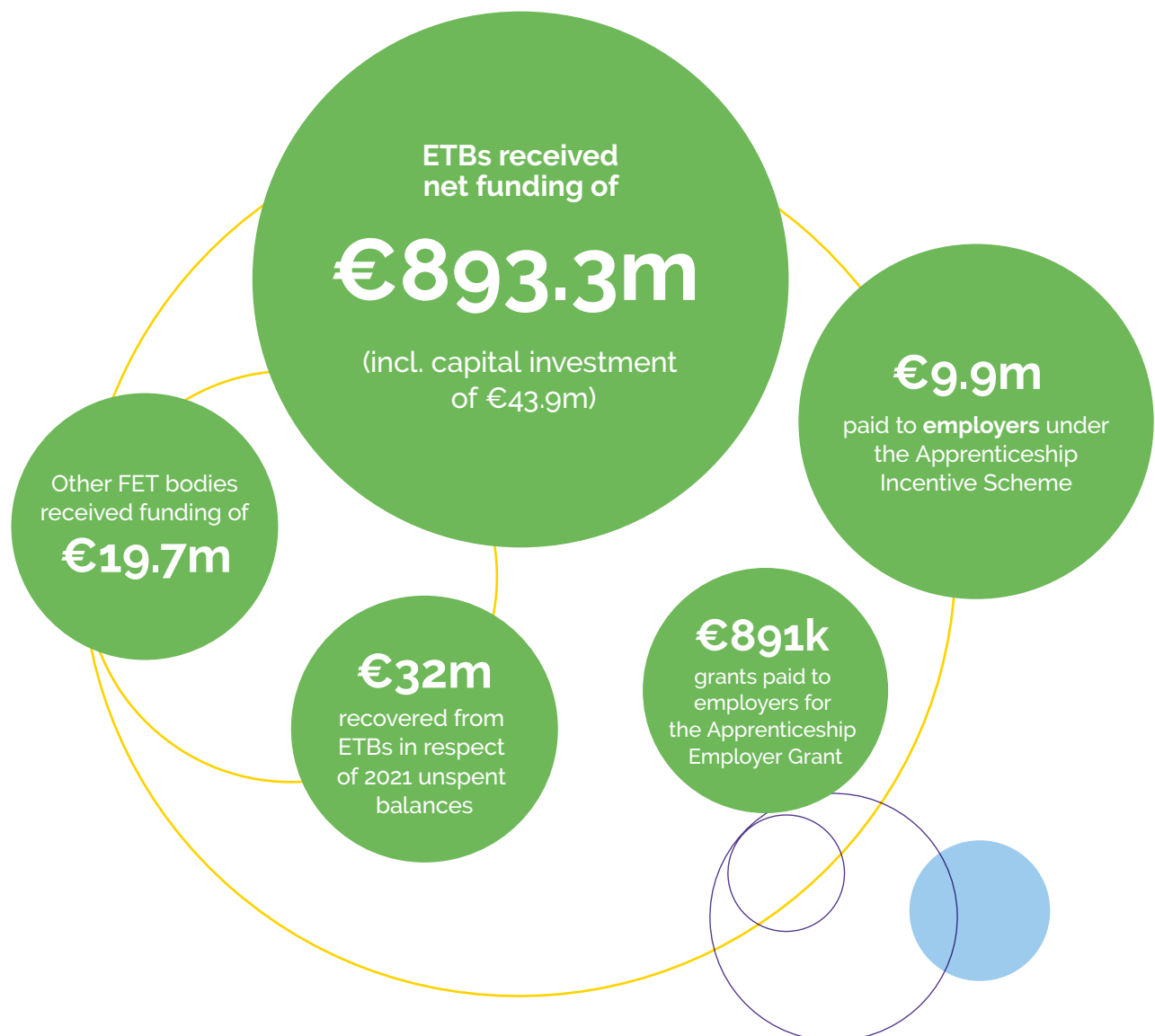


> SOLAS Finances 2022

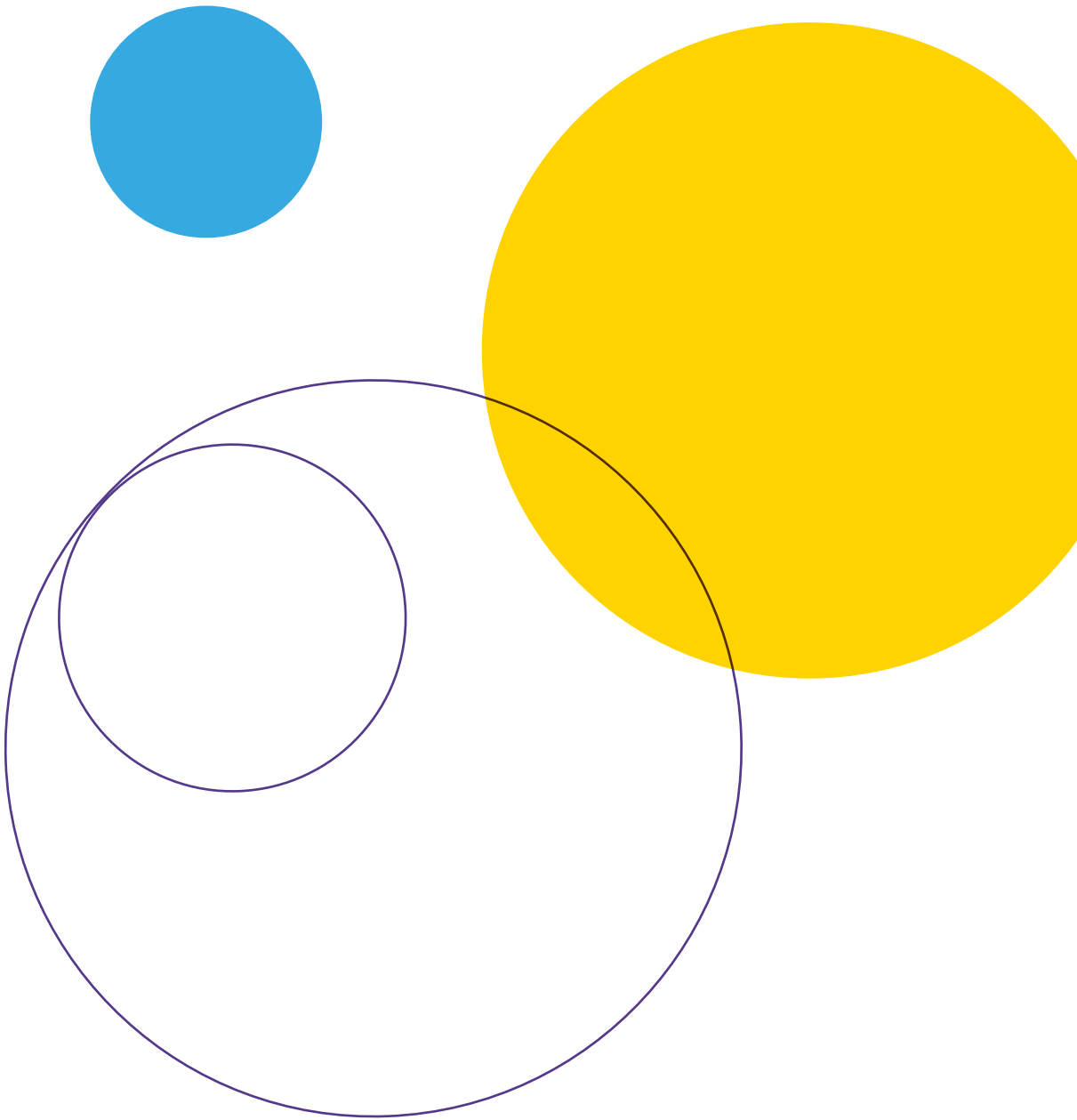
Our Financial highlights in 2022 include Non-Capital grants disbursed to ETBs amounting to €849.409m and Capital Grants amounting to €43.896m. €19.677m has been disbursed to other FET providers, €9.925m to Employers under the Apprenticeship Incentivisation Scheme and €891k under the Apprenticeship Employer Grant.

The Finance team continued to provide SOLAS with timely financial, management accounting and procurement services in line with legislation and best practice. SOLAS is designated as an Intermediate Body for the European Social Fund (ESF) operational programmes.

The European Social Fund provides funding for a range of Further Education and Training programmes such as Adult Literacy, Back to Education Initiatives, Specific Skills Training, Bridging, and Traineeship programmes. Community Training Centres and Youthreach programmes receive funding from the European Social Fund and the Youth Employment Initiative (YEI). The European Social Fund (ESF) and the Youth Employment Initiative (YEI) are making a very significant contribution to the above mentioned FET programmes in Ireland with an average of €60m per annum over the previous seven year ESF Programme for the Employability Inclusion and Learning (PEIL) 2014-2020.



Financial Statements



Statement of Responsibilities of SOLAS

Under the Further Education and Training Act 2013, An tSeirbhís Oideachais Leanúnaigh agus Scileanna (SOLAS) was established with effect from 27 October, 2013.

Under the Further Education and Training Act 2013, the general functions of SOLAS are defined as:

- (a) prepare and submit to the Minister a strategy in respect of the provision of further education and training;
- (b) promote an appreciation of the value of further education and training;
- (c) consult with the Minister for Social Protection, the Minister for Jobs, Enterprise and Innovation and employers from time to time for the purpose of determining which, or which classes of, further education and training programmes should be the subject of advances by An tSeirbhís;
- (d) advance moneys to Education and Training Boards and other bodies engaged in the provision of further education and training programmes;
- (e) provide, or arrange for the provision of, training and retraining for employment and to assist in and coordinate the provision of such training by persons other than An tSeirbhís;
- (f) assess whether or not Education and Training Boards and other bodies engaged in the provision of further education and training programmes, to whom moneys have been advanced, perform their functions in an economic, efficient and effective manner;
- (g) promote, encourage and facilitate the placement of persons belonging to such class or classes of person as may be specified by the Minister for Social

Protection after consultation with the Minister for Further and Higher Education, Research, Innovation and Skills, in further education and training programmes that are funded, in whole or in part, out of public moneys;

- (h) promote cooperation between Education and Training Boards and other bodies involved in the provision of further education and training programmes;
- (i) promote equality of opportunity in relation to the provision of further education and training;
- (j) develop and facilitate the development of, new and existing further education and training programmes including the establishment of systems designed to monitor the quality of the education and training concerned for the purpose of ensuring that those programmes serve their purpose;
- (k) provide, or assist in the provision of, training to persons charged with the delivery of further education and training programmes in respect of which moneys have been advanced by An tSeirbhís;
- (l) conduct, or arrange for the conduct of, research as respects any matters relating to the functions of An tSeirbhís; and
- (m) advise the Minister in relation to any matter connected with the functions of An tSeirbhís.

SOLAS is required under section 31(1) of the Further Education and Training Act 2013, to prepare annual accounts, as may be approved by the Minister for Further and Higher Education, Research, Innovation and Science, with the consent of the Minister for Public Expenditure and Reform.

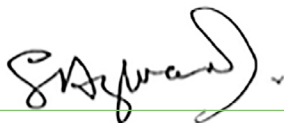
In preparing those financial statements, SOLAS is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that SOLAS will continue in operation; and
- disclose and explain any material departures from applicable accounting standards.

SOLAS is also responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time its financial position and which enable it to ensure that the financial statements comply with paragraph 31(1) of the Act. SOLAS is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SOLAS has complied with the above requirements in preparing the financial statements.

SOLAS approved the financial statements on 27 April, 2023.



Seán Aylward
Chairperson, SOLAS
Date: 25 May, 2023



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 25 May, 2023

Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

An tSeirbhís Oideachais Leanúnaigh agus Scileanna (SOLAS)

Opinion on the financial statements

I have audited the financial statements of SOLAS for the year ended 31 December 2022 as required under the provisions of section 31 of the Further Education and Training Act 2013. The financial statements comprise

- the statement of income and expenditure
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows
- the statement of changes in reserves and capital account, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of SOLAS at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

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 SOLAS 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

SOLAS has presented certain other information together with the financial statements. This comprises the annual report including the governance statement and Board members' report, and the statement on internal control. 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.

Seamus McCarthy
Comptroller and Auditor General

30 May 2023

Appendix to the report

Responsibilities of the Board members

The governance statement and Board members' report sets out the Board members' responsibilities, which include

- the preparation of annual financial statements in the form prescribed under section 31 of the Further Education and Training Act 2013
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- 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 section 31 of the Further Education and Training Act 2013 to audit the financial statements 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 on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of SOLAS to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause SOLAS to cease as a going concern.
- 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.

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 there are 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 there is 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.

Statement on Internal Control 2022

> Scope of Responsibility

On behalf of the Board of An tSeirbhís Oideachais Leanúnaigh Agus Scileanna (SOLAS), I acknowledge our responsibility for good governance, in line with the requirements of the Code of Practice for the Governance of State Bodies 2016 and for ensuring that an effective system of internal control is maintained and operated. In discharging its functions, the Board has delegated clearly defined authority levels to the SOLAS Executive and staff while reserving certain matters for its own decision.

> Purpose of the System of Internal Control

The system of internal control is designed to manage risk to an acceptable level rather than to eliminate it and therefore can only provide reasonable and not 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. The system requires that line management, the Executive and the finance, procurement and HR functions exercise stringent control and report any significant control failures to the Board.

> Capacity to Handle Risk

SOLAS had an Audit and Risk Committee (ARC) which comprised two Board members and one external expert from January to October 2022. Following the conclusion of these Board members' terms of office on 26 October 2022, ARC membership consisted of three Board members who were newly appointed to the ARC, and one external expert. In addition, the Chair of the Board attended ARC meetings in September and December 2022, in order to ensure continuity during the changeover of ARC members. The ARC met four times in 2022.

The Internal Audit function in SOLAS operates in accordance with the Internal Audit Principles set out in the Code of Practice for the Governance of State Bodies 2016. The work of Internal Audit is informed by a risk analysis profile of expenditure and activity; strategic objectives; cyclical audit coverage; and the outcomes of previous audits. The focus of this work is generally on the areas of significant potential risk to the organisation. The 2022 Internal Audit Plan was approved by the ARC, on behalf of the Board. During 2022, six Internal Audit Reports were issued, covering the areas of achievement of organisational goals and objectives, governance structures supporting grant payments, risk management, the national apprenticeship office (NAO) advisory review, internal financial controls and eCollege.

The ARC meets the Head of Internal Audit on a regular basis to review the work of internal audit, which includes a report of internal audit activity. On an annual basis, the ARC provides the Board with a report on the internal audit activity for the year.

Agreement is in place between the ARC and the Internal Audit Unit (IAU) of the ETBs on SOLAS' input to the audit plan of the IAU. SOLAS also receives audit opinion reports and sectoral reports from the IAU for reviews carried out on Further Education and Training expenditure.

> Risk and Control Framework

SOLAS' Executive Risk Management Committee, whose membership includes all Executive Directors, and which is chaired by the Chief Executive Officer, promotes, directs and monitors risk management processes within SOLAS. To assist this process, SOLAS has nominated a Director as Chief Risk Officer (CRO). This Director is responsible for supporting the work of the Risk Management Committee and for compiling and preparing reports for the ARC. The Board and the Audit and Risk Committee provide independent oversight and review of the effectiveness of SOLAS' risk management.

A formal process for the identification, evaluation, mitigation, and management of

business risks has been established and includes:

- the identification and nature of risks
- the likelihood of occurrence
- the financial or other implications
- the mitigating controls and factors
- the maintenance of a corporate risk register
- plans to manage the identified risks
- monitoring and reporting on the process
- risks are reviewed on an ongoing basis by management and on a formal basis by the ARC at least twice a year
- key risks by business units are aligned to the annual business plans.

➤ Ongoing Monitoring and Review

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

- clearly defining and documenting management responsibilities and authority
- ensuring clear lines of accountability for management
- establishing formal procedures through various committee functions to monitor the activities and safeguard the assets of the organisation
- establishing procedures for reporting significant control failures and ensuring appropriate corrective action is taken
- developing a strong culture of accountability across all levels of the organisation
- adopting and adhering to the Code of Practice for the Governance of State Bodies

- reviewing the effectiveness of the Board
- ensuring the control environment includes an active Audit and Risk Committee, an Internal Audit function, the Chief Executive Officer's regular reports to the Board and the presentation to the Board of activity and financial results - current month and year to-date at each meeting.

The system of internal control is based on a framework of regular management information, policies and procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- the identification of key risks and implementation of related controls and ongoing monitoring of the operation where any identified deficiencies are reported to SOLAS' Executive Risk Management Committee and the ARC
- a comprehensive budgeting system with an annual budget, which is reviewed and agreed by the Board. This incorporates a very detailed business planning process
- setting targets to measure financial and other performance
- reviews by the Board of monthly and annual Financial Reports which indicate activity and financial performance against budgets
- established procurement procedures under which goods and services are procured in accordance with EU and national procurement requirements
- that any foreign travel requests are subject to approval by the Chief Executive Officer
- procedures for the control of capital investment that are in accordance with Guidelines for the Appraisal and Management of Capital Expenditure Proposals, issued by the Department of Finance in February 2005

- Terms and conditions of funding in place for each Education and Training Board, a parameters document that outlines the business planning process including objectives for each year and a comprehensive business service plan that is reviewed twice a year
- Strategic Performance Agreements between SOLAS and the Educational and Training Boards (ETBs) were completed in 2022 and are now in place for the period of 2022-2024.

> Impact of COVID-19

COVID-19 and the impact of the pandemic reduced in the second half of 2022 from that which prevailed in 2020 and 2021. In terms of its potential impact on the control environment and to mitigate risk, SOLAS continued with the following measures:

- all staff have the capability to work remotely. 2% of staff (essential) are required to be office based
- staff have the infrastructure to allow remote working through Office 365 (OneDrive, TEAMS, SharePoint, phones), laptops and hardware
- enhanced cyber security controls are in place with compulsory cyber-security training for all staff
- increased MFA (Multi-Factor Authentication) digital sign offs are in place
- enhanced controls are in place in procurement and HR processes
- segregation of duties and all financial controls were maintained and changed where necessary
- the Board was updated on a regular basis in relation to COVID-19 protocols
- there was no impact on the Financial Statements.

> Procurement

We confirm that we have procedures in place to ensure compliance with current procurement rules and guidelines as set out by the Office of Government Procurement. SOLAS is fully compliant with regard to Procurement.

> Review of Effectiveness

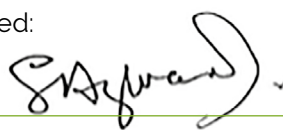
The Board's monitoring and review of the effectiveness of the System of Internal Control is informed by the work of:

- the Executive Directors/Directors/Managers within SOLAS, who have responsibility for the development and maintenance of the financial control framework
- the Head of Internal Audit
- the ARC, which oversees the work of Internal Audit and reviews the Statement on the System of Internal Controls
- the comments made by the Office of the Comptroller and Auditor General in his management letter or other reports; and
- a review of the effectiveness of control was considered under the Internal Control Framework by the Board on 27 April 2023. This review focused on internal audit findings, the Corporate Governance Register and disposals of fixed assets.

> Internal Control Issues

No material breaches in internal control, material losses or frauds were identified during the course of the year.

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 25 May, 2023

SOLAS

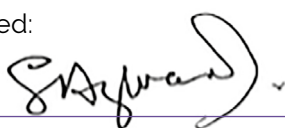
Statement of Income and Expenditure for the year ended 31 December 2022

	Note	2022	2021
		€'000	€'000
Income	2	976,610	833,698
Expenditure			
Payroll Costs	5	15,204	14,164
Overheads	5	6,915	6,168
SOLAS Operational Costs		22,119	20,332
Retirement Benefit Costs	5	10,360	6,690
Programme Costs	6	9,009	9,000
Grants to Education and Training Boards	7(a)	893,305	759,182
Grants to VSCCS*	7(b)	4,210	3,966
Grants to Organisations in the FET sector	7(c)	12,656	10,256
Apprenticeship Grants to Employers	7(d)	10,816	10,389
Grants to Consortia & Coordinating Bodies	7(e)	2,811	3,466
Total Grants		923,798	787,259
Total Expenditure		965,286	823,281
Surplus for the Year		11,324	10,417

Notes 1 to 20 form an integral part of these Financial Statements.

* Voluntary Secondary and Community and Comprehensive Schools

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 25 May, 2023



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 25 May, 2023

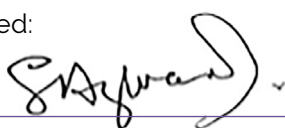
SOLAS

Statement of Comprehensive Income for the year ended 31 December 2022

	Note	2022	2021
		€'000	€'000
Surplus for the Year		11,324	10,417
Experience Gain/(Loss) on Retirement Benefit obligations		(2,064)	2,316
Change in assumptions underlying the present value of Retirement Benefit liabilities		151,080	(10,574)
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12 (a)(v)	149,016	(8,258)
Adjustment to Deferred Retirement Benefit Funding		(149,016)	8,258
Total Recognised Surplus for the Year		11,324	10,417

Notes 1 to 20 form an integral part of these Financial Statements.

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 25 May, 2023



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 25 May, 2023

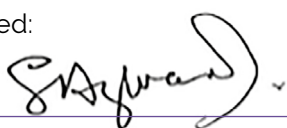
SOLAS

Statement of Financial Position as at 31 December 2022

	Note	2022		2021	
		As at 31 December 2022		As at 31 December 2021	
		€'000	€'000	€'000	€'000
Non Current Assets					
Property, Plant & Equipment	8		422		647
Current Assets					
Receivables	9	1,767		760	
Cash		13,917		11,632	
		15,684		12,392	
Liabilities falling due within one year					
Payables	10	(3,738)		(1,535)	
Net Current Assets			11,946		10,857
Total Assets Less Current Liabilities before Retirement Benefit Obligations			12,368		11,504
SOLAS Retirement Benefit Liabilities	12(a)(ii)	(513,930)		(685,750)	
Deferred Retirement Benefit Funding	12(a)(ii)	513,930	0	685,750	0
Total Assets			12,368		11,504
Capital and Reserves					
Capital Reserve		422		647	
Capital Account		600	1,022	418	1,065
Revenue Reserve			11,346		10,439
			12,368		11,504

Notes 1 to 20 form an integral part of these Financial Statements.

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 25 May, 2023



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 25 May, 2023

SOLAS

Statement of Cash Flows for the year ended 31 December 2022

	Note	2022	2021
		€'000	€'000
Cash flow from Operating Activities			
Surplus for the Year		11,324	10,417
Interest Paid/(Received)		84	107
Refund to the Department of Further & Higher Education, Research, Innovation & Skills		(10,417)	(10,093)
Adjustment for non-cash items			
(Increase)/Decrease in Inventory			5
(Increase)/Decrease in Receivables	9	(1,007)	1,145
Increase/(Decrease) in Payables	10	2,203	(271)
Net Cash Inflow/(Outflow) from Operating Activities		2,187	1,310
Cash flow from Investing Activities			
Payments to Acquire Fixed Assets	8	(220)	(124)
Capital Grants Received	3	44,296	21,053
Capital Grants to ETBs	7(a)	(43,896)	(20,622)
Capital Grants to Other FET Providers		0	0
Rounding		2	
Cash flow from Financing Activities			
Interest (Paid)/Received		(84)	(107)
Net Cash inflow/(Outflow) from Investing/Financing Activities		98	200
Increase/(Decrease) in Cash in the Year			
		2,285	1,510
Cash at the beginning of the Year			
		11,632	10,122
Cash at the end of the Year			
		13,917	11,632

The Surplus is stated after taking account of Depreciation and Amortisation of Capital Grant.

Notes 1 to 20 form an integral part of these Financial Statements.

SOLAS

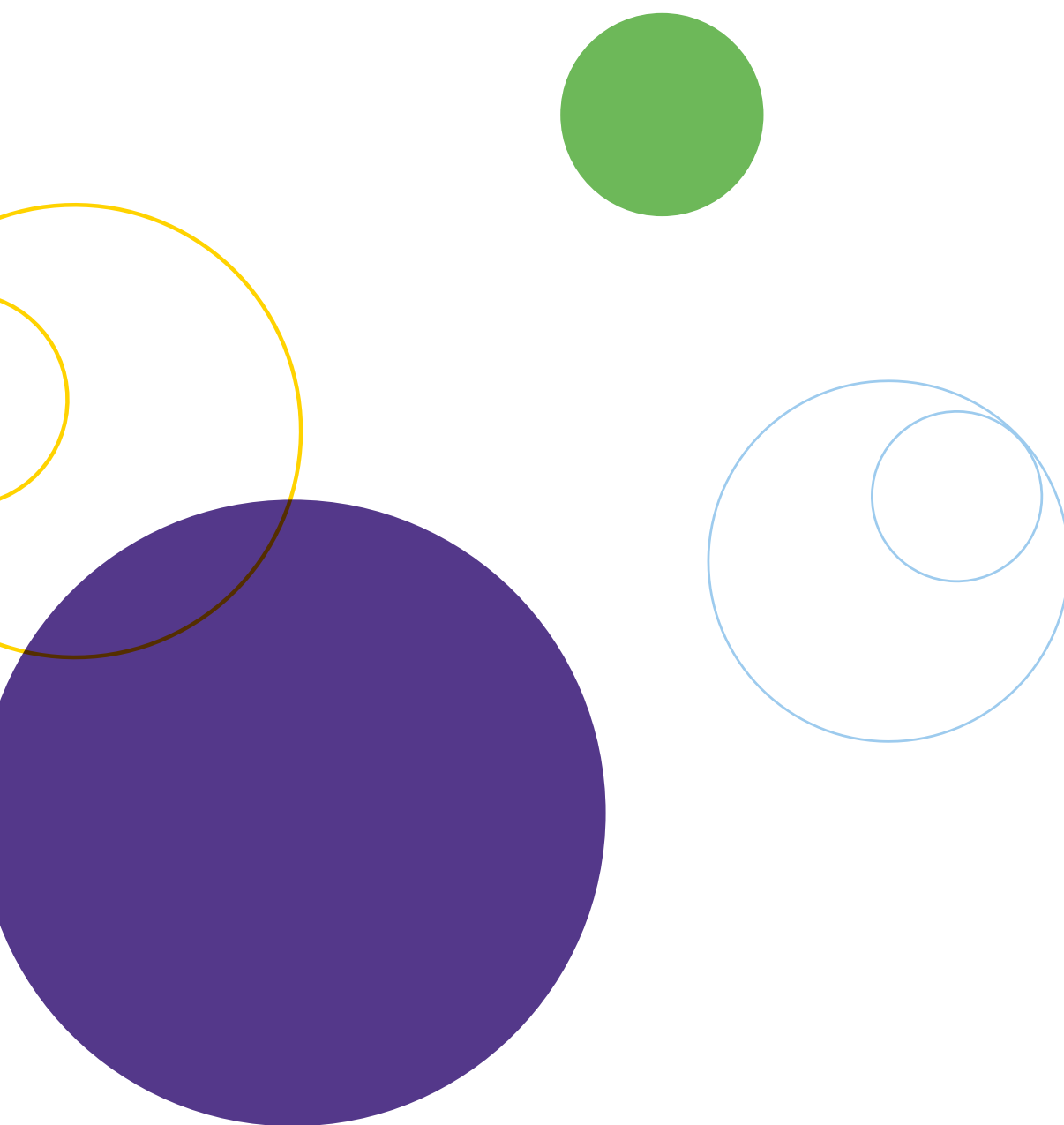
Statement of Changes in Reserves and Capital Account for the year ended 31 December 2022

	Note	Revenue Reserves	Capital Account	Capital Reserves	Total
		€'000	€'000	€'000	€'000
Balance as at 31 December 2020		10,115	111	924	11,150
Surplus for the Year		10,417	0	0	10,417
Refund to the Department of Further & Higher Education, Research, Innovation & Science #		(10,093)	0	0	(10,093)
Capital Grants Received	3	0	21,053	0	21,053
Capital Grants to ETBs	7(a)	0	(20,622)	0	(20,622)
Capital Grants to Other FET Providers		0	0	0	0
Payments to Acquire Fixed Assets	8	0	(124)	124	0
Amortisation of Capital Grant - Depreciation	2 & 8	0	0	(401)	(401)
Retirement Benefits					
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12(a)(v)	(8,258)	0	0	(8,258)
Adjustment to Deferred Exchequer Retirement Benefit Funding		8,258	0	0	8,258
Balance as at 31 December 2021		10,439	418	647	11,504
Surplus for the Year		11,324	0	0	11,324
Refund to the Department of Further & Higher Education, Research & Science #		(10,417)	0	0	(10,417)
Transfer of surplus Land to Department of Education~	8	0	0	(120)	(120)
Capital Grants Received	3	0	44,296	0	44,296
Capital Grants to ETBs	7(a)	0	(43,896)	0	(43,896)
Payments to Acquire Fixed Assets	8	0	(220)	220	0
Amortisation of Capital Grant - Depreciation	2 & 8	0	0	(325)	(325)
Rounding			2		2
Retirement Benefits					
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12(a)(v)	149,016	0	0	149,016
Adjustment to Deferred Exchequer Retirement Benefit Funding		(149,016)	0	0	(149,016)
Balance as at 31 December 2022		11,346	600	422	12,368

Notes 1 to 20 form an integral part of these Financial Statements.

With the permission of the Department of Further & Higher Education, Research, Innovation & Science, refunds in respect of previous years due to the Department were retained by SOLAS. The retention of these refunds are accounted for in current year income.

~ Land in Birr valued at €0.120m by the Valuation Office, was transferred to the Dept. of Education for a school building for a value of NIL. Procedures for this transfer were carried out in accordance with DPER circulars 11/15 '*Protocols for the transfer of state property assets*' and 17/16 '*Policy for the property acquisition and for disposal of surplus property*' and this amount adjusted under Capital Reserves.



Notes to the Financial Statements

> 1 Accounting Policies

The basis of accounting and significant accounting policies adopted by SOLAS are as follows:

Establishment of SOLAS

SOLAS was established on 27 October 2013 in accordance with the Further Education and Training Act 2013.

These financial statements set out the results of SOLAS for the year ending 31 December 2022 with comparatives for the period from 1 January 2021 to 31 December 2021.

The functions of SOLAS are set out in sections 7 to 9 of the Further Education and Training Act 2013.

General Information

Statement of Compliance

The individual financial statements of SOLAS for the year ended 31 December 2022 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

Currency

The financial statements are prepared in EURO and are rounded to the nearest €'000. The functional currency of SOLAS is also the Euro.

Legal Form

SOLAS is a Public Benefit Entity in the Republic of Ireland with a registered office in Block 1, Castleforbes House, Castleforbes Road, Dublin 1, Ireland.

A Public Benefit Entity provides goods or services for the general public, community or social benefit. Where any equity is provided, it is to support the entity's primary objectives rather than with a view to providing a financial return to equity providers, shareholders or members.

SOLAS did not receive resources from non-exchange transactions in the current year.

Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements of SOLAS.

Basis of Preparation

The financial statements have been prepared under the modified historical cost convention and with Financial Reporting Standard (FRS) 102 in a form approved by the Minister for Further & Higher Education, Research, Innovation & Science with the consent of the Minister for Public Expenditure and Reform under the Further Education and Training Act 2013.

The financial statements have been prepared using the accruals method of accounting except as stated below and in accordance with accounting practice generally accepted in Ireland. Accounting standards generally accepted in Ireland in preparing the financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

In accordance with DPER Circular 21/2015 relating to FRS 102, these financial statements comprise the Statement of Income and Expenditure, Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Reserves and Capital Account. In addition, notes 1 to 20 form an integral part of the financial statements.

The financial statements of SOLAS are prepared in accordance with applicable accounting standards and were authorised for issue by the Board of SOLAS on 27 April 2023.

Property, Plant & Equipment

Capitalisation

Property, Plant and Equipment are stated at historic cost less accumulated depreciation. Land is stated at revalued amount.

The cost of an asset is made up of the purchase price of the asset plus any costs directly attributable to bringing the asset into working condition for its intended use.

Fixtures and fittings below the capitalisation threshold are charged to the Statement of Income and Expenditure in the year of purchase. The capitalisation threshold amount is €1,000 inclusive of VAT. All computer equipment is capitalised regardless of value.

Depreciation

Depreciation is calculated to write off the original cost of the asset or the revalued amount less the estimated residual value on a straight-line basis over its estimated useful economic life as follows:

- Land – Nil;
- Leasehold Improvements (over the term of the lease);
- Equipment and Furniture – 5 years (20%); and
- Computers and other computer equipment – 3 or 5 years (33¹/₃% or 20%)

No provision for depreciation is made in respect of freehold land. Depreciation on capital assets is matched by a transfer from the Capital Reserve.

The carrying value of tangible fixed assets is reviewed for impairment if events or changes in circumstances indicate that the carrying amount value may not be recoverable.

Capital Reserve

The Capital Reserve represents the net amount expended on tangible assets, funded by Exchequer Grants. These grants are amortised to revenue over the expected life of the assets in line with the depreciation, tangible asset impairments and tangible asset write-offs.

Cash

Cash, for the purpose of the cash flow statements, comprises cash in hand and deposits repayable on demand.

Receivables

Trade and other Receivables are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in administrative expenses.

Payables

Trade and other Payables are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in administrative expenses.

Revenue Reserve

The Revenue Reserve represents the retained surplus of SOLAS.

Provision

A provision is recognised in the Statement of Financial Position when SOLAS has a present legal or constructive obligation and it is probable that an outflow of economic benefits would be required to settle the obligation.

Revenue

State Funding

Current grants are recognised on a cash received basis. However, surpluses arising in prior years are retained by SOLAS with the permission of the Department. As a result, the amount recognised in the statement of income and expenditure takes account of cash actually received and the prior year's retained surplus which is offset against reserves in the statement of changes in reserves.

Capital grants are accounted for on a cash received basis and recognised in the income statement over the expected life of the assets in line with depreciation and tangible asset write-offs.

Other Income

In general, other income is accounted for on a cash received basis except where invoices are issued. In this case, income is accounted for as invoiced.

Foreign Currency and Functional Currency

Items included in the financial statements are presented in Euro, the currency of the primary economic environment in which SOLAS operates (the "functional currency").

Transactions denominated in foreign currency during the period have been translated at the rate of exchange at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange at the Statement of Financial Position date. The resulting profits or losses are dealt with in the Statement of Income and Expenditure.

Grants

Current and capital grants paid to Education and Training Boards, Voluntary, Community and Secondary Schools, Employers and various other agencies and bodies, for the purposes of Further Education and Training are accounted for on a cash basis. This is consistent with the manner in which State funding is accounted for by SOLAS.

Capital Grants to Education and Training Boards

Capital Grants disbursed to Education and Training Boards are accounted for in the Statement of Income and Expenditure. Income is released from the Capital Account to finance such grants.

Bad Debts

Debtors are disclosed at original invoice amount less an allowance for potentially uncollectible debts. Provision is made where there is objective evidence that SOLAS will not be in a position to collect the associated debts. Bad debts are written off to the Statement of Income and Expenditure on identification.

Leasing

Rentals in respect of operating leases are charged to the Statement of Income and Expenditure on a straight-line basis over the lease term. There are no financial leases in place. Operating leases relate to buildings occupied by SOLAS.

Legal Cases

Legal costs are recognised in the financial statements as they are incurred. Provision is made for the Board's best estimate of the cost of any settlement when judged probable that a settlement will occur in the case and the cost of settlement can be measured reliably.

Retirement Benefits

SOLAS operates the Single Public Service Pension Scheme (Single Scheme) which is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

SOLAS also operates two legacy retirement benefit schemes as follows:

- A defined benefit scheme which provides retirement benefits to former AnCO staff. This scheme was closed to new members on 1 January 1988. On 31 December 2009 the assets of the scheme were transferred to the National Pension Reserve Fund in accordance with the Financial Measures (Miscellaneous Provision) Act 2009. Contributions from SOLAS and staff in this scheme are paid over to our parent Department.

- An unfunded defined benefit scheme whose benefits are paid out of the funding provided annually by our parent Department. Contributions from staff in this scheme are paid over to our parent Department each year.

Retirement benefit costs reflect retirement benefits earned by employees in the period.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the amount recoverable from our parent Department.

Retirement benefit liabilities represent the present value of future retirement benefit payments earned by staff to date. Deferred retirement benefit funding represents the corresponding asset to be recovered in future periods from the Department of Further & Higher Education, Research, Innovation and Science.

Critical Accounting Estimates and Judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision only affects that period or in the period of the revision and future periods if the revision affects both current and future periods. The areas involving a high degree of judgement

or complexity, or areas where assumptions or estimates are significant to the financial statements include:

Impairment of Property, Plant and Equipment

The carrying values of items of land and buildings, equipment and furniture are reviewed for indicators of impairment at each reporting date and are subject to impairment testing when events or changes in circumstances indicate that the carrying value may not be recoverable.

Retirement Benefits

The liabilities and costs associated with the legacy defined benefit retirement benefit schemes (both funded and unfunded) are assessed on the basis of the projected unit method by professionally qualified actuaries and are arrived at using actuarial assumptions based on market expectations at the financial reporting date. The discount rates employed in determining the present values of the schemes' liabilities are determined by reference to market yields at the financial reporting date on high-quality corporate bonds of a currency and term consistent with the currency and term of the associated post-employment benefit obligations.

The net surplus or deficit arising on the defined benefit retirement benefit schemes, together with the liabilities associated with the unfunded schemes, are shown either within non-current assets or non-current liabilities in the Statement of Financial Position.

Assumptions

The assumptions underlying the actuarial valuations from which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions and for any relevant changes to the terms and conditions of the retirement benefit and post-retirement plans.

These assumptions can be affected by:

- i. For the discount rate - changes in the rate of return on high-quality corporate bonds;
- ii. For future compensation levels - future labour market conditions; and
- iii. For healthcare cost trend rates - the rate of medical cost inflation in the relevant regions.

The weighted average actuarial assumptions applied in the determination of retirement benefit and other post-retirement liabilities are contained in Note 12. While management believes that the assumptions used are appropriate, differences in actual experience or changes in assumptions may affect the obligations and expenses recognised in future accounting periods. The assets and liabilities of defined benefit retirement benefit schemes may exhibit significant period-on-period volatility attributable primarily to changes in bond yields and longevity. In addition to future service contributions, significant cash contributions may be required by the Department of Further & Higher Education, Research, Innovation & Science to remediate past service deficits.

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

> 2 Income

	Note	2022	2021
		€'000	€'000
State Funding - Non Capital	3	949,470	833,120
State Funding in respect of ETB Capital Grants	7(a)	43,896	20,622
Net Deferred Retirement Benefit Funding	12(a)(iii)	(22,804)	(24,367)
Other Income	4	5,723	3,922
Amortisation of Capital Grant - Depreciation	5 & 8	325	401
Total Income		976,610	833,698

> 3 State Funding

	2022	2021
	€'000	€'000
State funding was received under the following headings:		
Non Capital		
Vote 45 (Subheads A3, A5 & A7) - Department of Further & Higher Education, Research, Innovation & Science		
Administration and General Expenses		
Staff Costs and Overheads (A3.1)	21,624	18,758
Less: Employee Retirement Benefit Contributions paid to the State	(671)	(733)
Less: Employer Retirement Benefit Contributions paid to the State	(75)	(102)
	20,878	17,923
SOLAS Training Programmes (A3.1)	3,617	5,558
Further Education & Training Pay Grants (A5.1.1)	288,650	262,463
Further Education & Training Non Pay Grants (A5.1.2)	296,864	257,490
Retirement Benefit Funding (A7.1.1)	34,000	32,000
Total Vote 45 - Department of Further & Higher Education, Research, Innovation & Science	644,009	575,434

> 3 State Funding (continued)

	2022	2021
	€'000	€'000
Other Oireachtas		
National Training Fund †	305,461	257,686
Total State Funding - Non Capital #	949,470	833,120
Capital		
Vote 45 (Subhead A3.1 & A5.1) - Department of Further & Higher Education, Research, Innovation & Science	44,296	21,053
Total State Funding - Capital	44,296	21,053
Total State Funding	993,766	854,173

† An amount of €305.461m (2021 : €257.686m) was received during the year from the National Training Fund. These funds were used to part-finance a range of Further Education & Training Programmes for both the employed and the unemployed including Apprenticeship, Employee Development, Specific Skills Training, Traineeship, the Vocational Training Opportunities Scheme and the Skills Analysis Unit.

Non Capital State funding is reported net of surpluses recovered from ETBs amounting to €32.015m relating to previous years. Excluding this recovery, Non Capital State funding for FET activities in 2022 would have been €981.485m and total income would have been €1,008.625m.

State funding includes an advance of European Social Fund (ESF) funding.

In line with DPER circular 13/14 and with the permission of the Department, the 2021 surplus of €10.417m was retained and accounted for in the current year's income as part of the overall grant due to SOLAS in 2022. The grant of €949.470m from the Department for non-capital includes cash received of €939.053m in 2022 and the €10.417m surplus brought forward from 2021.

> 4 Other Income

	2022	2021
	€'000	€'000
Construction Activities	5,603	3,772
Miscellaneous Income	120	150
Total	5,723	3,922

> 5 Payroll Costs, Retirement Benefit Costs and Overheads

	Note	2022	2021
		€'000	€'000
Payroll Costs			
Office of the CEO		316	258
Office of the NAO	19	579	0
Transformation		3,513	3,201
Delivery		5,740	5,865
Support		5,056	4,840
Total Payroll Costs *		15,204	14,164
Total Retirement Benefit Costs	12(a)(i)	10,360	6,690
Overheads			
Travel & Subsistence †		170	30
Staff Training & Development		346	260
Depreciation	8	325	401
Establishment Costs		2,394	2,313
Programme Development Costs		278	78
Communications & Information Technology		1,930	1,929
Insurance & Accidents		246	239
Other Overheads ‡		1,226	918
Total Overheads		6,915	6,168
Total Payroll, Retirement Benefit and Overhead Costs		32,479	27,022
Comptroller & Auditor General Audit Fee ‡		51	46

* Total Payroll Costs comprises salaries and employers PRSI of €1,186k and allowances of €161k and overtime of €6k.

† Travel & Subsistence costs above are composed of national €163k and international €7k.

‡ Comptroller & Auditor General Audit Fee stated is included in Other Overheads.

> 6 Programme Costs

	Note	2022	2021
		€'000	€'000
eCollege		2,156	3,027
Technology Enhanced Learning		2,340	2,875
Training For Employment		4,496	5,902
Standards Based Apprenticeship		296	790
National Apprenticeship Office	19	750	0
Construction		1,619	1,475
Training In Employment		2,665	2,265
FET Sector Evaluations		15	0
Employee Development (WBEF/STA)		826	360
Active Inclusion		33	206
ETB Professional Development		2	0
Pathways/CAO Campaign		510	256
Debenhams Training Fund		398	0
Internal Apprenticeship Programme		64	11
Other Programmes		1,848	833
Total Programme Costs		9,009	9,000

➤ Direct Provision of Funding

7(a) Summary of Grants Paid to Education and Training Boards

			2022	2021
Education & Training Board	FET Provision	Capital	Total	Total
	€'000	€'000	€'000	€'000
Cavan & Monaghan	30,761	5,591	36,352	26,544
City of Dublin	131,636	1,498	133,134	118,492
Cork	82,347	2,506	84,853	76,579
Donegal	26,105	765	26,870	24,192
Dublin & Dun Laoghaire	75,255	2,756	78,011	62,802
Galway & Roscommon	50,338	727	51,065	53,211
Kerry	42,745	1,138	43,883	38,696
Kildare & Wicklow	36,452	857	37,309	31,275
Kilkenny & Carlow	24,918	435	25,353	21,947
Laois & Offaly	41,382	435	41,817	34,161
Limerick & Clare	77,964	1,840	79,804	70,682
Longford & Westmeath	30,222	726	30,948	24,591
Louth & Meath	53,649	20,508	74,157	49,908
Mayo, Sligo & Leitrim	48,575	2,130	50,705	39,094
Tipperary	30,436	1,201	31,637	25,786
Waterford & Wexford	66,624	783	67,407	61,222
Total Grants to Education and Training Boards	849,409	43,896	893,305	759,182

Note: Grants allocated to ETBs in 2022 amounted to €925.320m – Grants amounting to €893.305m were disbursed in 2022 and the balance of €32.015m was funded by balances retained by ETBs from underspends.

➤ Direct Provision of Funding

7(b) Summary of Grants Paid to Voluntary Secondary, Community and Comprehensive Schools (VSCCS)

Schools operating the PLC Programme	2022	2022	2022	2022	2021
	PLC	Other Grants	Other Grant Refunds*	Total	Total
	€'000	€'000	€'000	€'000	€'000
Castlerea Community School, Co.Roscommon	0	0	(3)	(3)	0
Central College, Co.Limerick	73	35	(41)	67	(4)
Clifden Community College, Co.Galway	0	0	0	0	1
Colaiste Chiarain, Summerhill, Athlone, Co.Roscommon	27	0	0	27	3
Colaiste Mhuire, Co.Galway	8	7	(1)	14	2
Donahies Community School, Donaghmede, Dublin 13	4	0	0	4	15
Glenamaddy Community School, Co.Roscommon	13	6	0	19	(8)
Gorey Community School, Co.Wexford	45	145	(41)	149	9
Jesus & Mary Secondary School, Co.Sligo	51	6	(1)	56	26
Kilrush Community School, Co.Clare	7	2	0	9	(30)
Mary Immaculate Secondary School, Co.Clare	2	0	(5)	(3)	27
Mercy College, Chapel Hill, Co.Sligo	7	0	(1)	6	1
Moate Business College, Co.Westmeath	198	144	(2)	340	53
North Presentation Secondary School, Co.Cork	0	0	(4)	(4)	(20)
Sancta Maria College, Co.Mayo	6	0	(1)	5	5
Scoil Phobail, Clifden Community School, Co.Galway	0	0	0	0	(2)
St Cuan's College, Co.Galway	10	0	0	10	21
St Joseph's Secondary School, Spanish Point, Co.Clare	0	2	(3)	(1)	(0)
St Louis Community School, Kiltimagh, Co.Mayo	1	0	(7)	(6)	(7)
St Michael's School, Castlrea, Co.Roscommon	0	0	(1)	(1)	(5)
Tullogh Community School, Co.Carlow	8	2	0	10	(20)
Schools operating the PLC Programme	460	349	(111)	698	67

*Includes COVID-19 Grant Refunds

> Direct Provision of Funding

7(b) Summary of Grants Paid to Voluntary Secondary, Community and Comprehensive Schools (VSCCS)

Schools operating the Back to Education Initiative Programme - (BTEI)	2022	2021
	€'000	€'000
Central College, Co.Limerick	0	28
Colaiste Mhuire	0	(2)
Donahies Community School, Donaghmede, Dublin 13	67	58
Gorey Community School, Gorey, Co.Wexford	36	120
Mary Immaculate Secondary School, Lisdoonvarna, Co.Clare	169	56
Moate Business College	0	30
Nagle Rice Secondary School, Doneraile, Co.Cork	10	16
North Presentation Secondary School, Co.Cork	52	76
Sancta Maria College, Co.Mayo	8	12
Scoil Mhuire, Ennistymon, Co.Clare	12	1
St Cuan's College, Co.Galway	0	(4)
St Joseph's Secondary School, Spanish Point, Co.Clare	50	44
St Louis Community School, Kiltimagh, Co. Mayo	0	(7)
St Michael's Castlerea, Co.Roscommon	28	25
	432	453
Reimbursements		
Department of Education (LDA reimbursement) ‡	53	69
Department of Education (PLC Costs in VSCCS)~	3,027	3,377
	3,080	3,446
Total Grants Voluntary Secondary, Community and Comprehensive Schools	4,210	3,966

‡ Locally Devised Assessments (LDA) payments to teachers in Voluntary Secondary, Community and Comprehensive Schools paid via the Department of Education.

~ PLC Costs for teacher pay in Voluntary Secondary, Community and Comprehensive Schools paid via the Department of Education.

➤ Direct Provision of Funding

7(c) Summary of Grants paid to organisations in the Further Education and Training Sector

Further Education and Training - Support Organisations	2022	2021
	€'000	€'000
AHEAD - Association for Higher Education Access & Disability	244	197
AONTAS - The National Adult Learning Organisation	1,591	1,353
Association of Community & Comprehensive Schools (ACCS)	223	109
Construction Industry Federation	83	83
Down Syndrome Ireland	64	140
Pavee Point	104	0
Dyslexia Association of Ireland	191	103
Education and Training Boards Ireland (ETBI)	2,188	1,608
National Adult Literacy Agency (NALA)	2,188	2,260
National Centre for Guidance in Education (NCGE)	176	277
	7,052	6,130
Further Education and Training - Staff Representative Organisations		
Education and Training Boards Ireland (ETBI) ^	68	26
National Association of Adult & Community Education Directors (NACED)	32	21
	100	47
Further Education and Training - Lifelong Learning Opportunities		
Age Action Ireland	132	67
An Cosan - The Shanty Educational Project Ltd	660	660
Irish Countrywomen's Association	21	21
National Adult Literacy Agency (NALA)	43	0
Peoples College	111	112
Third Age	241	215
	1,208	1,075
Further Education and Training - Continuing Professional Development		
SETU (formally know as Waterford Institute of Technology) (WIT/NALA)	525	512

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

European Union and Specific Projects		
Central Statistics Office (PIAAC)*	1,166	169
Department of Foreign Affairs & Trade (PIAAC)*	107	200
Fasttrack Into Information Technology (FIT)	1,244	1,260
Irish Association of Community Training Organisations (IACOT)	134	151
Irish National Organisation of the Unemployed (INOU)	20	20
LEARGAS	91	0
	2,762	1,800
Further Education and Training - Other Providers		
Irish Deaf Society	663	362
National Adult Literacy Agency (NALA) - Write On/Phone Tuition	186	170
Trinity Centre for People with Intellectual Disabilities	160	160
	1,009	692
Total Grants to Organisations in the FET Sector	12,656	10,256

* Programme for the International Assessment of Adult Competencies (PIAAC)

^ This grant is distributed by Education and Training Boards Ireland (ETBI) to various staff associations in the ETB sector

> 7(d) Grants paid to employers in respect of the Apprenticeship Schemes

	Note	2022	2021
		€'000	€'000
Apprenticeship Incentivisation Scheme*		9,925	10,389
Apprenticeship Employer Grant #	19	891	0
Total Grants to Employers		10,816	10,389

* In 2022, grants amounting to €6.830m were paid to 2,304 employers (3,415 apprentices) in relation to the registration of apprentices. A further €3.095m was paid to 1,819 employers (3,095 apprentices) in relation to the retention of apprentices. In 2021, grants amounting to €10.126m were paid to 2,630 employers (5,063 apprentices) in relation to the registration of apprentices. A further €0.263m was paid to 194 employers (263 apprentices) in relation to the retention of apprentices.

In 2022 grants amounting to €0.891m were paid to 297 employers in relation to the registration of apprentices under this programme.

> 7(e) Summary of Grants paid to Consortia and Coordinating Bodies

Further Education and Training - Grants to Consortia & Coordinating Bodies	2022	2022	2022	2021
	Operational Grants	Development Grants*	Total	Total
	€'000	€'000	€'000	€'000
Accounting Technicians Ireland				
Accounting Technician Apprenticeship	823	0	823	1,418
Atlantic Technological University Sligo				
Civil Engineering Level 6	0	16	16	0
Civil Engineering Level 7	0	11	11	0
Civil Engineering Level 8	0	21	21	0
Civil Engineering Level 9	0	15	15	0
City of Dublin ETB				
Auctioneering & Property Services	0	0	0	2
Fasttrack into Information Technology (FIT)				
ICT Associate - Software Developer/Network Engineer/Cybersecurity	698	0	698	796

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

Further Education and Training - Grants to Consortia & Coordinating Bodies	2022	2022	2022	2021
Freight and Transport Association of Ireland				
FTAI Development Funding	0	15	15	0
Institute of Technology Carlow				
Geo-Driller Apprenticeship	0	0	0	25
Galway Roscommon ETB				
Arboriculture - refund	0	0	0	(22)
Griffith College Dublin				
Health Care Assistant	0	50	50	62
Laois & Offaly ETB				
Scaffolding	0	0	0	45
Limerick & Clare ETB				
Hairdressing	0	0	0	54
Louth & Meath ETB				
Robotics & Automation	0	18	18	0
Mayo Sligo Leitrim ETB				
Immersive Technology	0	11	11	0
Digital Marketing & Media	0	10	10	0
Restaurants Association of Ireland				
Chef De Partie/Sous Chef	0	0	0	15
Retail Ireland Skillsnet Consortia				
Apprenticeship in Retail Supervision	1,016	0	1,016	809
Technological University of the Shannon Midlands Midwest				
Advanced Quantity Surveyor	0	27	27	0
University of Limerick				
Cybersecurity Practitioner Level 8	0	80	80	0
Equipment Systems Engineer	0	0	0	48
Principal Engineer	0	0	0	49
Supply Chain Associate, Manager and Specialist	0	0	0	125
Lean Sigma Manager	0	0	0	40
Total	2,537	274	2,811	3,466

*Please see Note 19

> 8 Property, Plant & Equipment

Note		2022			2021		
		Land & Buildings	Equipment & Furniture	Total	Land & Buildings	Equipment & Furniture	Total
Cost		€'000	€'000	€'000	€'000	€'000	€'000
Opening Balance		633	3,263	3,896	599	3,733	4,332
Additions during the period		41	179	220	34	90	124
Transfer of Land	8(b)	(120)	0	(120)	0	0	0
Disposals during the period	8(a)	0	(668)	(668)	0	(560)	(560)
Balance at the end of the period		554	2,774	3,328	633	3,263	3,896
Accumulated Depreciation							
Opening Balance		327	2,922	3,249	270	3,138	3,408
Depreciation on Disposals	8(c)	0	(668)	(668)	0	(560)	(560)
Charge for the period		62	263	325	57	344	401
Balance at the end of the period		389	2,517	2,906	327	2,922	3,249
Net Book Value at the end of the Year		165	257	422	306	341	647

8(a) The disposal of equipment and furniture in the period was €0.668m (2021 €0.560m) and related to fully depreciated legacy and obsolete equipment.

8(b) Land in Birr valued at €0.120m by the Valuation Office, was transferred to the Dept. of Education for a school building for a value of NIL. Procedures for this transfer were carried out in accordance with DPER circulars 11/15 'Protocols for the transfer of state property assets' and 17/16 'Policy for property acquisition and for disposal of surplus property'.

8(c) All depreciation, asset disposal and asset write-offs are financed by a corresponding transfer from the Capital Reserve. There were no impairment write-offs in the period.

> 9 Receivables

	2022	2021
	As at 31 December 2022	As at 31 December 2021
	€'000	€'000
Trade and Other Receivables	20	47
General Prepayments	1,747	713
Total	1,767	760

> 10 Payables

	2022	2021
	As at 31 December 2022	As at 31 December 2021
	€'000	€'000
Trade Payables	1,057	663
Accruals	2,372	559
Holiday Pay Provision	170	134
Payroll Deductions	34	18
Income clearing/Deferred Income Account	105	161
Total	3,738	1,535

> 11 Remuneration

> 11(a) Aggregate Employee Benefits

	2022	2021
	€'000	€'000
Wages and Salaries	14,018	13,083
Employer PRSI Costs	1,186	1,081
Retirement benefit costs	10,360	6,690
Total	25,564	20,854

Employee benefits include salary and employer PRSI and but exclude employer retirement benefit contributions. Total employer retirement benefit contributions for the organisation amounted to €75k in 2022 (2021: €102k).

A total of 228 staff, full time equivalents (including seven secondees) were being paid at 31 December 2022 (2021: 213).

In July 2015 the moratorium on Public Service recruitment was lifted and a new Staffing Resource Management Framework (SRMF) replaced the Employment Control Framework approach to staffing. The new approach gave delegated authority to the Department to approve the recruitment and promotion of staff without reference to the Department of Public Expenditure and Reform (DPER), subject to compliance with a binding pay ceiling and other related conditions. The SRMF enables SOLAS to fill vacancies up to and including Director (Grade 4) and equivalent; Executive Director (Grade 3) and above, subject to approval of the required business cases by the Department.

18 staff were unpaid being on leave of absence, on career breaks, in receipt of Permanent Health Insurance, on nil pay due to sick leave or on temporary rehabilitation remuneration. (2021: 17 staff).

Standard employee pension contributions amounted to €670,536 in 2022 (2021: €733,317).

An amount of €480,892 was deducted from Wages and Salaries for the year 1 January 2022 to 31 December 2022 in relation to Additional Superannuation Contributions (ASC) and paid to our parent department (2021: €442,884).

No severance/termination payments were made in 2022 or 2021.

> 11(b) Table of Employee Benefits

Benefit Band €	Number of Employees in 2022	Number of Employees in 2021
20,001 - 60,000	119	134
60,001 - 70,000	44	40
70,001 - 80,000	21	21
80,001 - 90,000	21	14
90,001 - 100,000	10	6
100,001 - 110,000	0	2
110,001 - 120,000	5	3
120,001 - 130,000	0	0
130,001 - 140,000	0	0
140,001 - 150,000	1	0
150,001 - 160,000	0	0
160,001 - 170,000	0	2
170,001 - 180,000	2	0
180,001 - 190,000	0	0
190,001 - 200,000	0	1
200,001 - 210,000	1	0
Total	224	223

The above table reflects employees paid over €20k by SOLAS, both full time and part time, in 2022 and 2021. Employees who left or retired within the year are also included.

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime, allowances and other payments made to the employee, but exclude employer's PRSI.

> 11(c) Staff Short-Term Benefits

	2022	2021
	€'000	€'000
Basic Pay	13,681	12,850
Employer's PRSI	1,186	1,081
Untaken Annual Leave	170	134
Allowances	161	99
Overtime	6	0
Total	15,204	14,164

> 11(d) Key Management Personnel

Key management personnel in SOLAS consists of the members of the Board, the Chief Executive Officer, three Executive Directors and the Director of the NAO. Board expenses are set out in note 11(f). The total value of employee benefits for key management personnel is set out below:

	2022	2021
	€	€
Board Fees	15,390	0
Salaries	817,531	657,985
Allowances (Acting)	34,098	0
Total	867,019	657,985

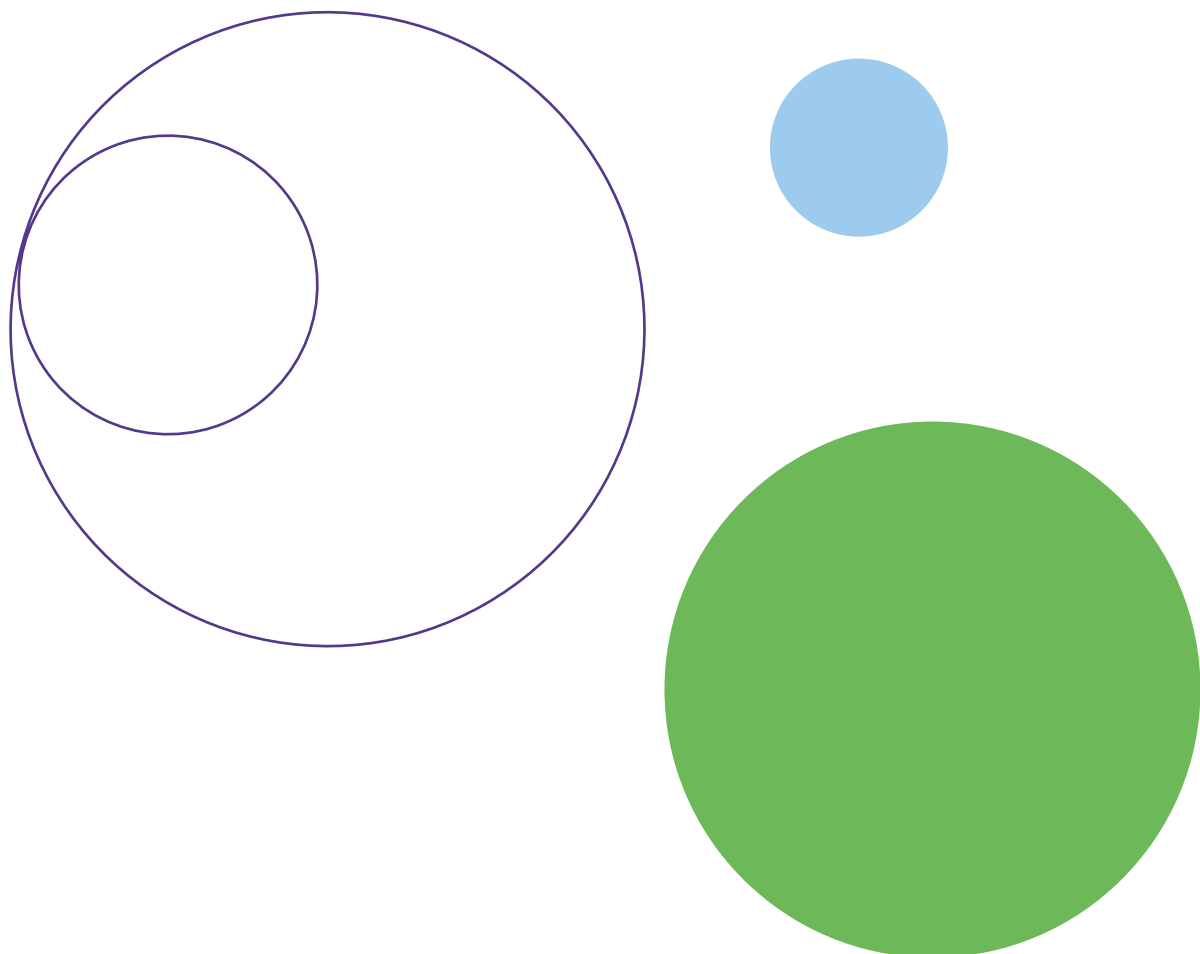
This does not include the value of retirement benefits earned in the period. The key executive management personnel are members of SOLAS's pension scheme and their entitlements in that regard do not extend beyond the terms of the model public service pension scheme. The Board are not members of any SOLAS pension scheme. Board fees were applicable from November 2022.

> 11(e) Chief Executive Officer and Benefits

The CEO remuneration package for the financial period was as follows:

	2022	2021
	€	€
CEO Salary	202,975	191,411
Total	202,975	191,411

The CEO is a member of the SOLAS pension scheme and his entitlements in that regard do not extend beyond the terms of the model public service pension scheme. The value of retirement benefits earned in the period is not included above. The CEO was paid €5,829 for expenses in 2022 (2021: €1,675).



> 11(f) Fees and Expenses paid to Board members

In accordance with the requirements of Paragraph 1.4 (iv) of the Code of Practice for the Governance of State Bodies-Business and Financial Reporting Requirements 2016, fees and expenses paid to the Board in 2022 are disclosed hereunder. There were no expenses paid in 2021.

Fees were introduced for SOLAS Board members in November 2022.

	2022	2022	2022	2021
	€	€	€	€
	Fees #	Expenses	Total	Expenses
Sean Aylward (Chairperson)	3,420	0	3,420	0
Andrew Brownlee (Chief Executive Officer)	0	0	0	0
Sean Burke *	0	0	0	0
Patricia Carey *	0	0	0	0
Paul Cremmins	1,995	0	1,995	0
Patrick J. Dwyer *	0	0	0	0
Yvonne McNulty	1,995	36	2,031	0
Niamh O'Reilly	0	0	0	0
Darragh J Loftus~	0	0	0	0
Cecilia Munro *	0	0	0	0
Catrina Sheridan	1,995	0	1,995	0
Orla Coughlan	1,995	3,579	5,574	0
Siobhan O'Shea	1,995	0	1,995	0
Kevin Marshall	1,995	0	1,995	0
Total	15,390	3,615	19,005	0

* Terms of office ended 26 October 2022.

~ Term of office ended 26 October 2021.

Fees cover the 2 month period November and December 2022.

> 12 Superannuation Schemes

Under Section 8 of the Labour Services Act, 1987, An Foras Áiseanna Saothair was required to prepare and administer retirement benefit schemes for the granting of retirement benefit entitlements to its staff. The superannuation schemes were approved in 1998 by the then Ministers for Finance and Enterprise, Trade and Employment.

SOLAS operates the Single Public Service Pension Scheme (Single Scheme) which is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

There are two legacy retirement benefit schemes as follows:

- i. A defined benefit scheme which provides retirement benefits to former AnCO staff. This scheme closed to new members on 1 January 1988. On 31 December 2009 the assets of the scheme of €364.6m were transferred to the National Pension Reserve Fund (NPRF) in accordance with the Financial Measures (Miscellaneous Provisions) Act 2009. In line with the provisions of the Act, the obligation to pay benefits in accordance with the approved benefit rules of the transferred retirement benefit fund has effect after the date of the relevant transfer. Benefits are paid out of the funding provided annually by the Department of Further and Higher Education, Research, Innovation and Science.
- ii. An unfunded defined benefit scheme whose benefits are paid out of the funding provided annually by the Department of Further and Higher Education, Research, Innovation and Science.

Contributions from staff in the schemes are paid over to the Department of Further and Higher Education, Research, Innovation and Science each year. In accordance with Section 46 of the Further Education and Training Act 2013 the retirement benefit payments and other superannuation liabilities of staff transferred to Education and Training Boards (ETBs) on 1 January and 1 July 2014 became the liability of the ETBs.

In accordance with Section 46 of the Further Education and Training Act 2013 the retirement benefit payments and other superannuation liabilities of staff transferred to Education and Training Boards (ETBs) on 1 January and 1 July 2014 became the liability of the ETBs.

> 12(a) Results of the Actuarial Valuation

SOLAS commissioned an actuarial valuation on the above schemes of accrued liabilities at the financial reporting date and the cost of benefits (service cost) accrued during the year. The results of this valuation and assumptions used based on the projected unit method are listed hereunder:

	2022	2021
(i) Retirement Benefit Costs		
	€'000	€'000
Current Service Cost	3,510	3,880
Interest Expense	6,850	2,810
Contributions from Plan Members	671	733
Funding Recoverable in respect of current period Retirement Benefit Costs	11,031	7,423
Employee Retirement Benefit Contributions paid to the Department	(671)	(733)
Retirement Benefit Costs	10,360	6,690
(ii) Present Value of SOLAS Accrued Liability at beginning of year	685,750	701,859
Funding Recoverable in respect of current period Retirement Benefit Costs	11,031	7,423
Experience (Gain)/Loss on Retirement Benefit obligations	2,064	(2,316)
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	(151,080)	10,574
Benefits Paid	(33,835)	(31,790)
Present Value of SOLAS Accrued Liability at end of year	513,930	685,750

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

	2022	2021
(iii) Net Deferred Funding for Retirement Benefits in the Year		
The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure is as follows:		
	€'000	€'000
Funding Recoverable in respect of current period Retirement Benefit Costs	11,031	7,423
State Grant applied to pay Retirement Benefits	(33,835)	(31,790)
	(22,804)	(24,367)

(iv) Financial Assumptions	2022	2021
The Financial Assumptions used for FRS102 purposes were:		
Discount Rate	3.70%	1.00%
Price Inflation	2.40%	1.90%
Salary Increases	2.90%	2.40%
State Pension Increases	2.40%	1.90%
Pension increases in payment*	2.90%	2.40%
Pension increases in deferment*	2.90%	2.40%
Ill-health retirement	5% loading	5% loading

* For members of the Single Public Service Pension Scheme, pension increases before and after retirement are in line with price inflation.

The assumptions are set by reference to yield curves at the relevant accounting dates and reflect the Scheme's duration. The above assumptions are the single assumptions that give the same value of liabilities as if the figures were calculated using the yield curves described below.

The discount rate is set by reference to yields available at the accounting date on high quality corporate bonds, which we take to be AA rated for FRS102 purposes, having regard to the duration of the Scheme's liabilities.

The assumption for future price inflation is based on the difference in yields on fixed-interest and index-linked bonds as at the accounting date and reflects the duration of the pension liabilities.

The salary increase assumption is consistent with the price inflation assumption. The general rate of salary increase has been set at 0.5% p.a. above the rate of price inflation. Note that pension increases in payment and deferment are linked to general salary increases. A separate promotional salary increase table was used for active members.

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

The assumption for life expectancy post-retirement is important and there is considerable uncertainty, particularly when considering the projection of future changes in mortality rates. The assumptions used for our results are set out below, in terms of life expectancies from normal retirement age. The mortality tables that we have used are the 58.0% of ILT15 and 62.0% of ILT15 tables. Improvements in annuity rates of 0.30% p.a. for males and 0.25% p.a. for females from 2014 have been assumed.

	2022	2021
(iv) Financial Assumptions continued		
The average life expectancy, in years, of a pensioner retiring is as follows:		
	Retiring at 60	Retiring at 60
Males	26.9 years	26.7 years
Females	29.3 years	29.2 years
	Retiring at 65	Retiring at 65
Males	22.1 years	21.9 years
Females	24.4 years	24.3 years
	Retiring at 65 in 10 year's time	Retiring at 65 in 10 year's time
Males	23.3 years	23.1 years
Females	25.4 years	25.3 years
	2022	2021
(v) Actuarial Gain/(Loss)	€'000	€'000
Experience Gain/(Loss) on Retirement Benefit obligations	(2,064)	2,316
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	151,080	(10,574)
Actuarial Gain/(Loss) Recognised in the SCI †	149,016	(8,258)
Cumulative Gains/(Losses) Recognised in the SCI	96,704	(52,312)

† Statement of Comprehensive Income

> 12(b) Retirement Benefit Liability

The retirement benefit liability of €513.930m includes an amount of €388.310m (75.6%) related to the retirement benefit liabilities of legacy organisations currently being administered by SOLAS. These retirement benefits are being paid by the Payroll Shared Service Centre (PSSC).

> 12(c) Deferred Retirement Benefit Funding

SOLAS recognises as an asset, amounts owing from the State for the unfunded deferred liability for retirement benefits on the basis of a number of past events. These events include the statutory backing for the superannuation scheme and the policy and practice in relation to funding public service retirement benefits including the annual estimates process. SOLAS has no evidence that the funding policy will not continue to progressively meet this amount in funding in accordance with current practice. The deferred funding asset for retirement benefits as at 31 December 2022 amounted to €513.930m (2021: €685.750m). The calculation of the deferred asset is solely for FRS102 reporting purposes.

From 2010 onwards, in accordance with the provisions of the Financial Measures (Miscellaneous Provisions) Act 2009, future retirement benefits of the transferred retirement benefit fund will be met on a "pay as you go" basis out of the funding provided annually by the Department of Further and Higher Education, Research, Innovation and Science. Contributions from staff and employer in this scheme are paid over to the Department on a monthly basis.

> 13 Lease Commitments

SOLAS had the following future minimum lease payments under a non-cancellable operating leases (up to lease break clauses where these apply). These operating leases are an arrangement in which substantially all of the risks and rewards of ownership of the asset are not transferred to SOLAS by the lessor.

	2022	2021
	As at 31 December 2022	As at 31 December 2021
	€'000	€'000
Operating Lease Commitments		
Payable within one year	1,675	1,651
Payable within 2 to 5 years	825	2,476
Payable after 5 years	0	0
Total	2,500	4,127

The Operating Leases are in relation to Block 1, Castleforbes House and Regus House, Harcourt Centre.

The estimated lease commitment at 2022 year end was €2.5m.

The lease commitment at 2021 year end was €4.127m.

Operating lease payments recognised as an expense in 2022 were €1.7m (2021: €1.7m).

The properties were utilised in 2022. Operating Leases are reviewed on an ongoing basis by SOLAS.

Finance Lease Commitments

There were no Finance Leases.

> 14 Funding

Most of SOLAS's income are grants from the Department of Further & Higher Education, Research, Innovation & Science which are provided to meet liabilities maturing during the year, as opposed to expenditure incurred during the year. SOLAS recognises its income from the Department of Further & Higher Education, Research, Innovation & Science on a cash basis, whereas expenditure is recognised as incurred. As a result, the annual surplus or deficit on the Statement of Income and Expenditure and the accumulated surplus or deficit do not represent normal operating surpluses or deficits and are largely attributable to the difference between accruals expenditure and cash-based funding.

> 15 Capital Commitments

At 31 December 2022, SOLAS had no capital commitments.

Capital commitments at 31 December 2021 amounted to €100k..

> 16 Contingent Liability

In the normal course of business SOLAS is involved in various legal actions including the finalisation of legacy cases. After careful assessment of each case, the Board is confident that there are no actions which, when settled, are likely to have a material impact on the financial statements.

> 17 Related Party Disclosures

Related party personnel in SOLAS consist of the CEO and members of the Board of Directors. Total compensation paid to related party personnel, including Board members' fees and expenses and total CEO remuneration, amounted to €221,980 (2021: €191,411). A breakdown of remuneration and benefits paid to related party personnel is provided in notes 11(e) and 11(f).

SOLAS adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform covering the personal interests of Board members. In the normal course of business, SOLAS may approve grants or enter into other contractual arrangements with entities in which SOLAS Board members are employed or are otherwise interested.

There were no related party transactions for the year. During 2022 SOLAS had two Board members that were working for organisations that were recipients of SOLAS funding. SOLAS have conflict of interest processes in place whereby members absent themselves from Board meetings when items relating to funding of their organisations were discussed. This is recorded in the Board minutes.

> 18 Impact of the COVID-19 Pandemic

SOLAS worked successfully through the pandemic with up to 98% of staff working remotely and at least 2% of staff onsite that were deemed essential workers. SOLAS ensured that the staff had the technology, training and equipment to allow a successful remote working that included increased cyber security protocols.

In Quarter 4, 2022 a phased return to the office commenced. This approach required all staff to attend for one anchor day and one other day per week. A hybrid and remote working policy has been agreed by SOLAS and its staff with implementation to commence in Quarter 2, 2023. There is no impact on the Financial Statements for 2022.

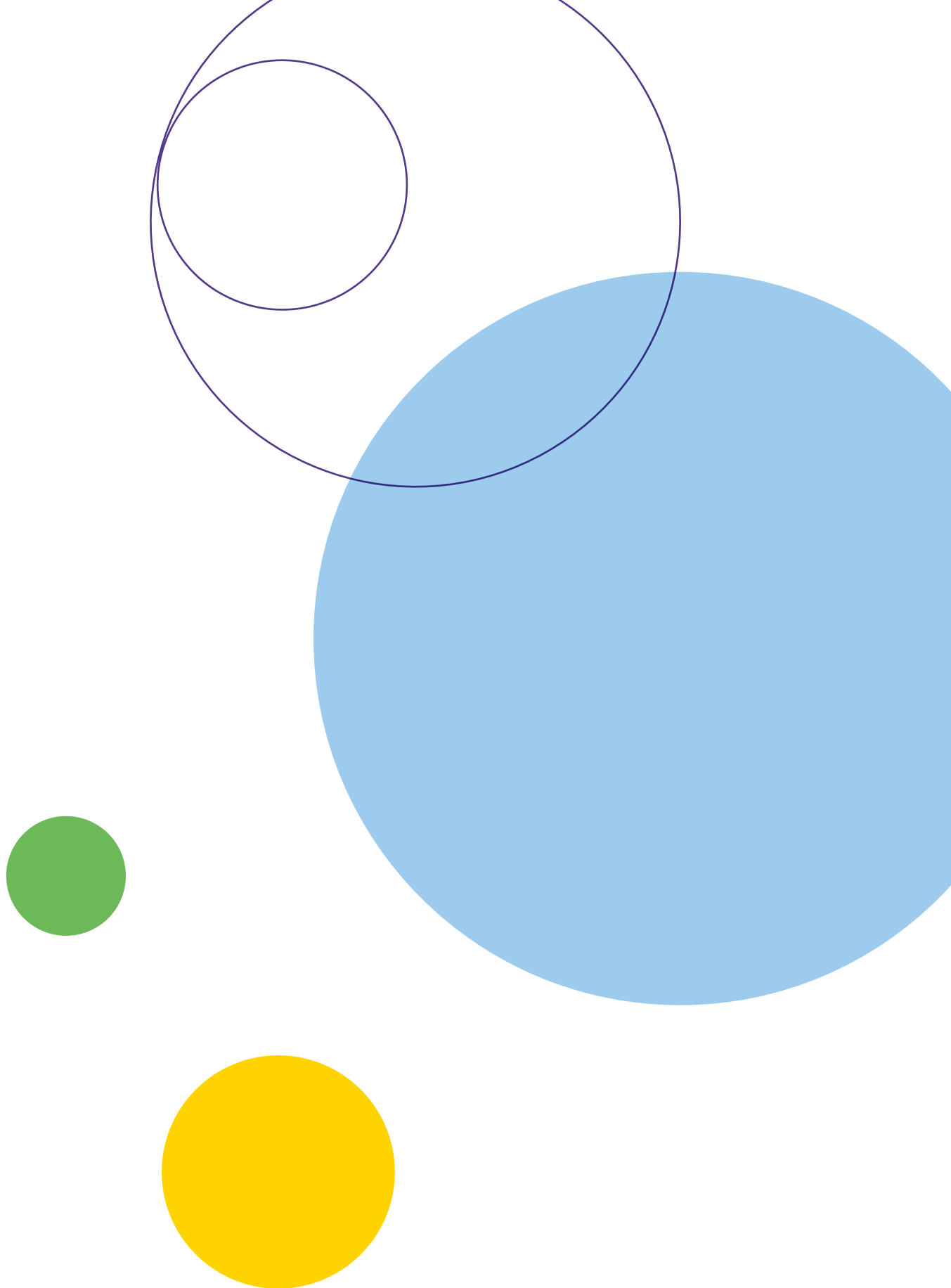
> 19 National Apprenticeship Office

In January 2022, the National Apprenticeship Office (NAO) was formally established as part of the Action Plan for Apprenticeship 2021 – 2025, by the Minister for Further and Higher Education, Research, Innovation and Science. The NAO is managed jointly by the Higher Education Authority (HEA) and SOLAS. It brings together the key State players in a single National Apprenticeship Office while further embedding the well-established industry-focused approach to developing and delivering apprenticeship. This ensures that the quality and integrity of apprenticeships is safeguarded. The NAO also provides a single point of contact for employers or industries willing to engage apprentices or develop an apprenticeship programme.

	Note	€'000
Payroll	5	579
Overhead Costs	5	86
Programme Costs	6	750
Employer Grants	7(d)	891
Development Grants	7(e)	274
Total Expenditure		2,580

> 20 Board Approval

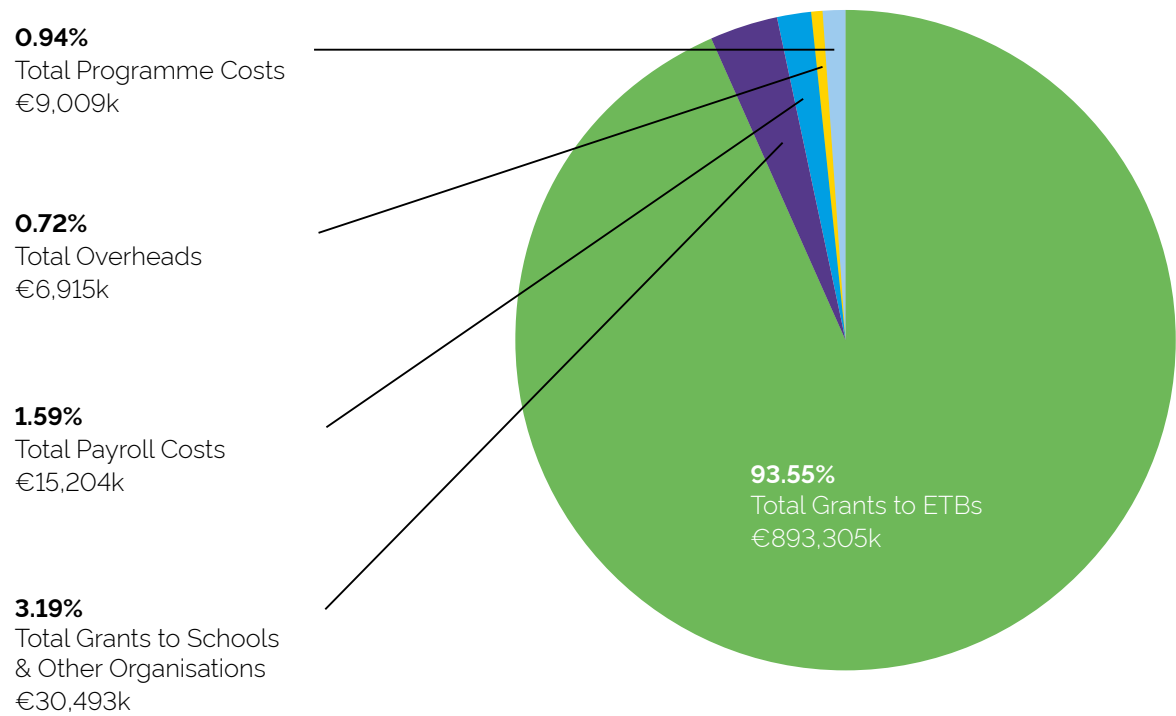
The Board approved the Financial Statements on 27 April, 2023.



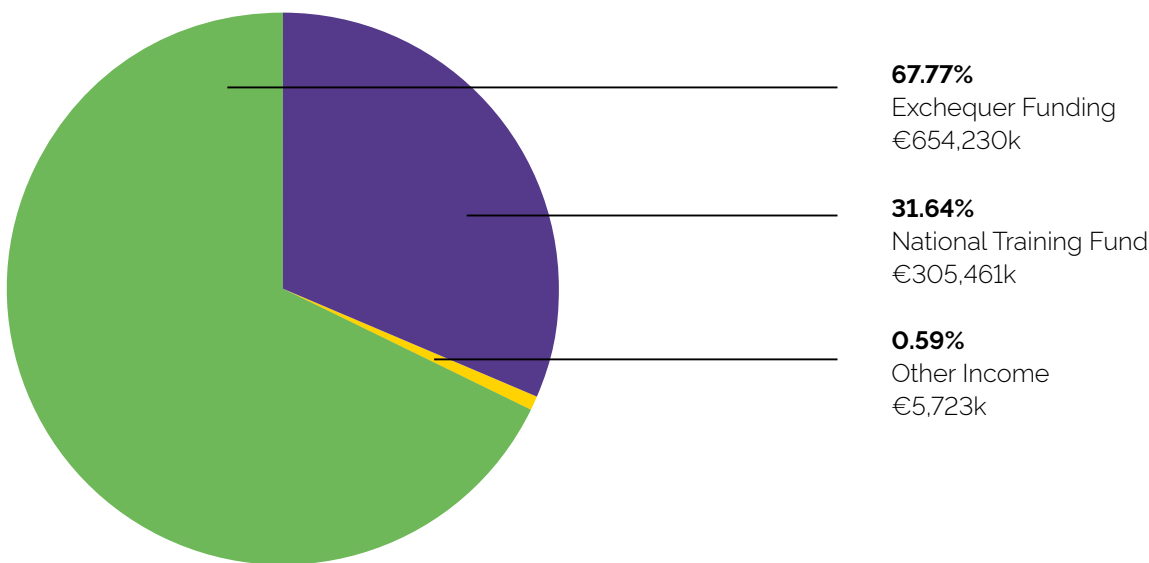


Additional Information

> Breakdown of Expenditure Excluding Pensions



> Sources of Income Excluding Pensions



> Direct Provision of Funding (Further Education Grants) Breakdown of Grants by Programme as Reported by the Education and Training Boards

Education & Training Board	Cavan & Monaghan	City of Dublin	Cork	Donegal	Dublin & Dun Laoghaire	Galway & Roscommon
	€'000	€'000	€'000	€'000	€'000	€'000
Adult Guidance	333	618	489	259	794	456
Adult Literacy	86	(344)	(254)	(177)	(85)	20
Adult Refugee Programme	(3)	0	71	(48)	0	554
Advocacy	0	0	0	0	(16)	0
Back To Education Initiative	1,003	1,642	1,161	1,080	3,892	3,043
Blackspot Support	0	0	247	55	239	118
Breacadh	0	0	15	8	0	266
Community Education	316	4,329	1,339	256	1,501	583
Co-operation Hours	861	7,919	3,133	0	1,560	3,288
Core Skills	0	0	0	0	0	0
Delivering Equality of Opportunity	1	0	(12)	(1)	0	0
English for Speakers of Other Languages	383	1,009	319	525	636	277
Further Education Operational Costs	715	1,880	2,072	1,075	602	1,214
Innovation Projects	134	(0)	109	6	(29)	(60)
Intensive Tuition Adult Basic Education	6	(6)	(64)	(31)	(8)	(20)
FE Literacy	1,104	5,347	3,146	862	1,954	3,045
Reach Fund	425	1,400	750	280	300	285
Funds for Students with Disabilities	120	1,358	89	19	210	54
Further Edu Pathways from School	66	0	(50)	0	(25)	8
Post Leaving Certificate	9,187	41,206	24,438	787	16,699	7,204
Technology Enhanced Learning FE	(10)	0	0	0	(32)	0
Vocational Training Opportunities Scheme	558	6,648	761	2,254	3,417	3,851
Workplace Education Fund	142	120	74	113	361	68
Youthreach	3,474	9,618	6,198	2,778	7,793	5,564
Total Further Education Grants	18,901	82,742	44,031	10,098	39,761	29,817

The negative balances reported by some ETBs on some programmes are the result of surpluses carried forward from prior years.

Kerry	Kildare & Wicklow	Kilkenny & Carlow	Laois & Offaly	Limerick & Clare	Longford & Westmeath	Louth & Meath	Mayo, Sligo & Leitrim	Tipperary	Waterford & Wexford	Total
€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
140	566	800	558	646	386	306	440	242	386	7,419
90	(177)	26	77	(2)	60	(145)	(47)	(79)	(140)	(1,090)
0	100	19	(6)	49	(26)	175	48	73	418	1,421
0	0	0	0	0	0	0	0	0	0	(16)
747	981	714	2,458	738	1,631	1,399	2,184	1,393	2,284	26,352
0	0	0	0	682	0	49	115	0	469	1,973
0	0	0	0	0	0	8	8	0	0	304
234	298	626	346	1,184	529	505	746	619	709	14,118
68	581	284	4,691	1,785	322	281	45	0	57	24,874
0	0	0	0	3,321	0	0	0	0	0	3,321
0	(10)	(14)	0	0	8	(12)	11	0	0	(28)
878	296	400	220	1,042	468	440	603	337	1,087	8,920
2,210	653	1,709	2,240	2,146	272	307	608	1,688	1,751	21,142
115	451	7	3	78	0	2,173	7	0	274	3,267
(5)	(10)	(6)	(7)	0	(2)	(21)	15	(10)	0	(169)
521	1,740	938	763	0	1,371	1,258	1,984	1,391	2,360	27,783
50	190	250	200	400	200	500	100	169	150	5,650
144	114	47	0	191	(4)	208	86	19	22	2,676
0	0	0	0	528	0	16	58	0	9	609
65	5,487	4,635	2,183	7,022	933	14,791	6,605	3,379	6,575	151,195
3	15	0	0	0	49	8	670	0	298	1,000
1,624	6,841	2,096	1,926	6,646	633	1,677	3,571	1,984	5,846	50,333
2	1	8	0	1,516	73	33	105	122	81	2,817
2,276	4,209	1,070	2,376	5,509	1,873	4,660	3,376	1,900	5,684	68,358
9,162	22,325	13,608	18,028	33,479	8,774	28,615	21,338	13,228	28,320	422,228

➤ **Direct Provision of Funding (Training Grants)**
Breakdown of Grants by Programme as Reported by
the Education and Training Boards

Education & Training Board	Cavan & Monaghan	City of Dublin	Cork	Donegal	Dublin & Dun Laoghaire	Galway & Roscommon
	€'000	€'000	€'000	€'000	€'000	€'000
Apprenticeship	1,993	12,797	14,114	4,147	8,126	5,863
Apprenticeship 2016+	745	1,841	715	0	565	574
Bridging Foundation	0	78	0	0	0	0
Community Training Centres	0	6,597	2,292	0	2,037	627
Employment Contracted	0	0	0	0	0	0
Employment Direct	0	0	0	0	0	0
Evening Courses	190	468	87	197	472	119
Justice Workshops	0	150	0	0	100	117
Local Training Initiatives	247	1,107	2,683	0	1,735	1,037
On-Line Blended Learning	283	0	(138)	0	898	225
Progression Contracted	0	0	0	0	0	0
Progression Direct	0	0	0	0	0	0
Recognition of Prior Learning	3	0	(25)	60	0	0
Skills Training	1,671	801	1,149	2,007	3,792	2,060
Skills to Advance	84	88	82	521	314	935
Specialist Training Providers	963	8,736	5,328	814	4,029	1,802
Technology Enhanced Learning TR	(3)	22	478	122	49	221
Traineeship	890	2,999	432	2,314	1,989	1,350
Training Operational Costs	3,053	8,809	7,144	3,516	10,415	4,259
Total Training Grants	10,119	44,494	34,341	13,698	34,521	19,189

Kerry	Kildare & Wicklow	Kilkenny & Carlow	Laois & Offaly	Limerick & Clare	Longford & Westmeath	Louth & Meath	Mayo, Sligo & Leitrim	Tipperary	Waterford & Wexford	Total
€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
6,632	501	3,596	4,987	13,983	5,144	10,710	8,766	5,115	16,337	122,811
686	813	95	587	1,795	281	247	1,389	84	740	11,155
321	75	7	0	0	(0)	28	0	0	327	836
648	1,436	2,402	1,596	2,363	2,131	677	1,750	2,855	2,116	29,527
2,693	0	0	0	0	0	0	0	0	0	2,693
5,403	0	0	0	0	0	0	0	0	0	5,403
385	(3)	0	0	1,033	151	(2)	229	148	552	4,025
0	0	0	0	43	39	0	0	0	0	448
0	238	223	282	466	396	1,224	1,595	731	1,990	13,955
0	5	0	0	0	479	0	0	0	131	1,882
(75)	0	0	0	0	0	0	0	0	0	(75)
3,652	0	0	0	0	0	0	0	0	0	3,652
0	(2)	20	0	57	0	0	0	0	0	113
0	1,135	901	715	3,489	2,462	369	966	2,707	1,488	25,712
238	2,029	169	2,143	1,045	326	1,591	868	349	1,663	12,446
2,298	2,206	400	2,093	3,151	3,439	2,385	2,816	876	1,597	42,934
1	25	(23)	0	241	49	28	(31)	4	(10)	1,173
0	2,217	1,223	3,727	4,358	202	437	3,295	607	1,481	27,522
3,640	2,046	1,341	3,457	9,509	4,843	5,143	4,100	2,593	6,469	80,338
26,523	12,721	10,353	19,587	41,531	19,942	22,838	25,744	16,069	34,879	386,551

➤ **Direct Provision of Funding (Further Education & Training Grants - Other) Breakdown of Grants by Programme as Reported by the Education and Training Boards**

Education & Training Board	Cavan & Monaghan	City of Dublin	Cork	Donegal	Dublin & Dun Laoghaire	Galway & Roscommon
	€'000	€'000	€'000	€'000	€'000	€'000
Cert. Authentication Quality	135	355	376	179	160	276
Combined Learner Support	282	1,615	514	210	0	213
Curriculum Development	10	0	100	54	(15)	15
External Psychological Support	(10)	0	0	(30)	(5)	(60)
Learner Information Grant	(13)	0	(2)	(15)	(0)	(0)
Learner Support Grants	(34)	(392)	15	(75)	(95)	52
Outdoor Education Centres	237	46	297	258	0	222
Promotion/Advertising FET	59	16	212	67	8	58
Technology Enhanced Learning FT	80	145	223	44	125	178
Operational Costs	994	2,614	2,239	1,616	794	379
Sub-Total	1,740	4,399	3,975	2,308	973	1,333
Capital Building (Further Ed.)	4,469	709	1,890	274	1,861	212
Capital Equipment (Further Ed.)	687	209	20	56	315	7
Devolved Capital	435	580	596	435	580	508
	5,591	1,498	2,506	765	2,756	727
Total FET Grants Other	7,331	5,898	6,481	3,073	3,729	2,060

The negative balances reported by some ETBs on some programmes are the result of surpluses carried forward from prior years.

Kerry	Kildare & Wicklow	Kilkenny & Carlow	Laois & Offaly	Limerick & Clare	Longford & Westmeath	Louth & Meath	Mayo, Sligo & Leitrim	Tipperary	Waterford & Wexford	Total
€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
521	225	38	43	722	148	112	61	22	480	3,853
190	280	25	239	495	61	265	140	75	425	5,028
87	0	0	0	157	100	118	0	(2)	86	710
0	(9)	0	0	0	0	(85)	0	0	2	(197)
0	(12)	0	0	0	0	(66)	11	0	(15)	(112)
5	(71)	0	147	(119)	0	(220)	(16)	(29)	(31)	(863)
0	173	0	208	461	0	0	222	0	183	2,308
499	103	0	172	0	221	30	79	0	49	1,574
73	23	59	0	192	110	101	184	104	44	1,687
5,685	693	834	2,958	1,047	864	1,941	814	969	2,202	26,643
7,060	1,406	956	3,767	2,953	1,505	2,197	1,495	1,139	3,424	40,631
0	349	0	0	985	0	18,346	1,811	766	203	31,874
631	0	0	0	275	291	1,655	0	0	0	4,146
508	508	435	435	580	435	508	319	435	580	7,875
1,138	857	435	435	1,840	726	20,508	2,130	1,201	783	43,896
8,198	2,263	1,391	4,202	4,794	2,231	22,705	3,626	2,340	4,207	84,526

> Five Year Summary - Operating Grants to ETBs

Education & Training Board	Operating Grant 2018	Operating Grant 2019	Operating Grant 2020	Operating Grant 2021	Operating Grant 2022
	€'000	€'000	€'000	€'000	€'000
Cavan & Monaghan	16,111	17,239	27,667	25,993	30,761
City of Dublin	78,424	77,666	114,897	117,142	131,636
Cork	48,616	53,606	76,781	75,348	82,347
Donegal	21,265	21,830	23,823	23,542	26,105
Dublin & Dun Laoghaire	58,776	60,215	73,379	62,328	75,255
Galway & Roscommon	34,804	37,121	49,356	47,096	50,338
Kerry	27,442	29,581	33,229	37,272	42,745
Kildare & Wicklow	29,077	31,263	33,783	31,224	36,452
Kilkenny & Carlow	18,446	19,073	23,875	21,744	24,918
Laois & Offaly	19,056	20,705	29,258	33,516	41,382
Limerick & Clare	52,687	57,147	67,103	69,099	77,964
Longford & Westmeath	24,275	24,769	25,865	24,059	30,222
Louth & Meath	29,227	29,741	46,364	46,654	53,649
Mayo, Sligo & Leitrim	31,709	33,276	42,451	37,986	48,575
Tipperary	22,181	22,287	28,402	25,454	30,436
Waterford & Wexford	51,098	58,034	61,866	60,103	66,624
Total	563,194	593,553	758,100	738,560	849,409

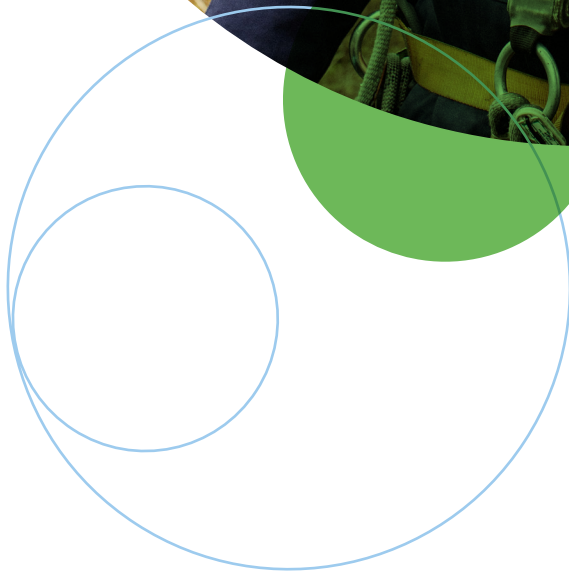
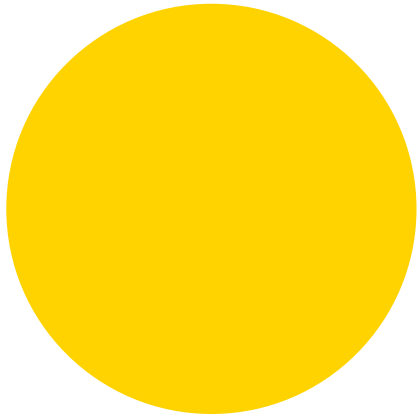
> Five Year Summary - Capital Grants to ETBs

Education & Training Board	Capital Grant 2018	Capital Grant 2019	Capital Grant 2020	Capital Grant 2021	Capital Grant 2022
	€'000	€'000	€'000	€'000	€'000
Cavan & Monaghan	69	1,395	859	551	5,591
City of Dublin	530	868	1,312	1,350	1,498
Cork	931	1,098	870	1,231	2,506
Donegal	293	588	591	650	765
Dublin & Dun Laoghaire	561	634	1,160	474	2,756
Galway & Roscommon	506	717	1,476	6,115	727
Kerry	305	746	527	1,424	1,138
Kildare & Wicklow	85	507	615	51	857
Kilkenny & Carlow	108	264	266	203	435
Laois & Offaly	50	1,000	719	645	435
Limerick & Clare	424	760	1,306	1,583	1,840
Longford & Westmeath	223	787	1,301	532	726
Louth & Meath	350	1,038	2,018	3,254	20,508
Mayo, Sligo & Leitrim	434	792	1,007	1,108	2,130
Tipperary	184	453	1,066	332	1,201
Waterford & Wexford	471	853	1,682	1,119	783
Total	5,524	12,500	16,775	20,622	43,896

> Five Year SOLAS Financial Summary

	2018	2019	2020	2021	2022
	€'000	€'000	€'000	€'000	€'000
Statement of Income and Expenditure					
Total Income	620,700	661,311	837,284	833,698	976,610
Expenditure					
Payroll Costs SOLAS	12,596	13,424	13,590	14,164	15,204
Overheads SOLAS	6,822	7,309	6,824	6,168	6,915
SOLAS Operational Cost	19,418	20,733	20,414	20,332	22,119
Retirement Benefit Costs	14,320	13,930	9,650	6,690	10,360
Programme Costs	5,697	7,160	8,240	9,000	9,009
Grants to Education and Training Boards	568,718	606,053	774,875	759,182	893,305
Grants to VSCCS *	661	598	1,471	3,966	4,210
Grants to Organisations in the FET sector	6,364	7,543	8,489	10,256	12,656
Apprenticeship Grants to Employers			2,090	10,389	10,816
Grants to Consortia & Coordinating Bodies	2,378	1,773	1,962	3,466	2,811
Total Expenditure	617,556	657,790	827,191	823,281	965,286
Surplus	3,144	3,521	10,093	10,417	11,324
Statement of Financial Position					
Fixed Assets	911	1,017	924	647	422
Net Current Assets	3,396	3,768	10,226	10,857	11,946
	4,307	4,785	11,150	11,504	12,368
Financed by:					
Capital Account	230	225	111	418	600
Capital Reserves	911	1,017	924	647	422
Revenue Reserve	3,166	3,543	10,115	10,439	11,346
Total	4,307	4,785	11,150	11,504	12,368

* Voluntary Secondary and Community and Comprehensive Schools



Appendices

> Appendix 1

SOLAS Board Committees 2022

National Apprenticeship Appeals and Recognition of Prior Learning Committee Membership (5 meetings in 2022)

Patricia Cassells	Chairperson
Paddy Kavanagh	Technical Engineering & Electrical Trade Union (TEEU)
David Nicholson	Dun Laoghaire Further Education Institute
Tommy Flaherty	BAM Group
Trevor Sinnott	Waterford-Wexford Education and Training Board (WWETB)
Bryan Redmond	Independent Representative (formerly SOLAS – Retired)
Owen O'Donnell	Kerry Education and Training Board (KETB)
Sinead O'Neill	SOLAS
Joanne Morrissey	SOLAS (from March 2019)
Kim Mulcahy	SOLAS Secretariat (from 3rd November 2021)

Changes in 2022

- Ms. S. O'Neill from 1st January 2022.

> Appendix 2

Table 1

Apprenticeships available in Ireland at end 2022	
Arboriculture	
1	Arboriculture
Biopharma	
2	Laboratory Analyst
3	Laboratory Technician
Construction	
4	Brick and Stonelaying
5	Carpentry and Joinery
6	Geo-Driller
7	Painting and Decorating
8	Plastering
9	Plumbing
10	Scaffolding
11	Stonecutting and Stonemasonry
12	Wood Manufacturing and Finishing
Electrical	
13	Aircraft Mechanics
14	Electrical
15	Electrical Instrumentation
16	Electronic Security Systems
17	Industrial Electrical Engineer
18	Instrumentation
19	Refrigeration and Air Conditioning
Engineering	
20	Engineering Services Management
21	Equipment Systems Engineer
22	Farriery
23	Industrial Insulation
24	Lean Sigma Manager
25	M.A.M.F
26	Manufacturing Engineering

27	Manufacturing Technology
28	Metal Fabrication
29	OEM Engineer
30	Pipefitting
31	Principle Engineer
32	Polymer Processing Technology
33	Principal Engineer
34	Sheet Metalworking
35	Toolmaking
36	Wind Turbine Maintenance Technician
Finance	
37	Accounting Technician
38	International Financial Services Associate
39	International Financial Services Specialist
Hair	
40	Hairdressing
Healthcare	
41	Advanced Healthcare Assistant Practitioner
Hospitality & Food	
42	Bar Manager
43	Butcher
44	Chef de Partie
45	Commis Chef
46	Sous Chef
ICT	
47	CGI Technical Artist (Animation, Games, VFX)
48	Cybersecurity
49	Network Engineer Associate
50	Software Developer Associate
51	Telecommunications and Data Network Engineering Technician
Insurance	
52	Insurance Practitioner

Logistics	
53	Logistics Associate
54	Supply Chain Associate
55	Supply Chain Manager
56	Supply Chain Specialist
57	Transport Operations and Commercial Driving
Motor	
58	Agricultural Mechanics
59	Construction Plant Fitting
60	Heavy Vehicle Mechanics
61	Motor Mechanics
62	Vehicle Body Repairs
Property Services	
63	Auctioneering and Property Services
Recruitment	
64	Recruitment Executive
Sales	
65	Retail Supervision
66	Sales

Table 2

Apprentice Registrations 2022 Pre-2016 Apprenticeships	
	Dec-22
Trades	YTD
Construction	
Brick and Stonelaying	72
Carpentry and Joinery	713
Painting and Decorating	23
Plastering	31
Plumbing	792
Stonecutting and Stonemasonry	8
Wood Manufacturing and Finishing	144
Total	1,783
Electrical	
Aircraft Mechanics	62
Electrical	2,648
Electrical Instrumentation	120
Electronic Security Systems	86
Instrumentation	13
Refrigeration and Air Conditioning	152
Total	3,081
Engineering	
Farriery	8
Industrial Insulation	16
M.A.M.F	203
Metal Fabrication	252
Pipefitting	114
Sheet Metalworking	42
Toolmaking	48
Total	683

Motor	
Agricultural Mechanics	58
Construction Plant Fitting	73
Heavy Vehicle Mechanics	162
Motor Mechanics	431
Vehicle Body Repairs	28
Total	752
Grand Total	6,299

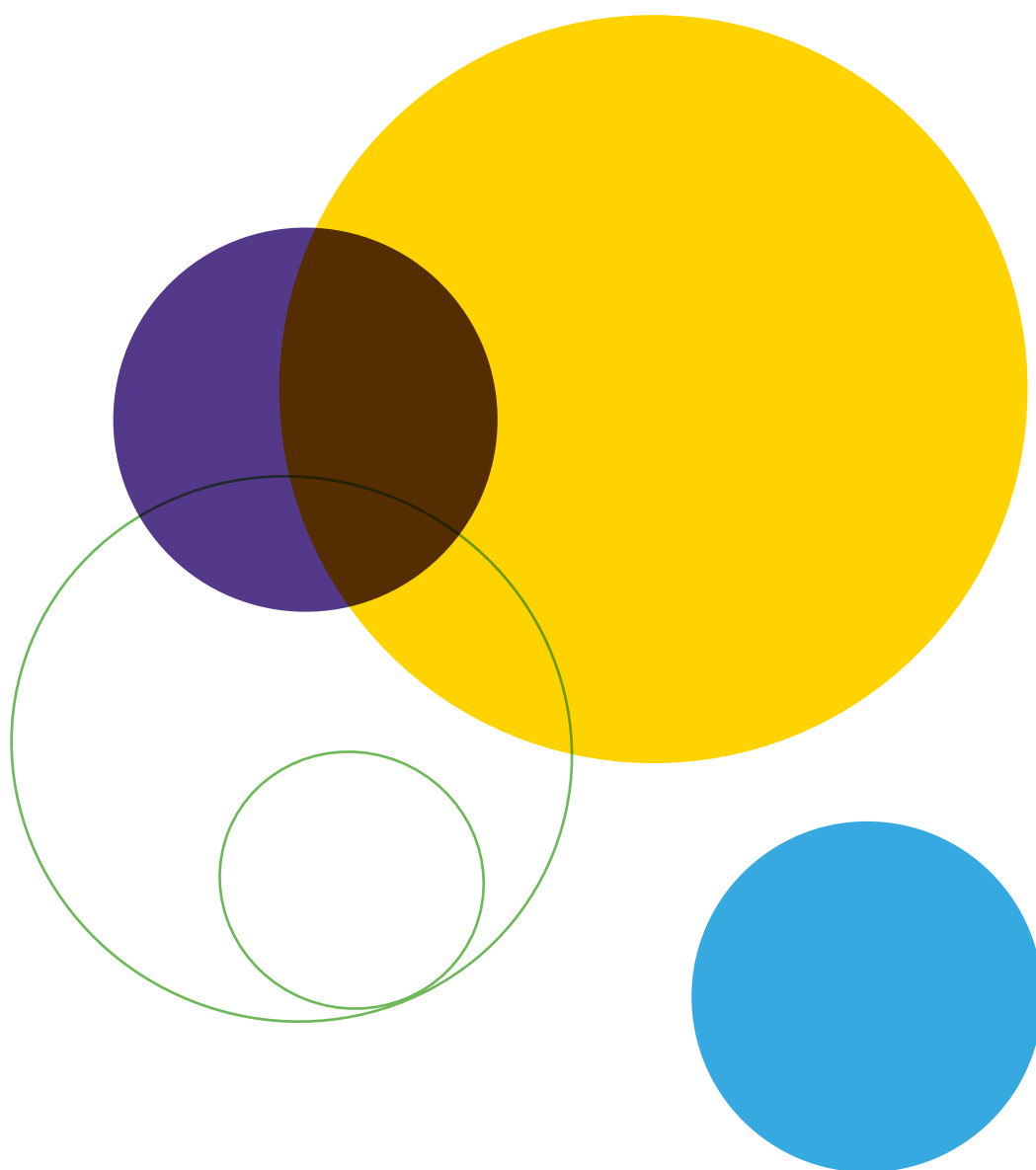


Table 3

Apprentice Registrations 2022 2016+ Apprenticeships	
Apprenticeships	Dec-22
Arboriculture	
Arboriculture	13
Total	13
Biopharma	
Laboratory Analyst	14
Laboratory Technician	37
Total	51
Construction	
Geo Driller	8
Scaffolding	29
Total	37
Electrical	
Industrial Electrical Engineer	42
Total	42
Engineering	
Engineering Services Management	22
Equipment Systems Engineer	5
Lean Sigma Manager	43
Manufacturing Engineer (Level 7)	48
Manufacturing Technology (Level 6)	90
OEM Engineer	20
Polymer Processing Technology	17
Principal Engineer	4
Wind Turbine Maintenance Technician	14
Total	263

Finance	
Accounting Technician	170
International Financial Services Associate	34
International Financial Services Specialist	21
Total	225

Hair	
Hairdressing	213
Total	213

Healthcare	
Advanced Healthcare Assistant Practitioner	7
Total	7

Hospitality & Food	
Bar Manager	115
Butcher	27
Chef De Partie	9
Commis Chef	102
Sous Chef	1
Total	254

ICT	
CGI Technical Artist	0
Cybersecurity	53
Cybersecurity Practitioner	2
Network Engineer Associate	33
Software Developer Associate	148
Telecommunications and Data Network Engineering Technician	29
Total	265

Insurance	
Insurance Practitioner	105
Total	105

Logistics	
Logistics Associate	79
Supply Chain Associate	15
Supply Chain Manager	6
Supply Chain Specialist	15
Transport Operations and Commercial Driving	21
Total	136

Property Services	
Auctioneering and Property Services	140
Total	140

Recruitment	
Recruitment Executive	37
Total	37

Sales	
Retail Supervision	161
Sales	38
Total	199
Grand Total	1,987

Table 4

Apprentice Registrations Pre-2016 Apprenticeships 2013 – 2022										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Construction										
Brick and Stonelaying	3	20	26	52	60	81	80	56	148	72
Carpentry and Joinery	99	185	291	399	443	591	597	563	847	713
Painting and Decorating	8	11	19	27	44	30	31	24	43	23
Plastering	8	9	7	18	34	29	36	20	38	31
Plumbing	241	318	289	345	532	653	628	560	875	792
Stonecutting and Stonemasonry		16	13	2	8	7	3	3	9	8
Wood Manufacturing and Finishing	21	23	48	71	59	95	102	75	155	144
Total	380	582	693	914	1,180	1,486	1,477	1,301	2,115	1,783
Electrical										
Aircraft Mechanics	40	33	34	39	53	74	72	50	55	62
Electrical	522	845	956	1,343	1,705	1,841	1,949	1,740	2,748	2,648
Electrical Instrumentation	46	85	83	106	120	108	125	62	103	120
Electronic Security Systems	12	16	28	28	72	65	76	45	61	86
Instrumentation	6	10	8	10	20	17	16	11	12	13
Refrigeration and Air Conditioning	49	62	75	79	106	119	122	73	142	152
Total	675	1,051	1,184	1,605	2,076	2,224	2,360	1,981	3,121	3,081

Engineering										
M.A.M.F.	127	174	153	163	183	180	199	142	221	203
Farriery	5	4	7	5	6	9	5	0	6	8
Industrial Insulation	5	10	13	10	21	19	20	23	22	16
Metal Fabrication	145	176	198	186	224	234	266	198	340	252
Pipefitting				33	25	49	76	52	98	114
Sheet Metalworking	18	23	38	40	53	70	57	41	63	42
Toolmaking	81	66	62	66	65	79	61	48	52	48
Total	381	453	508	503	577	640	684	504	802	683

Motor										
Agricultural Mechanics	36	38	59	43	45	41	44	52	90	58
Construction Plant Fitting	54	56	77	59	86	71	73	63	81	73
Heavy Vehicle Mechanics	101	145	154	136	143	176	174	135	194	162
Motor Mechanics	267	325	423	420	353	380	408	310	502	431
Vehicle Body Repairs	27	40	47	58	46	40	51	31	50	28
Total	485	604	760	716	673	708	750	591	917	752
Grand Total	1,929	2,698	3,153	3,742	4,508	5,058	5,271	4,377	6,955	6,299

Table 5

Apprentice Registrations 2016+ Apprenticeships 2016 – 2022							
Apprenticeships	2016	2017	2018	2019	2020	2021	2022
Arboriculture							
Arboriculture					3	31	13
Total			–	–	3	31	13
Biopharma							
Laboratory Analyst			2	21	18	18	14
Laboratory Technician			14	10	12	10	37
Total			16	31	30	28	51
Construction							
Geo Driller				2	18	7	8
Scaffolding						37	29
Total				2	18	44	37
Electrical							
Industrial Electrical Engineer	12	19	25	28	30	20	42
Total	12	19	25	28	30	20	42
Engineering							
Engineering Services Management				10	17	34	22
Equipment Systems Engineer						6	5
Lean Sigma Manager					39	52	43
Manufacturing Engineer (Level 7)		36	20	27	20	53	48
Manufacturing Technology (Level 6)		40	34	29	30	42	90
OEM Engineer				11	16	14	20
Polymer Processing Technology		25	15	13	11	14	17
Principal Engineer					5	8	4
Wind Turbine Maintenance Technician							14
Total		101	69	90	138	223	263

Finance						
Accounting Technician	71	88	124	96	163	170
International Financial Services Associate	15	11	9	17	16	34
International Financial Services Specialist	18	10	12	18	23	21
Total	104	109	145	131	202	225

Hair						
Hairdressing			14	84	182	213
Total			14	84	182	213

Healthcare						
Advance Healthcare Assistant Practitioner					68	7
Total					68	7

Hospitality & Food						
Bar Manager						115
Butcher		7	37	10	51	27
Chef De Partie		31	40	5	35	9
Commis Chef	25	112	62	16	75	102
Sous Chef			5	3	11	1
Total	25	150	144	34	172	254

ICT						
CGI Technical Artist			7			
Cybersecurity			13	30	6	53
Cybersecurity Practitioner						2
Network Engineer Associate		22	44	22	11	33
Software Developer Associate		39	66	42	53	148
Telecommunications and Data Network Engineering Technician			50	31	37	29
Total		61	180	125	107	265

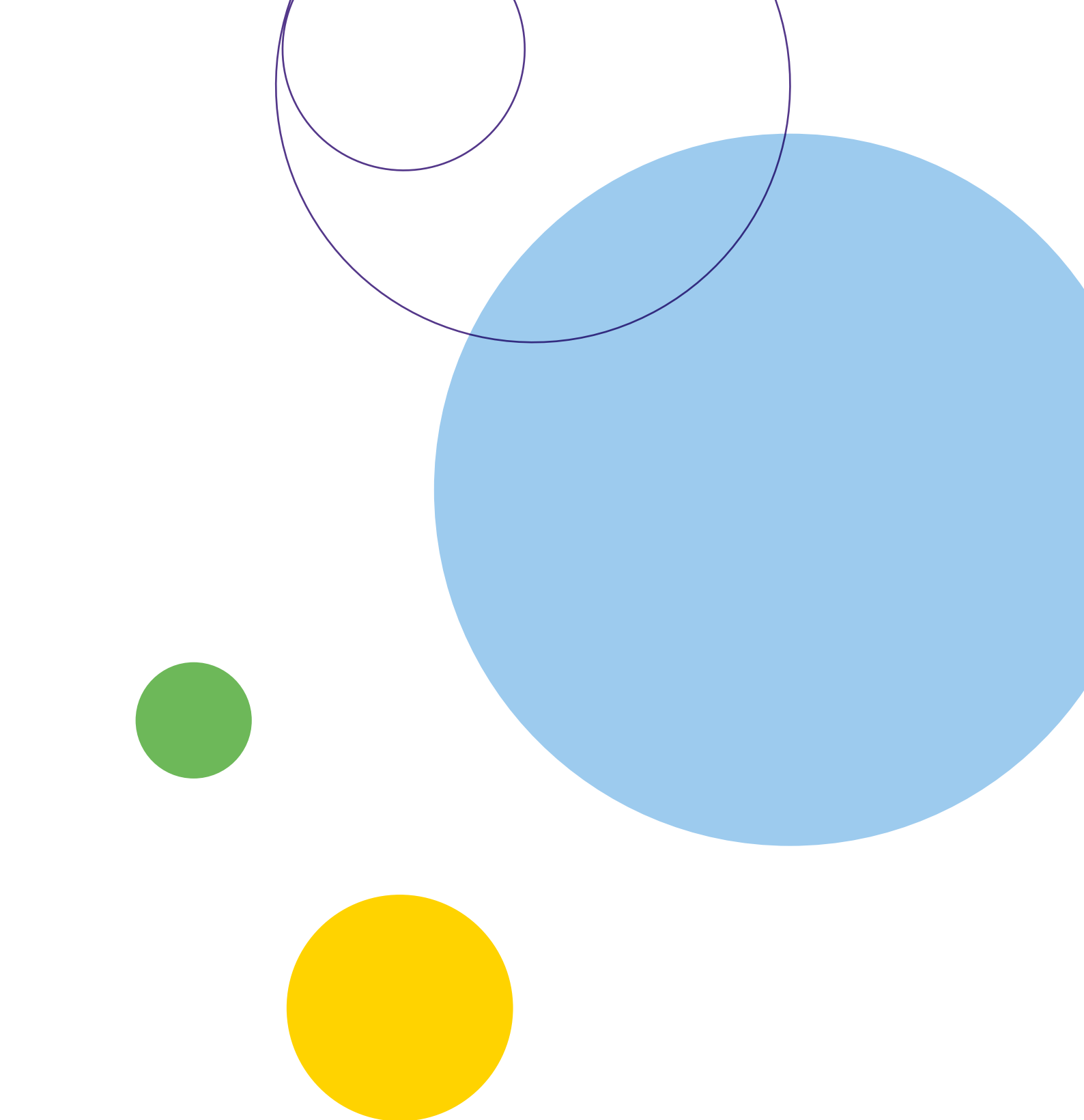
Insurance							
Insurance Practitioner	67	86	80	70	49	75	105
Total	67	86	80	70	49	75	105

Logistics							
Logistics Associate			27	34	53	74	79
Supply Chain Associate						13	15
Supply Chain Manager					11	36	6
Supply Chain Specialist					10	22	15
Transport Operations and Commercial Driving							21
Total			27	34	74	145	136

Property Services							
Auctioneering and Property Services			53	92	75	138	140
Total			53	92	75	138	140

Recruitment							
Recruitment Executive					27	24	37
Total					27	24	37

Sales							
Retail Supervision				76	101	142	161
Sales					30	51	38
Total				76	131	193	199
Grand Total	79	335	590	906	949	1,652	1,987



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