

Annual Report and Accounts 2019



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 Education and Skills its Annual Report and Financial Statements for the 12-month period from 1 January 2019 to 31 December 2019.

Official Languages Act, 2003

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 under the Programme for Employability, Inclusion and Learning 2014–2020.

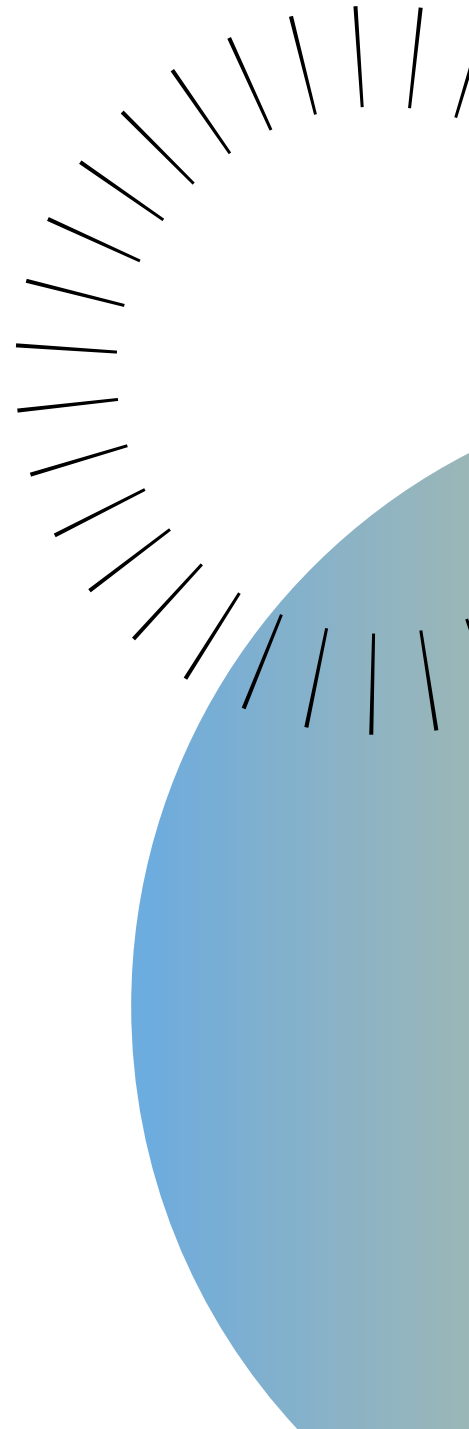
SOLAS – An tSeirbhís Oideachais Leanúnaigh agus Scileanna

Further Education and Training Authority
Block 1, Castleforbes House
Castleforbes Road
Dublin 1
D01 A8N0
Ireland

T: +353 (0)1 533 2500

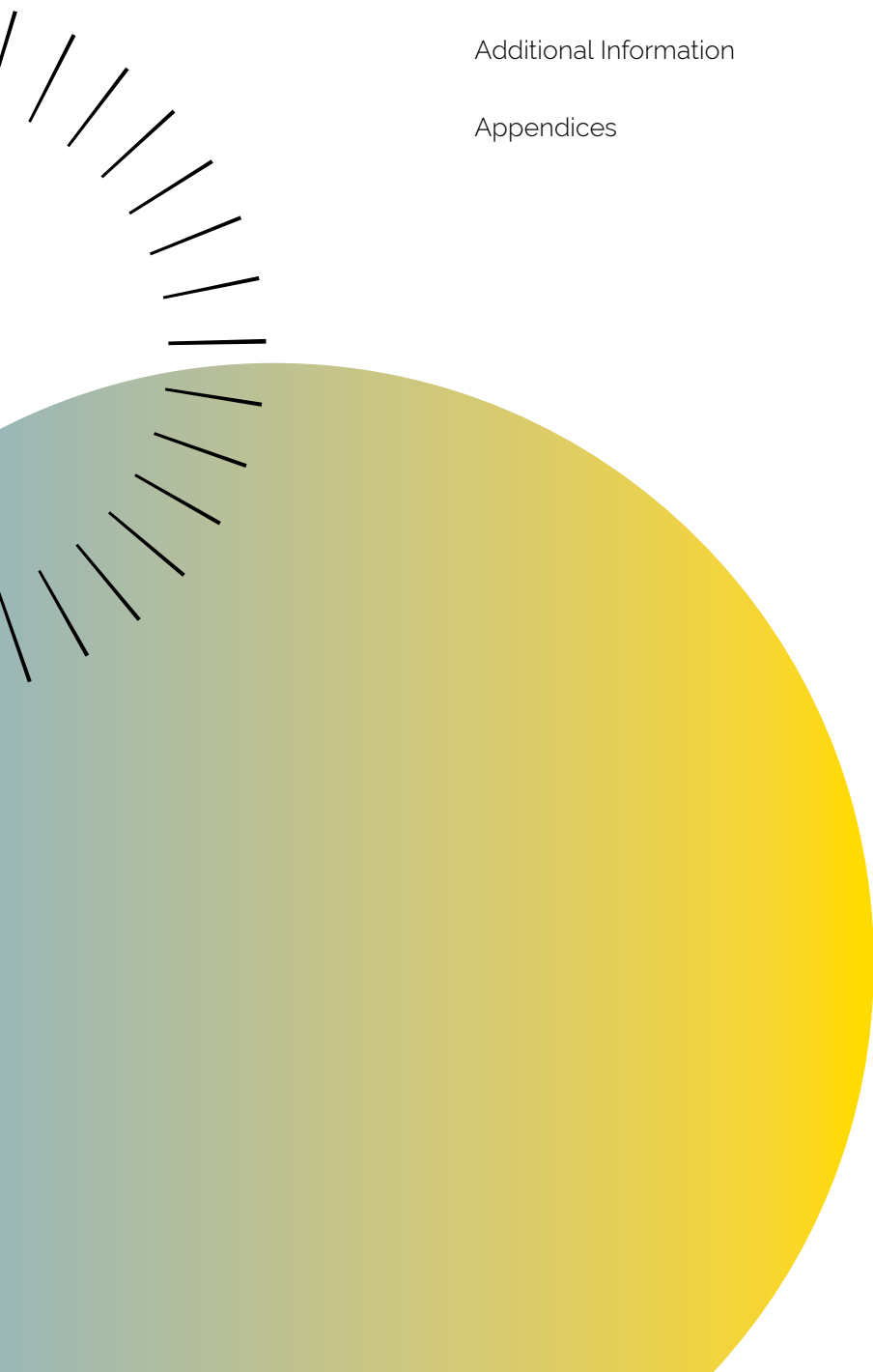
E: info@solas.ie

www.solas.ie



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CEO Overview

2019 was a milestone year for SOLAS, for the further education and training (FET) system and for me personally. In September, I had the great privilege of being appointed as the new Chief Executive Officer of the agency. Thanks to my predecessors Paul O'Toole and Conor Dunne, there was a significant legacy on which to build. The challenges in forming and supporting new organisations and establishing structures and processes to oversee the new FET system had largely been addressed. Indeed SOLAS was effectively at the point of transitioning from this development and establishment phase to one where real integration, reform and performance improvement could deliver a strategic and integrated FET system. With the first ever FET Strategy coming to a close in 2019, it provided the perfect opportunity to set out an ambitious agenda for future FET development. This was embedded in the production of an exciting new draft FET Strategy for the next 5 years, following an extensive consultation process throughout the year, which we look forward to sharing with you in the near future.

The new approach is based around three strategic pillars: building **skills**; fostering **inclusion**; and facilitating **pathways**. This will be underpinned by a strong focus on four enabling themes: digital transformation; learner and performance focus; staffing and structures; and capital development.

The central premise of the new strategy is that FET is for everyone. It is available in every community and offers you a pathway to take you as far as you want to go, regardless of any previous level of education. FET must become louder and prouder, with more and more people of all ages becoming aware of the opportunities to learn, develop, and progress through FET. There is a real opportunity to grow

the contribution and profile of FET and generate a more collaborative and cohesive tertiary education system for Ireland. To achieve this, the sector must simplify its structure and learning pathways, facilitate easier access to education and training, ensure a more consistent learner experience, and build a more powerful identity within communities and potential learners.

If we consider FET in 2019, we are starting this journey from a good base. FET supported around 200,000 unique learners throughout the year, with a total of 330,000 beneficiaries or total course participants (reflecting the fact that many people access more than one FET opportunity each year). It was delivered by 16 Education and Training Boards (ETBs) ensuring that FET reflects regional characteristics and meets regional needs, and a range of other FET providers and support agencies. The FET sector benefitted from an investment amounting to €616m from SOLAS in 2019. This included €250.7m from the National Training Fund. A range of FET programmes are eligible for ESF funding under the Programme for Employability, Inclusion and Learning (PEIL) 2014-2020 with an average annual investment of €65.0m from the European Union over the life of the programme channelled to Education and Training Boards as part of the overall annual investment in FET. In addition to the SOLAS investment of €616m, the Department of Education and Education and Skills provided additional funding directly to Education and Training Boards to support PLC provision.

There were 6,177 new registrations in apprenticeships bringing the overall apprentice population to 17,829. Add to that 14,000 eCollege learners, 28,764 PLC students, 62,374 beneficiaries availing of literacy and numeracy support including ESOL and Refugee

resettlement, and 5,300 employees trained in the exciting new Skills to Advance programme which focuses on upskilling of the existing workforce, and you get an idea of the demand for FET learning across every part of Ireland. Ensuring that the learner voice influences the direction of FET continued to be a key priority, with over 1,000 learners participating in the National FET Learner Forum initiative. Further details about the nature and impact of FET throughout the year are provided throughout this Annual Report.

While 2019 marks a pivotal moment for FET, the COVID-19 crisis which we are all now experiencing in 2020 makes the need for change all the more pertinent. The way in which we work, learn, do business, and even engage with each other was already fundamentally changing as technology advanced, but the lessons and legacy from this COVID period will only exacerbate the pace at which this will happen in the future. Individuals will make different career and lifestyle choices, employers will adopt new business models and education providers will have to fully embed technology in the delivery of learning or else risk becoming irrelevant. There will also be significant social and economic damage as a result of the crisis, and FET must be there to support the upskilling and reskilling of those who require a route back into sustainable employment, the re-invigoration of communities hit hard by restrictions, and the competitiveness of businesses as they seek a return to growth. Add to that the looming threat of Brexit, and the importance of a strategic, agile and responsive FET system is never more apparent.

The way that ETBs and other FET providers have responded to recent challenges underlines their commitment to shape and lead this next critical phase of development, and I would like

to thank them for their continued excellent work. I would also like to acknowledge the many other stakeholders who play an important role in supporting the FET system, including our parent department, the Department of Education and Skills. Finally, I would like to thank SOLAS colleagues, our Chair and Board members, for their part in moving us into this exciting next phase of FET development. Making a difference in our educational landscape is something we all pride ourselves on. As an organisation with diverse responsibilities, we have worked hard to define common values and a shared sense of purpose, with the needs of the FET learner at the heart of everything we do.

I hope you enjoy this Annual Report, and that you will all play a part in FET's exciting future.



Andrew Brownlee
CEO



Chairman Overview

I am pleased to submit SOLAS' sixth Annual Report, covering the period from 1st January to 31st December 2019, to the Minister for Education and Skills in accordance with Section 32(1) of the Further Education and Training Act, 2013.

Firstly, I would like to extend my thanks to Patricia Carey for acting in the role of Chair of the SOLAS Board during 2019 following the conclusion of Pat Delaney's term as Chair of the Board in October 2018. Having joined as the new Chair late in the year, I am proud to look back at the excellent work done over the course of the past year by Patricia, the Board members, SOLAS, and the entire sector. I very much look forward to playing my part in continuing this work into 2020. Though it has been a trying start to 2020, I have been encouraged by the FET sector's response to the COVID-19 pandemic, and inspired by the partnership between SOLAS, ETBs, and the wider sector to support the learner and the economy during these difficult times. SOLAS is on the cusp of great change; the launch of the new five-year Further Education and Training Strategy is anticipated, as well as the work being done to build upon the success of the Strategic Performance Agreements and evolve the funding model for the sector. I very much look forward to working with the SOLAS executive and the wider FET sector to implement both initiatives as the sector matures following its first five years in existence.

2019 was a year of much change for SOLAS. Conor Dunne, SOLAS Executive Director for Resources, stepped into the role of acting Chief Executive following the departure of Paul O'Toole in late 2018. Following an extensive recruitment process, Andrew Brownlee, SOLAS Executive Director for Strategy and Knowledge, was appointed Chief Executive Officer in August

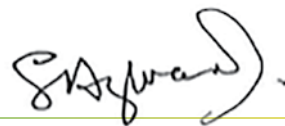
2019. Both Conor and Andrew have worked together to successfully negotiate the transition following Paul O'Toole's departure, and I am very pleased to be taking up the position of Chair at this exciting time. There were also a number of changes at Board level which saw SOLAS welcome a number of new members to the Board including Orla Coughlan, Paul Cremmins, Yvonne McNulty, and Niamh O'Reilly. In addition, Seán Burke, Patricia Carey, Darragh Loftus and Cecilia Munroe were appointed to the Board for a second term. On behalf of the Board, I wish to express my thanks also to Paul O'Sullivan, who resigned in 2019, for all his hard work as a Board member over the past three years. I would also like to thank SOLAS staff at every level of the organisation for their contribution and their work over the year.

2019 was also the last full year for the Board Secretary and Communications Director, Nikki Gallagher, who has since moved on to take up another role. I would like to acknowledge her thoughtful and energetic contribution to the organisation and the Board.

I would like to thank Minister for Education and Skills, Joe McHugh TD and the Minister of State for Skills, Research and Innovation, John Halligan TD, Secretary General, Seán Ó Foghlú, and all the officials from the Department of Education and Skills for their support and encouragement throughout 2019.

I would also like to acknowledge the work of the SOLAS CEO, Andrew Brownlee and Acting CEO, Conor Dunne, SOLAS staff, ETBI, the Education and Training Boards, Government agencies and bodies, and our other partners across the FET sector, who constantly strive for excellence in FET and who have shown great resilience in challenging times.

The Board will continue to provide strategic direction to SOLAS amid the launch and implementation of the new FET Strategy 2020-2024, as well as the continued improvements to the funding model and the FET sector overall. On behalf of the Board, we look forward to guiding and supporting SOLAS in the coming years. I further wish to reiterate our commitment to guide and support SOLAS in all its endeavours. In the years to come we look forward to helping to support an FET sector that is future-focussed, effective, and responsive to the needs of learners, employers, and communities across Ireland.



Seán Aylward
Chairman of the Board






SOLAS is focused on driving innovation and progressive change in the way Irish people access learning.

SOLAS in 2019

How did we do?



As a State agency tasked with building a world class Further Education and Training (FET) sector, SOLAS is focused on driving innovation and progressive change in the way Irish people access learning. We fund, support and coordinate programmes across myriad spectrums to enhance learners, employers and society.

We know there is no 'one size fits all' rationality when it comes to further education and training. Whether it's the school leaver embarking on an apprenticeship or an employer keen to upskill staff who have an appetite for learning, SOLAS is helping to shape and share in Ireland's ever-changing educational landscape.

Since 2013, when SOLAS was established under the Further Education and Training Act as an agency of the Department of Education and Skills, our work has adapted to challenges and change year-on-year. In 2019, we were proud to play our part on a national stage introducing even more options in apprenticeships, driving a new Corporate Social Responsibility (CSR) programme within the organisation and breaking new ground in education and training to both learners and employers.

In tandem with this, SOLAS holds statutory responsibility for the management of the national apprenticeship system in Ireland and successfully manages the Safe Pass Health and Safety Awareness Training Programme, the Construction Skills Certification Scheme (CSCS) and the Quarrying Skills Certification Scheme (QSCS) along with the National Skills Database where we provide research, data and analysis for the Expert Group on Future Skills Needs.

How did we do in 2019? Here's just some of our best bits....

Our Highlights

€616m

net funding to the FET sector

€11m

Skills to Advance budget

circa.

67,000

beneficiaries supported
by ETB Adult Literacy
Services (ALS)

circa.

5,000

employees trained in Skills
to Advance programme

1,001

learner participants
in the National Adult
Learner Forum

circa.

14,000

eCollege
learners

13

National Adult
Learner Forum
events

665

women in
apprenticeships
in Ireland

6,177

new registrations
in apprenticeships

6,537

employers listed on the national
apprenticeship system

54

Apprenticeships

17,829

apprentice population

175

events across the Construction Skills
Certification Scheme (CSCS) and the
Quarries Skills Certification Scheme (QSCS)

23,583

new CSCS
& QSCS cards

112,186

Safe Pass
cards issued

► Evaluating 2019 – strategies and research at SOLAS

Gathering insights on Ireland's regional and national skills helps SOLAS plan and develop policies and practices across the Further Education and Training (FET) and Higher Education sectors.

To do this, SOLAS Skills and Labour Market Research Unit (SLMRU) researches, collates data and analyses ongoing trends on behalf of both SOLAS and the National Skills Council. In addition, the SLMRU publishes research and reports that observe and paint a detailed picture of the sector as well as managing the National Skills Database, which collects key information on the supply and demand of skills in Ireland.

In 2019, the SLMRU carried out a comprehensive schedule of research and publications that included an annual National Skills Bulletin and an annual Vacancy Overview. The launch of a Quarterly Skills Bulletin allowed for the collation of information on women, older workers and the unemployed.

► Evaluating 2019 – FET Facts and Figures

Who are our learners? What are their hopes for embarking on learning in the Further Education and Training (FET) sector? And how can we as an organisation responsible for the provision of this learning and training ensure a continued excellence in what we deliver?

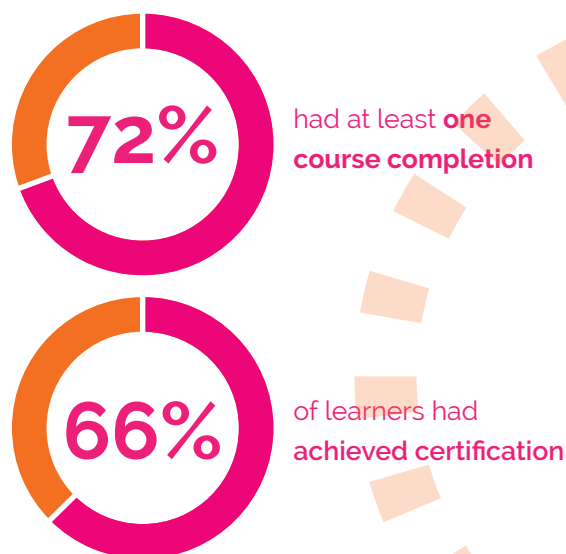
The answer? We do our homework.

Within SOLAS, we have a Data Analytics unit tasked with assembling an accurate portrayal of our learners, our supports and where there is room for improvement.

In 2019, we rolled out a series of new reports reflecting reach of the FET sector and the diversity of our learners. The findings were

promising with most learners completing at least one course and achieving certification in their chosen field. Other key reports focused on participation by Traveller and Roma communities and learners with a disability. A special report also highlighted the added value of FET provision in supporting learners on their lifelong journeys in learning.

Learning and the FET sector in 2019

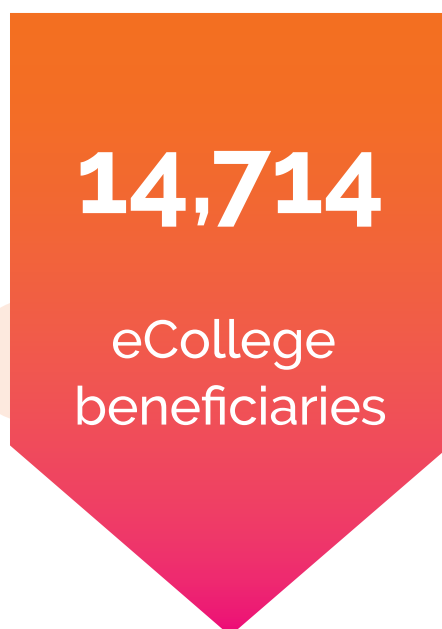
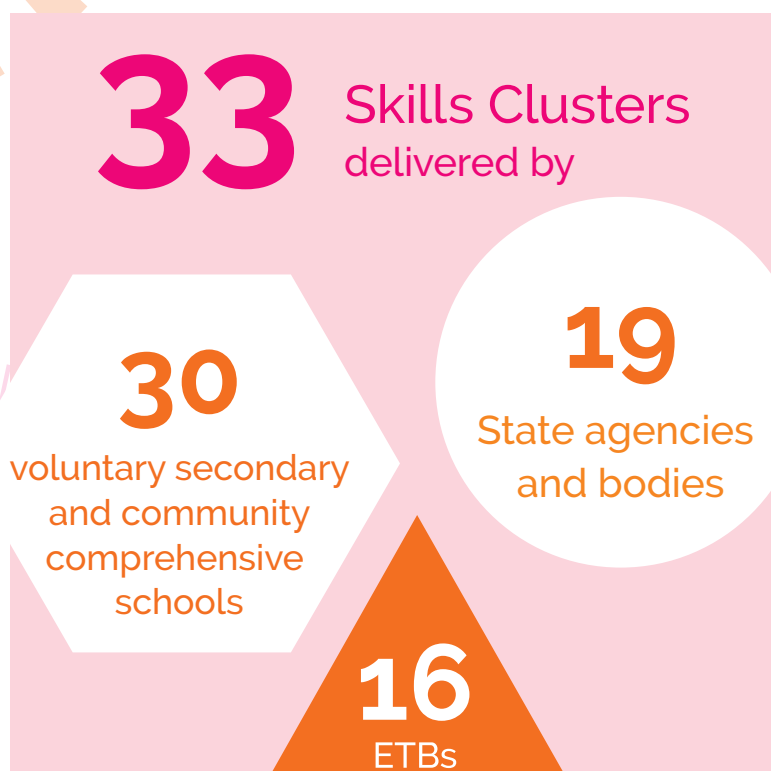
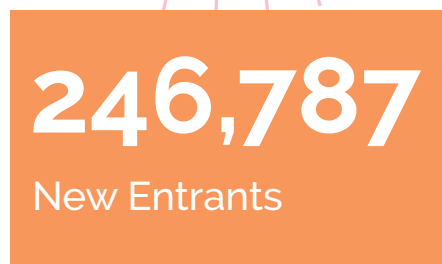
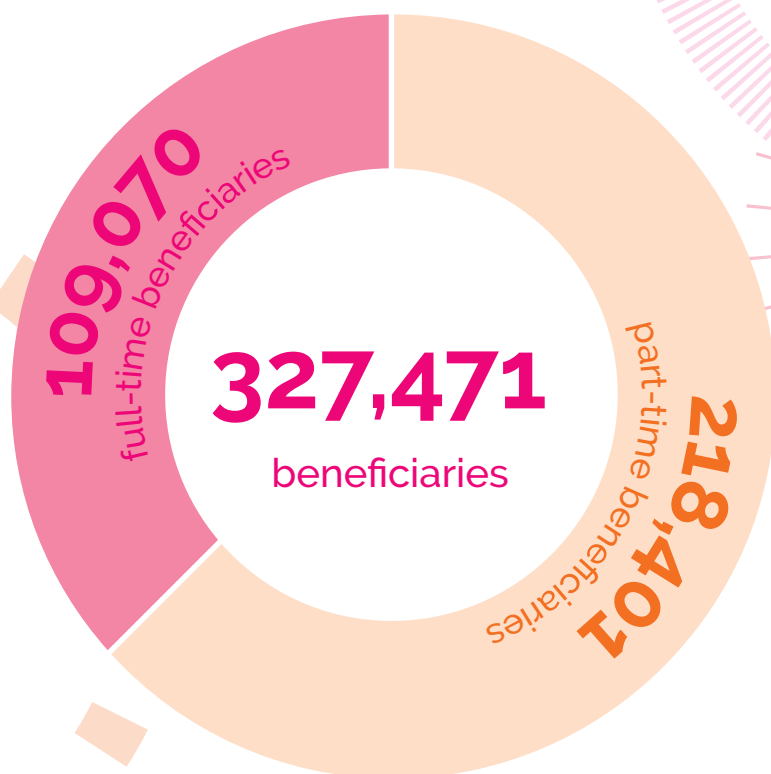


SOLAS-CSO statistical collaboration reports helped to track the nationwide sectorial and ETB-specific targets established for the period 2018-2020 in the context of strategic priorities and implementation of national policies.

An exciting piece of research focused for the first time on graduate tracking and PLC learner outcomes. Findings show that the FET-HE transitions from a PLC course mean that learners are fully equipped for the successful completion of their tertiary education.

Our Strategy Unit delved even further into the FET with the drafting of a new FET Strategy 2020-2024, an opportunity to progress and further develop the sector. Additional research from the unit included the National Youthreach Evaluation, a significant ESRI publication, funded by SOLAS, to examine the effectiveness of the Youthreach programme.

FET in 2019



Learning Works

> Apprenticeship

Apprenticeship and work-based learning form an essential part of what SOLAS is about. As the statutory authority for apprenticeship in Ireland, 2019 saw an even greater uptake in the new apprenticeship system aimed at allowing for greater flexibility in learning.

At a national level, apprenticeships and traineeships grew even more accessible to learners with new courses and programmes introduced across sectors including Construction, Engineering, Hair, ICT, Logistics and Sales.

A key trend from 2019 is that of the growing number of women in apprenticeships. There are now 665 women involved in apprenticeship programmes, a figure that has grown substantially year-on-year from just 60 in 2016, to 151 in 2017 and 341 in 2018.

In line with the Government's Action Plan to Expand Apprenticeship and Traineeship in Ireland 2016-2020, a total of 11 new apprenticeships were launched in 2019. This brings the number of operational apprenticeships in Ireland to 54, including 25 in craft apprenticeships which include popular occupations such as electrical, carpentry and joinery.

Uptake in such courses is on the increase also. The total apprenticeship population at the end of 2019 was 17,829. This included 16,142 participating in a craft apprenticeship. There were 6,177 new registrations, including 5,271 in craft and 906 in new apprenticeships.

We continued to work with our Skills and Labour Market Research team who regularly conduct evaluations on the imbalances in skills supply and demand in the workplace, including craft apprenticeship occupations. In addition, it provides forecasts of apprenticeship requirements over a five-year period. The overall

craft apprenticeship registration patterns since 2009 reflect the expected forecasts of the SOLAS research team and the Apprenticeship and Work-based Learning Unit. See appendices for annual trends.

Continuing periodic reviews of five craft apprenticeships – Electrical, Plumbing, Carpentry & Joinery, Heavy Vehicle Mechanic (HVM) and Metal Fabrication, and continuing update of five trades for validation – Motor Mechanics, Construction Plant Fitting, Plastering, Painting and Decorating, and Aircraft Mechanics was also part of our work in 2019.

Version 4 curriculum for Vehicle Body Repair was rolled out in July 2019 in Sligo ETB and followed by CDET Ballyfermot.

Growth in electric vehicles and subsequent training needs for apprentices has seen the inclusion of new training modules in electric vehicles across the family of motor trades.

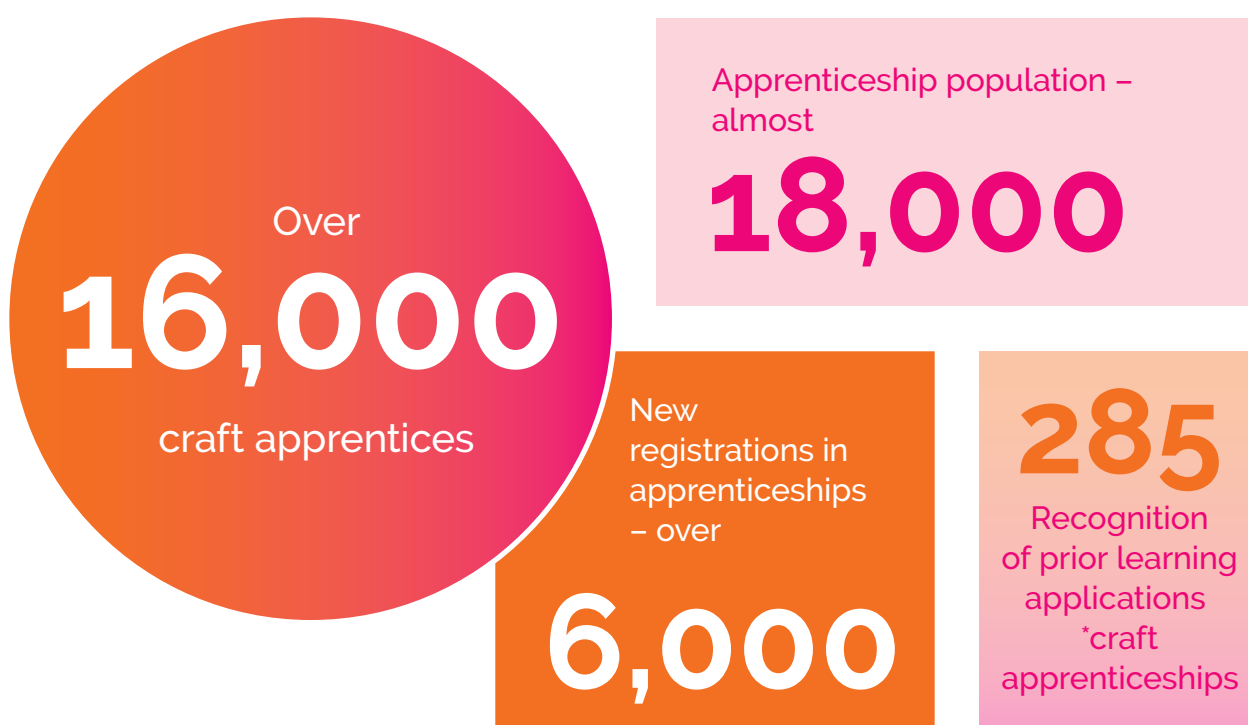
As secretariat to the Apprenticeship Council, we undertook significant engagement with apprenticeship consortia and other stakeholders, including at partners' meetings.

There was continued interest from employers in apprenticeships with 6,537 listed on the national apprenticeship system. Over 1,000 employers are participating in the roll-out of the new apprenticeship programmes. Employer ambassadors were appointed and we also had our Employer of the Year awards. There was a concerted roll-out of an Apprenticeship Online facility including an apprenticeship Jobs Market.

But the focus didn't end there. SOLAS's successful 'Generation Apprenticeship' promotional campaign to boost awareness among school-leavers, continued to highlight its message in 2019 with a second competition and showcase event.

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

Apprenticeships 2019 in Numbers



New Apprenticeships in 2019

Construction

Geo Driller	Level 6	2 Years
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Engineering

Engineering Services Management	Level 7	2 Years
OEM Engineer	Level 6	3 Years

Hair

Hairdressing	Level 6	3 Years
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ICT

CGI Technical Artist	Level 8	2 Years
Cybersecurity	Level 6	2 Years
Telecommunications and Data Network Technician	Level 6	2 Years

Logistics

Lean Sigma Manager	Level 9	2 Years
Supply Chain Manager	Level 9	2 Years
Supply Chain Specialist	Level 8	2 Years

Sales

Retail Supervision	Level 6	2 Years
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> Traineeship

Shaping skills and building careers is the ethos at the heart of traineeships. SOLAS is proud to fund and support traineeships rolled out and managed by Education and Training Boards across the country.

Their commitment to traineeship provision increased substantially in 2019, with over 70 programmes available across 16 industries and sectors including Business, Care, Construction, Engineering, Fashion and Beauty, Finance, Hospitality, ICT, Manufacturing, Media, Logistics, Retail, Sports and Leisure.

In keeping with The Action Plan to Expand Apprenticeship and Traineeship 2016-2020; it is intended that 19,000 trainees will have enrolled on traineeship programmes by the end of 2020.

There has been a year-on-year increase in traineeship enrolments with a total of 3,543 trainees newly enrolled on traineeship programmes in 2019.

**Information on all traineeships in 2019 available in the Appendices*

Over
70 traineeship
programmes

3,543
enrolments

Courses spanning
16 industries and sectors

Traineeships 2019 in Numbers

Traineeships launched in 2019

12 new traineeship programmes commenced in 2019 as follows:

Aircraft Spray Painting	Health Service Skills
Barista and Bartending Skills	Local and National Tour Guiding
Beauty with Make-up Artistry (Fashion, Theatre and Media Make-Up)	Machine Tool Operations
Cleanroom and Packaging Operations	Special Needs with Intellectual Studies
Engineering Technology	Social and Community Care
Greenkeeping	Youth Work

> Construction Services

The range of programmes managed by the SOLAS Construction Services Unit in 2019 included 21 Construction Skills programmes, 14 Quarrying Skills programmes and the Safe Pass programme. These programmes are available to the construction and quarry industries to ensure the sectors have the required construction skills, quarrying skills and competences for success.

Since the start of 2019 SOLAS processed, produced and distributed 112,186 Safe Pass cards, which is a four per cent increase on the 2018 outcomes. SOLAS also managed and administered the processing, production and dissemination of 25,583 CSCS and QSCS cards, which equates to a 14 per cent increase on the 2018 figures. A new online payment system for card renewals and replacement cards was also activated.

SOLAS reviewed and revised its respective Safe Pass, CSCS and QSCS Codes of Conduct for its approved training organisation and tutor networks. The revised Safe Pass Codes of Conduct were implemented in 2019.

> Innovation

We achieved great progress in relation to our Skills to Advance programme. This new policy, developed in 2018 by SOLAS and the Department of Education and Skills (DES), has been successfully rolled out across ETBs and enables targeted skill development for vulnerable groups in the Irish workforce. There is an emphasis on helping those who have lower skills levels and who would benefit greatly from workplace opportunities to upskill. The policy also supports small and medium-sized enterprises (SMEs) who need some assistance to invest in and develop their workforce.

The Skills to Advance budget provided through the National Training Fund in 2019 was €11 million and the number of employees trained was approximately 5,000 at the end of

December 2019. SOLAS launched a national and regional media campaign to promote this initiative, a drive that will continue throughout 2020.

The impact of Skills to Advance is illustrated by the experience of The Care Team, a medium sized healthcare company with seventy-two employees, which connected with Dublin and Dun Laoghaire ETB to avail of Skills to Advance supports. Four staff members undertook the Supervisory Management programme to upskill in management skills. In the five months following the commencement of the course the owner manager reported to SOLAS that there had been a 20 per cent increase in financial turnover with significant growth in the business, a 3 per cent decrease in staff turnover and a 7.5 per cent increase in staff numbers. There had been no business growth in the previous twelve months.

In the area of eCollege, a free national online learning service to over 14,000 learners in 2019, the popularity for online training grew among learners in employment as eCollege services were opened up to vulnerable people in employment. This was significant as previously most learners in the service were unemployed.

Under the SOLAS 'Skills to Advance' initiative introduced in 2019, eCollege courses became available free of charge to a targeted group of people in employment. eCollege courses are available on a continuous intake basis, with no waiting lists and flexible time for completion.

While IT-related courses still form the bulk of the demand-led provision, there continues to be increased demand for accounting, health and safety, and digital marketing courses. In 2019, there was sustained demand for courses, with an increase in demand from those in employment. The trend in those undertaking eCollege courses increased, indicating growing recognition of online learning as a viable medium for career development and lifelong learning.

Implementation of the Professional Development Strategy 2017-2019 focused on enhancing the infrastructure, developing confident and capable practitioners and relevant systems to support those tasked with delivering, supporting and managing FET programmes.

Achievements included the appointment of PD coordinators at ETB level, and the launch of priority PD initiatives for practitioners, managers and support staff in the FET sector. These focused on critical areas including Technology Enhanced Learning; Leadership and Management; ICT; and Enterprise Engagement. A key outcome is the enhancement of digital capability in the sector to innovate, respond and address growing needs for flexible learning options, both blended and online.

As the strategy and plan concluded at the end of 2019, next steps were considered by the National PD Steering Group. This second phase will see SOLAS, ETBI and ETBs collaboratively develop a strategy statement and a second implementation plan in order to evolve the existing FET Professional Development Strategy. This process will be completed by Q2 2020 and will again involve a consultation process with the FET sector, learners and other key stakeholders. The development of the strategy statement and implementation plan will underpin the new five-year FET Strategy.

Our Technology Enhanced Learning (TEL) support unit provided ongoing support to ETBs in 2019 to integrate technology enhanced learning practices by offering key supports to the sector. We rolled out a service improvement to the federated Moodle infrastructure, a move that will continue the open-source learning platform in 2020.

The TEL support unit also provides frameworks for digital coursework to support ETBs through blended and online courses. The unit has a centralised agreement for Adobe Creative Cloud licenses for FET learners, in public test centres

for FET learning, and online plagiarism detection software.

> Active Inclusion

Active Inclusion means enabling every citizen, notably the most disadvantaged, to fully participate in society, including having a job. The availability of new and detailed data shows that FET remains a key mechanism for engaging groups at risk of social exclusion.

Developing, promoting and encouraging literacy and numeracy underpins inclusive education and training. In this context, the FET sector continues to emphasise high-quality, flexible and accessible education and training options, tailored to the needs of all learners, of all abilities and their communities.

Active Inclusion has been a specific goal of the SOLAS Corporate Plan 2017-2019, which committed SOLAS to ensuring FET provision is equitable and inclusive. It reflects government policies, leading to enhanced access and participation for individuals who are socially, economically or educationally disadvantaged. This goal was further articulated into strategic objectives, including:

- implementation and overseeing of the FET strategy in respect of literacy and numeracy with improved screening and assessment systems, as well as raising awareness;
- ensuring FET providers meet social-inclusion policy requirements;
- supporting ETBs to facilitate access and participation for a diverse group of individuals.

These objectives were successfully addressed through a number of targeted projects during 2019. As with previous years, ETBI, SOLAS and NALA have ensured greater awareness of literacy, numeracy and digital skills.

The national literacy and numeracy awareness raising campaign 'Take the First Step' www.takethefirststep.ie has been running on an annual basis since 2016. The campaign is managed on behalf of SOLAS by NALA and a broadly-based National Steering Group. The 2019 campaign featured real-life stories of learners who have returned to education including stories from an ESOL learner and also a story from a member of the Traveller Community. Notably, in 2019, the campaign secured pro bono support from RTÉ to broadcast these and other learner stories across a range of RTÉ platforms.

In addition to the annual literacy and numeracy awareness-raising campaign, SOLAS has also funded a number of key research projects aimed at facilitating access and participation for a diverse group of individuals. Much of this research is due for publication in 2020 and all projects have been progressed with key partners across FET.

The supporting role of parents in the education of their children has long been acknowledged as a crucial step to addressing many different types of disadvantage. Family literacy continues to be a key focus for SOLAS and partners across FET and in 2019, SOLAS funded substantial research on family literacy practices in ETBs. Managed by NALA and overseen by the ETBI Literacy and Numeracy Advisory Committee, this research project has resulted in detailed background research on intergenerational learning, practical guidelines and recommendations for the FET sector and illustrative case studies for practitioners. This research will be published in 2020. A short document '*Family Literacy in ETBs - Guidelines at a glance*' was disseminated to ETBs and family literacy practitioners to coincide with the NALA family learning conference in November 2019.

Inclusive practices in FET were addressed through a variety of projects in 2019 – among these were projects on Universal Design of Learning, Inclusion of Learners with Intellectual Disabilities, Learner Voice, and Fit for Purpose Assessment Systems for Literacy, Numeracy and Language.

SOLAS in collaboration with AHEAD, and supported by ETBI, progressed research on the development of inclusive learning environments using a Universal Design for Learning Framework. A scoping document, setting out a Conceptual Framework of Universal Design for Learning for FET, was developed in 2019 and will be finalised and released in early 2020.

Building on previously published guidelines for the inclusion of learners with intellectual disabilities in adult literacy services, SOLAS in partnership with NALA and ETBI, have progressed the development of case studies and a background research report on the use of these guidelines in ETBs, with recommendations on how to further progress such inclusive practices. This research and the accompanying case studies will be published in 2020.

Fit for purpose assessment systems remain a priority for the FET sector. In 2019, SOLAS funded research on Screening and Assessment of Literacy and Numeracy at NQF levels 4-6 in ETBs, and through our ESOL provision, progressed the development of Good Practice Guidelines for Initial Assessment of English Language Competency for Migrant Learners (both due for publication in 2020). This work supports the development of seamless screening and assessment of literacy, numeracy and English language competency across the full range of FET provision and builds on previously published guidelines on initial and ongoing assessment of literacy and numeracy at levels 1-3.

The nature of stand-alone and integrated numeracy provision in ETBs was further explored in 2019. Managed by NALA, and with oversight from the ETBI Literacy and Numeracy Advisory Committee, significant research has been undertaken on numeracy provision in FET. The resulting research report and guideline recommendations will be published in 2020.

The National Adult Learner Forum, managed by AONTAS and supported by SOLAS, was established to capture the voice of FET learners. By 2019, the project had expanded to include 1,001 learner participants and 13 forum events, held in different locations across the country.

The FET sector continues to support the aims of national inclusion policies such as the National Traveller and Roma Inclusion Strategy, the Migrant Integration Strategy and the National Disability Inclusion Strategy.

Adult literacy services are available throughout the country in all 16 ETBs and are delivered through several dedicated programmes, including adult literacy groups and intensive tuition in adult basic education.

All projects referred to above have been undertaken in collaboration with our partners across the FET sector.

► Communications & Secretariat

Our stand out highlights included the FET campaign and TEDxMountjoyPrison. The ThisisFET campaign which centred around a new website www.thisisfet.ie, launched in October, showcased FET and really put it in the spotlight. Our learners featured in some really strong visuals which were projected onto buildings including the Rock of Cashel and Barnardo's Square, and a huge banner draped on Liberty Hall. We shared our learners FET experiences on the website and on social platforms including Twitter and Instagram and ran a digital campaign

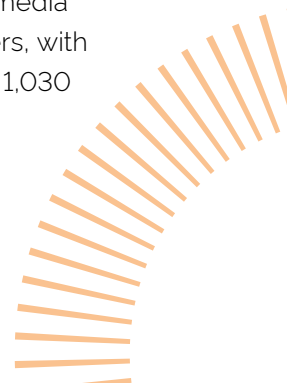
targeted at those students considering their post-secondary options. The campaign made a real impact and will now be rolled out locally around the country.

TEDxMountjoyPrison was the first time ever a TEDx talk took place inside an Irish prison and was part of our commitment to our mandate around active inclusion. The theme – Beyond Walls; from custody to community – looked at the barriers and challenges ex-offenders face when they leave prison to reintegrate into their communities. We started a conversation among policy makers, employers and other stakeholders, which resulted in policy change around the employment of ex-offenders.

The communications team manages SOLAS' websites and social media accounts.

In 2019, SOLAS websites continued to grow in terms of visitor numbers and page views. SOLAS' corporate website, solas.ie had 220,000 unique users and 1.3 million page views, with fetchcourses.ie, the public facing portal that allows learners to apply for courses online, having 393,000 unique users and over 5 million page views. SOLAS' social media following saw a steady increase to 6,232 Twitter followers with the number of LinkedIn followers and YouTube subscribers also continuing to grow. Towards the end of 2018 SOLAS launched a new website, thisisfet.ie, to help showcase FET through the sharing of FET learner stories. Twitter and Instagram accounts were also set up alongside the website and all are performing well with the numbers of followers growing.

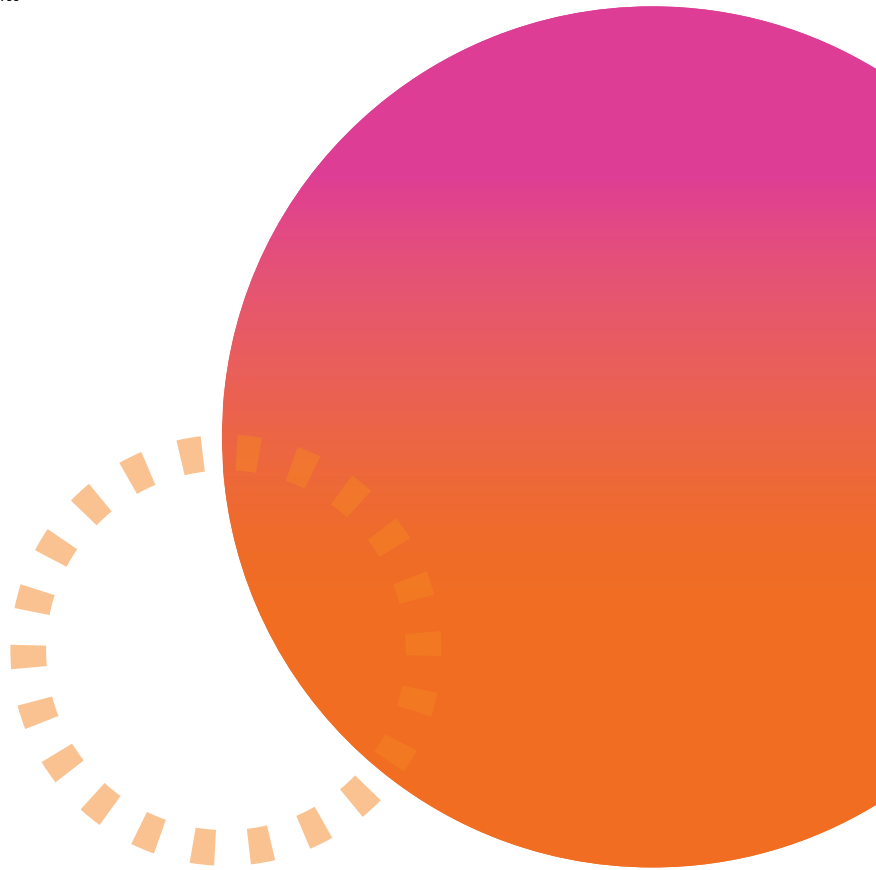
The number of unique users on apprenticeship.ie in 2019 was 286,000 with 1.5 million page views. We also saw growth in the number of followers across social media accounts. To the end of December 2019, [apprenticeship](http://apprenticeship.ie) social media accounts achieved 3,071 Twitter followers, with over 17,000 followers on Facebook and 1,030 followers on Instagram.



In addition to its communications function, the communications and secretariat team continued to provide secretariat support to the SOLAS Board throughout 2019, as well as managing Freedom of Information (FOI) requests and Parliamentary Questions (PQs).

> Corporate Social Responsibility

SOLAS approved a Corporate Social Responsibility (CSR) statement in 2019 with a clear emphasis on achieving goals in the area of 'Our Workplace, Our Community and Our Planet'. We also aligned our CSR with Sustainable Development Goals (SDG's), otherwise known as the 'Global Goals', a universal call to action to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity.



Analytics 2019

[solas.ie](https://www.solas.ie)

220,000

unique users

13m

page views

5m

page views

[fetchcourses.ie](https://www.fetchcourses.ie)

393,000

unique users

[apprenticeship.ie](https://www.apprenticeship.ie)

286,000

unique users

1.5m

page views

apprenticeship.ie

3,071

Twitter followers

17,000

Facebook followers

1,030

Instagram followers

thisisFET.ie

New website launched

Twitter and
Instagram followers
continue to grow

SOLAS

3,071

Twitter followers

LinkedIn followers and
YouTube subscribers
continue to grow



As the leading authority in Further Education and Training in Ireland, SOLAS is committed to research that will facilitate the development and review of policies and practice across the sector.

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 Education and Skills 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 Education and Skills 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.

On-going assistance is provided by SOLAS to the ETBs on a range of transition and other supports. SOLAS also continues to provide IT supports to the Department of Social Protection arising from the transfer of former FÁS Employment Service Offices and related staff to that Department in 2012.

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

> 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 agreed in 2018 a Strategic Performance Agreement with each of the 16 Education and Training Boards. These Strategic Performance Agreements were reviewed on an individual basis in 2019.

> 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.

> 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. 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.

In the area of risk management, new policies relating to a risk appetite statement – essentially the amount of risk an organisation is willing to take in order to meet its strategic objectives, were developed. The statement, which monitors risk tolerance, was developed and approved in 2019 and circulated to all staff.

➤ **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. SOLAS will 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 2019, there were no new matters raised under the Protected Disclosures Act.

➤ **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 33% in the Public Sector by 2020 in line with the National Energy Efficiency Action Plan 2009-2020. 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. In the Annual Report 2018 on Public Sector Energy Efficiency Performance, SOLAS was noted to have achieved 40.8% Energy Savings since SEAI baseline and an overall status of more efficient than baseline and on track for 2020 target.

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 2019 will carry into 2020 and will include 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.

➤ Irish Human Rights and Equality Commission Act, 2014

SOLAS recognises how services will change with the emergence of positive duty as set out in section 42 of the Irish Human Rights and Equality Commission Act 2014. This included TEDxMountjoyPrison, a TEDx talk which took place in Mountjoy Prison and was themed around the barriers and challenges ex-offenders face as they reintegrate into the communities. There was also ongoing engagement with other stakeholders throughout 2019 including consultation with learners through the Learner Voice National Forum undertaken by AONTAS; and with diverse stakeholder groups through public consultation for the new FET Strategy 2020-2024.

SOLAS is committed to a policy of equal opportunity and adopts a positive approach to equality in the organisation. SOLAS develops and implements appropriate policies and programmes that address the labour market needs of socially excluded people and incorporates a proactive equality perspective into all SOLAS supported services and programmes. All SOLAS services are open to men and women equally and to all citizens of the European Union and the European Economic Area.

SOLAS is an equal opportunities employer. To this end, SOLAS is committed to ensuring that no staff member, or applicant for employment to SOLAS, receives less favourable treatment than any other on grounds of gender, marital status, family status, sexual orientation, religion, age, disability, race, membership of the Traveller community or on any other grounds not relevant to good employment practice.

The organisation's continued focus is to develop and encourage an equality culture and attitude within SOLAS. The objective is to ensure that all staff are treated fairly and are provided with equal opportunities for development and career progression.

This involves integrating equality into day-to-day performance management and staff development programmes, so that it becomes part of the culture of the organisation and a core management practice – encouraged by all managers and adopted by all staff throughout the organisation.

➤ 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 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 2019, SOLAS received 21 requests for information under the FOI Act.

➤ Official Languages Act, 2003

SOLAS engaged with the Department of Arts, Heritage and the Gaeltacht to develop an Official Languages Scheme in 2015 and is currently awaiting confirmation of the scheme. In the meantime, SOLAS' Annual Reports, its Financial Statements and other relevant documents are published simultaneously in both official languages, in compliance with the general provisions of the Act. The SOLAS website will be accessible in Irish and English.

➤ 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 2019, SOLAS complied with the provisions of the Act in all material respects. In total, a sum of €2,419.04 was paid in relation to late payment interest penalties.

SOLAS Board

The Board of SOLAS was appointed on 27 October 2013 by the Minister for Education and Skills. In the current year (2019), the Minister appointed a new Chairman and four new members to the Board. The Board comprises a Chairman and 12 ordinary members, including the Chief Executive Officer – SOLAS (*ex-officio*).



Sean Aylward

Former Secretary-General at the Department of Justice and former Chief Executive Officer at the Bar of Ireland (*Appointed 13th November, 2019*)



Seán Burke

Former Chief Executive Officer, Limerick and Clare Education and Training Board.



Patricia Carey

Former President, Skerry's Business College, Cork (*Acting Chair from 1st January to 12th November, 2019*)



Orla Coughlan

Chief Executive Officer and Co-Founder The Riasc Partnership, Dingle, Co. Kerry (*Appointed 25th March, 2019*)



Paul Cremmins

Technical Director Suir Engineering (*Appointed 25th March, 2019*)



Patrick J Dwyer

Head of SMB EMEA, Google Cloud



Darragh J Loftus

Core Technology Account
Manager Oracle EMEA
Limited



Sinead McCluskey

Director - Commercial
Innovation, PEI Surgical,
*(resigned from Board
6th February, 2020)*



Yvonne McNulty

Managing Director McNulty
HR Limited *(Appointed
11th July, 2019)*



Cecilia Munro

Principal, Ballyfermot
College of Further
Education



Niamh O'Reilly

Chief Executive Officer
AONTAS *(Appointed
25th March, 2019)*



Catrina Sheridan

Chief Executive Officer
Sightsavers Ireland



Andrew Brownlee

Chief Executive Officer
(ex-officio)
*(Appointed CEO on
2nd September, 2019)*



Conor J. Dunne

Acting Chief Executive
Officer *(ex-officio)*
*(Acting CEO - 26th October,
2018 to 1st September, 2019)*



Paul O'Sullivan

Former Dean and Director
College of Business, Dublin
Institute of Technology
*(resigned from Board
19th March, 2019)*

➤ 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 Education and Skills 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 Education and Skills 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 the 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 FET Services Plan and budget. A review of the services plan and budget was carried out by the Board at its meeting on 3rd September, 2019 - *"the mid-year provision and funding review of the FET Services Plan 2019 and Proposed Funding Amendments"*. The Board considered *'capital allocations post-2018 balancing statements and mid-term returns'* at its 8th October, 2019 meeting.

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, 2019.

➤ Board Structure

The Board consists of a Chairman and 12 ordinary members, appointed by the Minister for Education and Skills. The SOLAS Chief Executive Officer is an ex-officio member of the Board. During 2019, the Minister appointed a new Chairman and four new members to the Board.

The acting Chief Executive Officer (ex-officio), Conor J. Dunne continued in that position for the period 26th October, 2018 to 1st September, 2019. Mr. Andrew Brownlee was appointed Chief Executive Officer and ex-officio member of the Board on 2nd September, 2019. The duration of each Board member's tenure is determined by the Minister for Education and Skills on appointment. The Board met on eight occasions in 2019. However, a separate and additional meeting to discuss the Further Education and Training Strategy, attended by the full Board, was held on 27th May, 2019.

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

Board Member	Role	Date Appointed
Seán Aylward	Chairman	13.11.19
Seán Burke	Ordinary Member	27.10.17 (second term)
Patricia Carey	Ordinary Member + Acting Chairperson	27.10.17 (second term) Acting Chair from 01.01.19 to 12.11.19
Orla Coughlan	Ordinary Member	25.03.19
Paul Cremmins	Ordinary Member	25.03.19
Patrick J. Dwyer	Ordinary Member	27.10.17
Darragh J. Loftus	Ordinary Member	27.10.17 (second term)
Paul O'Sullivan	Ordinary Member	27.10.17 (second term)
Sinead McCluskey	Ordinary Member	27.10.17
Yvonne McNulty	Ordinary Member	11.07.19
Cecilia Munro	Ordinary Member	27.10.17 (second term)
Niamh O'Reilly	Ordinary Member	25.03.19
Catrina Sheridan	Ordinary Member	27.10.17
Conor J. Dunne	Acting CEO Ex-officio Member	26.10.18 to 01.09.19
Andrew Brownlee	CEO Ex-officio Member	02.09.19

Resignations

Paul O'Sullivan – ordinary Board member resigned on 19.03.19

Sinead McCluskey - ordinary Board member resigned on 06.02.20

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 an external evaluation at least every three years. The Annual Review in 2019 was completed and considered by the Board.

The Board has three sub-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.

For this period, the members of the Audit and Risk Committee were Seán Burke, Chairman and Board member; Orla Coughlan, Board member (from 25th July, 2019); Darragh J. Loftus, Board member (from 25th July, 2019); Paul O'Sullivan, Board member (resigned on 19th March, 2019), and Robert Chestnutt, independent member. There were six meetings of the Audit and Risk Committee held in 2019.

2. Strategic Planning Committee: The Committee consists of five 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.

For this period, the members of the Strategic Planning Committee were: Cecilia Munro, Chairperson and Board member; Patrick J. Dwyer, Board member; Darragh J. Loftus, Board member; Sinead McCluskey, Board member, and Niamh O'Reilly, Board member (from 3rd September, 2019). There were four Ordinary meetings of the Strategic Planning Committee held in 2019 and an Extraordinary Meeting to discuss the development of the Further Education and Training Strategy 2020-2024.

3. Workforce and Organisational Development Committee: The Committee consists of three Board members. The purpose of the Committee is to provide advice and assurance to the Board on all matters relating to the workforce and organisational development including issues 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.

For this period the members of the Workforce and Organisational Development Committee were Patricia Carey (Acting Chair), Catrina Sheridan, Board member and Yvonne McNulty, Board member (from 18th October, 2019). There was no Chair of this committee since the departure of the previous chair on 26th October, 2018. There were two Committee meetings held in 2019.

➤ Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2019 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, expenses paid to the Board in the year ended 31 December 2019 are disclosed hereunder.

As SOLAS Board members do not receive any fees, the disclosure relates only to expenses paid in respect of attendance at Board meetings.

	Board	Date on which Board Members were appointed	Audit & Risk Committee	Workforce and Organisational Development Committee	Strategic Planning Committee	Fees 2019 €	Expenses 2019 €
Number of meetings scheduled /Meetings Attended	8*	8 Board meetings in 2019	6	2	5		
AYLWARD, Sean	1/1	13/11/19	–	–	–	0	0
BURKE, Seán	8/8	27/10/17 (second term)	6/6	–	–	0	0
CAREY, Patricia *Acting Chair 1/1/19 to 12/11/19	8/8	20/10/10 (second term)	–	2/2	–	0	1,159
COUGHLAN, Orla	6/7	25/03/19	4/4	–	–	0	6,400
CREMMINS, Paul	7/7	25/03/19				0	0
DWYER, Patrick J.	7/8	27/10/17	–	–	4/5	0	0
LOFTUS, Darragh J.	4/8	27/10/17 (second term)	2/4	–	3/5	0	210
MCCLUSKEY, Sinead	6/8	27/10/17	–	–	4/5	0	0
MCNULTY, Yvonne	2/3	11/07/19	–	1/1	–	0	0
MUNRO, Cecilia	7/8	27/10/17 (second term)	–	–	5/5	0	0
O'REILLY, Niamh	6/7	25/03/19	–	–	3/3	0	0
SHERIDAN, Catrina	8/8	27/10/17	–	2/2	–	0	0
BROWNLEE, Andrew	3/3	02/09/19	–	–	–	0	0
DUNNE, Conor J.	5/5	26/10/18- 01/09/19	–	–	–	0	0
O'SULLIVAN, Paul	0/8	Resigned 19/03/19	–	–	–	0	0
Total						0	7,769

*excluding a separate and additional meeting to discuss FET Strategy 2020-2024 which was attended by the full Board.

Key Personnel Changes

Mr. Seán Aylward, was appointed Chairman of the Board on 13th November, 2019. Ms. Patricia Carey held the position of Acting Chair from 1st January to 12th November, 2019.

Four new members (Orla Coughlan, Paul Cremmins, Yvonne McNulty and Niamh O'Reilly) were appointed to the Board during 2019 by the Minister for Education and Skills to bring the full complement up to 13 Board members. Paul O'Sullivan resigned from the Board on 19th March, 2019 for personal reasons. Mr. Andrew Brownlee was appointed Chief Executive Officer (*ex-officio*) on 2nd September, 2019. Mr. Conor J. Dunne held the position of Acting CEO (*ex-officio*) during the period 26th October, 2018 to 1st September, 2019.

> 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:

	2019 €	2018 €
Legal (general legal advice)	282,737	244,580
Financial/actuarial advice	6,089	6,604
Human Resources	59,367	72,174
Business improvement	120,332	59,781
Other	8,709	4,674
Total Consultancy Costs	477,234	387,813
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	477,234	387,813
Total	477,234	387,813

The following consultancy costs were charged to direct programme costs in 2019:

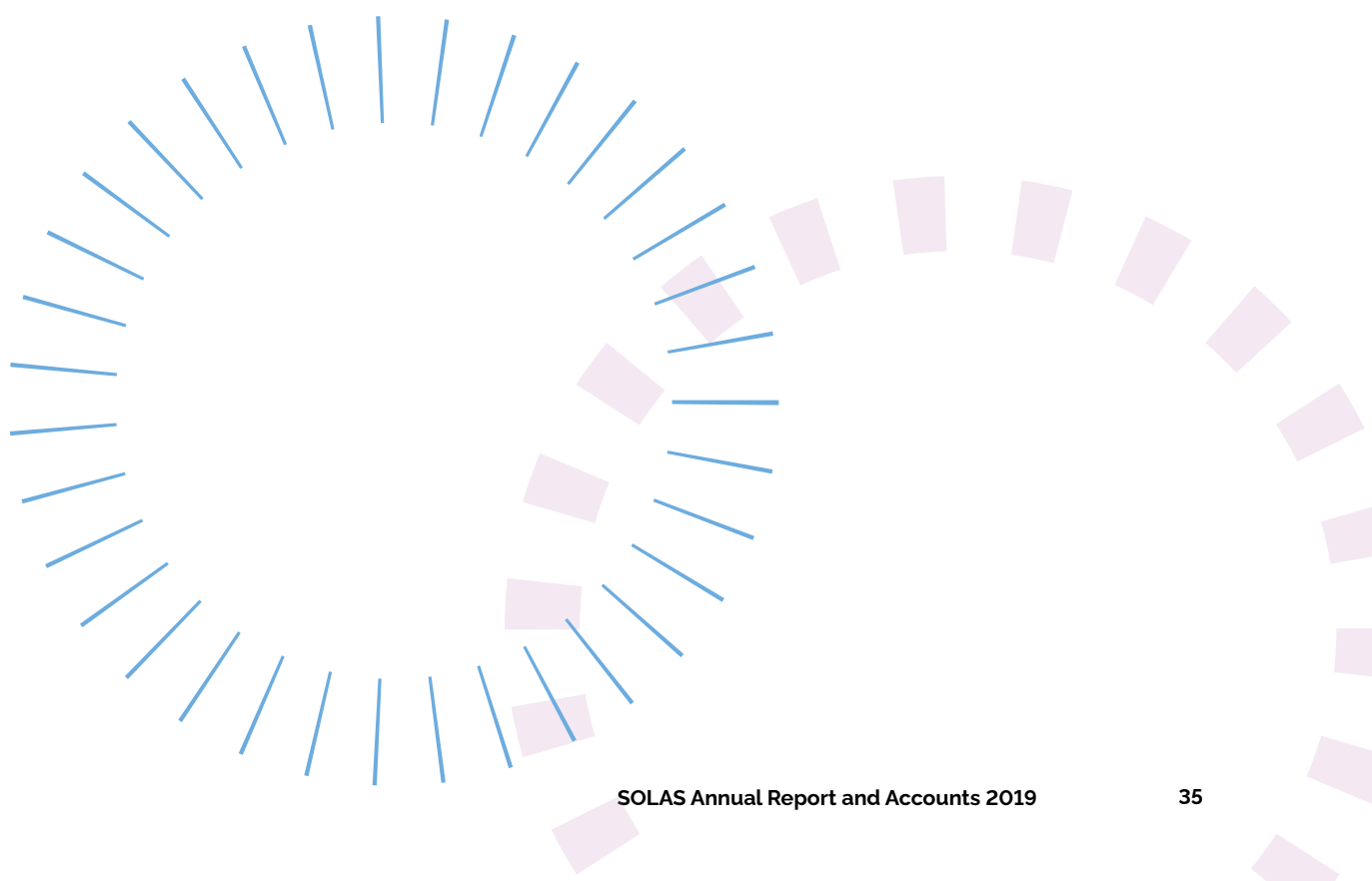
	2019 €	2018 €
Legal (general legal advice)	0	0
Financial/actuarial advice	0	0
Human Resources	0	0
Business improvement	0	0
Other	27,163	17,549
Total Consultancy Costs	27,163	17,549
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	27,163	17,549
Total	27,163	17,549

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings 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 on page 34.

	2019 €	2018 €
Legal fees of SOLAS – legal proceedings	150,028	189,728
Counterparty legal fees – legal proceedings	7,500	42,500
Conciliation and arbitration payments	0	0
Settlements *	(29,315)	42,500
Total	128,213	274,728

* The negative figure for settlements in 2019 relates to an accrual in 2018 which did not fully materialise in 2019.



Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2019 €	2018 €
Domestic		
– Board*	7,769	3,095
– Employees ■	326,099	323,674
International		
– Board	0	0
– Employees ◇	17,718	17,984
Total	351,586	344,753

* all domestic travel and subsistence paid directly to Board members in 2019 and 2018.

■ all domestic travel and subsistence paid directly to staff members in 2019 and 2018.

◇ includes travel and subsistence of €10,530 paid directly to staff in 2019 (2018: €11,139), €13,230 (2018: €6,845) relates to expenditure paid by SOLAS on behalf of the staff, with €6,043 (2018: €4,491) being reclaimed from the European Centre for the Development of Vocational Training (CEDEFOP) and the European Union.

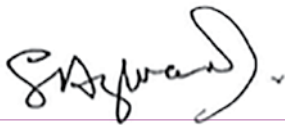
Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2019 €	2018 €
Staff Hospitality	1,197	2,674
Client Hospitality	13,500	2,661
Total	14,697	5,335

Statement of Compliance

SOLAS has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016.



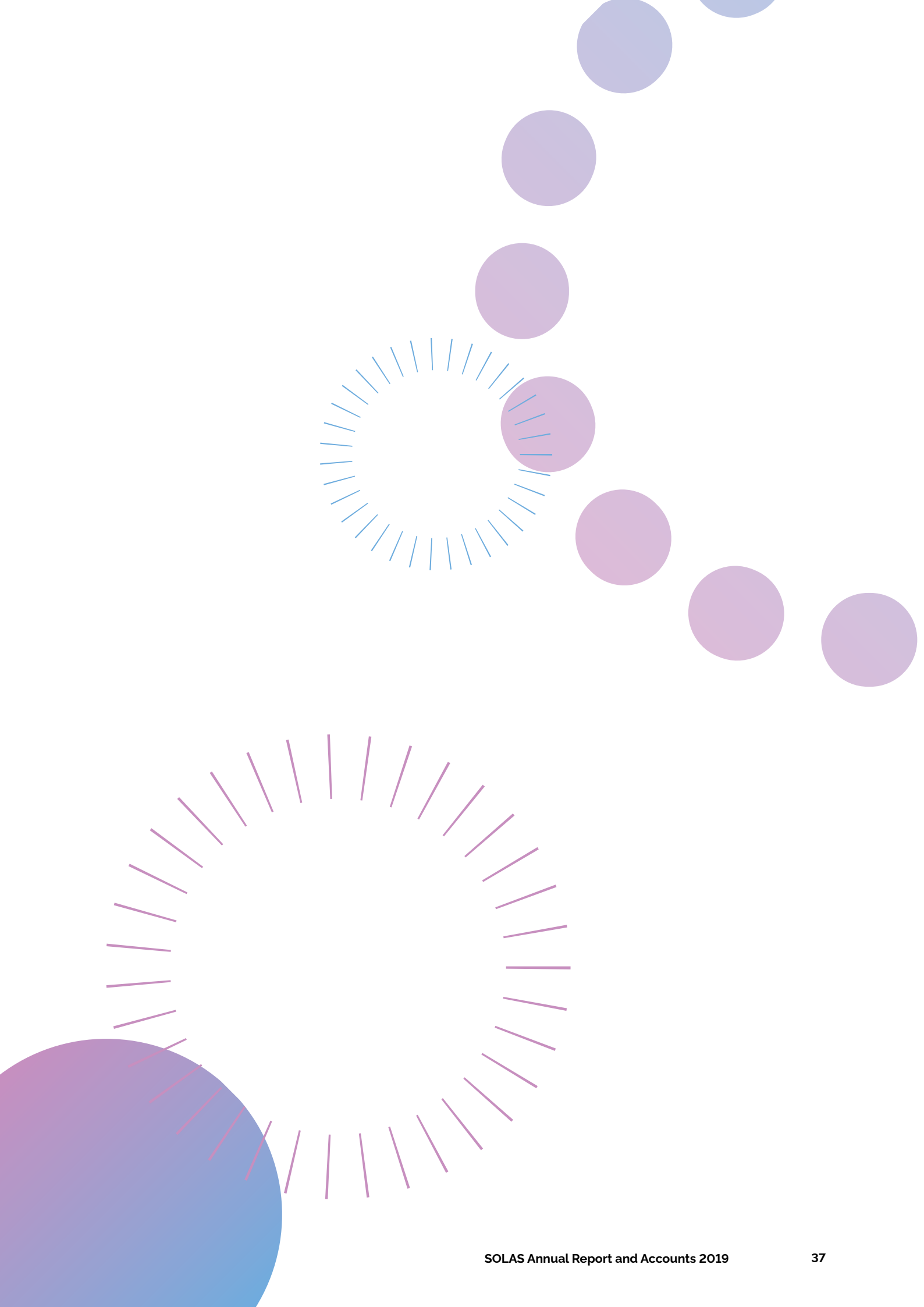
Seán Aylward

Chairman, SOLAS
Date: 27 May 2020



Andrew Brownlee

Chief Executive Officer, SOLAS
Date: 27 May 2020

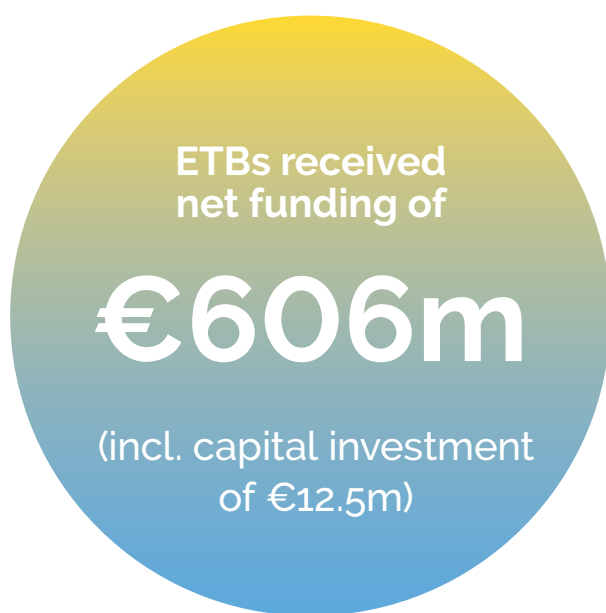


SOLAS Finances 2019

Our financial highlights in 2019 included grants totalling €616m to Further Education and Training providers.

The Finance Unit also facilitated internal audits, all of which had positive outcomes with no substantive issues arising out of these investigations.

Funding in 2019



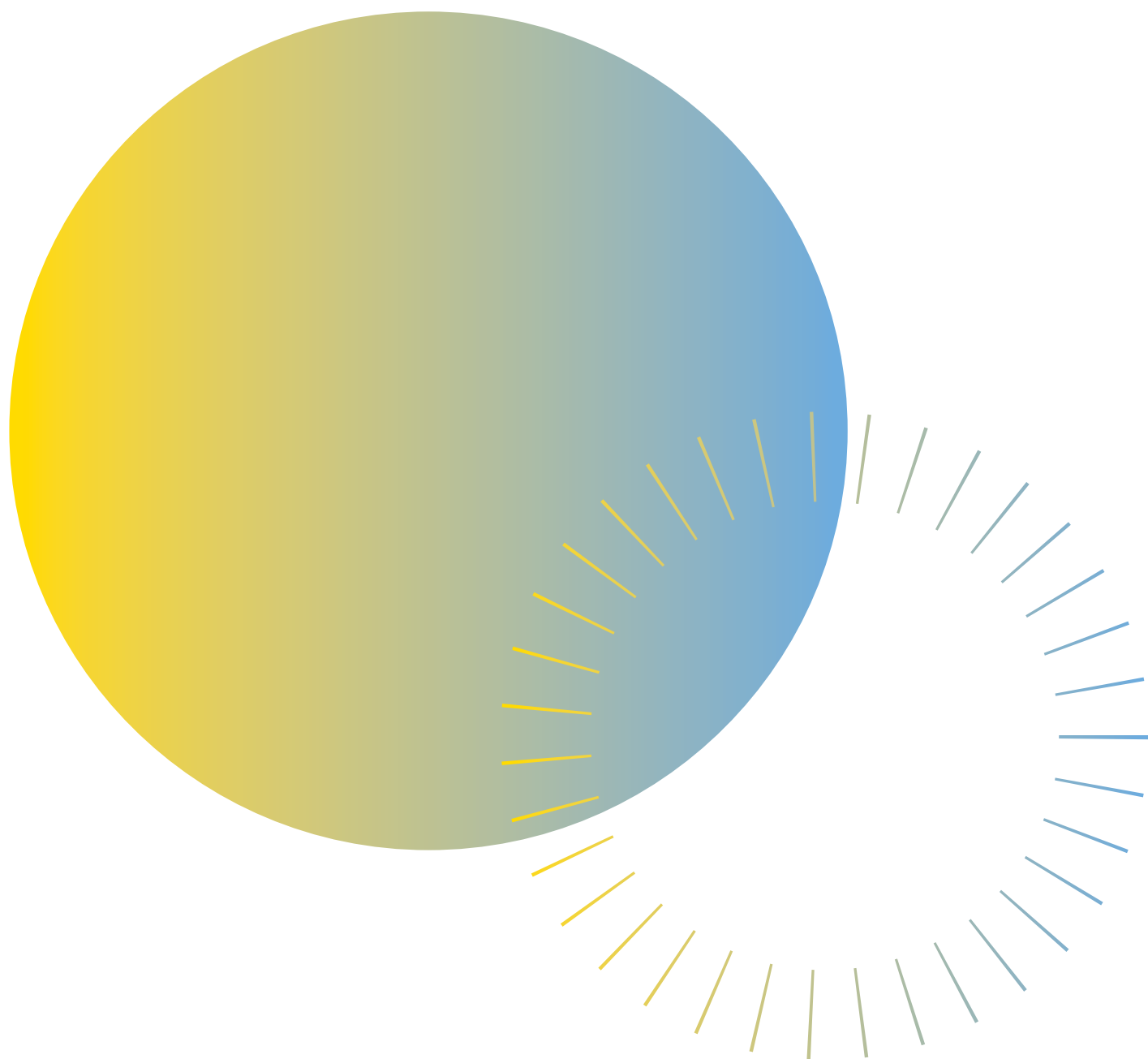
The Finance team facilitated several internal audits which were conducted on the work of the unit in 2019, all of which had positive outcomes with no substantive issues arising.

SOLAS has been designated as Intermediate Body for the current European Social Fund (ESF) operational programme - the Programme for Employability Inclusion and Learning (PEIL) 2014-2020. 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 €65m per annum over the current 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 Education 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 Education and Skills with the consent of the Minister for Public Expenditure and Reform.

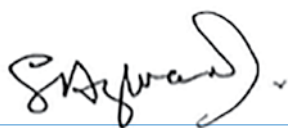
In preparing those financial statements, SOLAS is required to:

- 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 **23 April, 2020.**



Seán Aylward

Chairman, SOLAS
Date: 27 May 2020



Andrew Brownlee

Chief Executive Officer, SOLAS
Date: 27 May 2020

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 financial statements

I have audited the financial statements of SOLAS for the year ended on 31 December 2019 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 2019 and of its income and expenditure for 2019 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 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

27 May 2020

Appendix to the report

Responsibilities of Board members

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

- the preparation of 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 to continue 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.

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.

I also report by exception if, in my opinion,

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

Statement on Internal Control

> 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 has an Audit and Risk Committee (ARC) which comprised of three Board Members and one external expert. The ARC met six times in 2019.

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 2019 Internal Audit Plan was approved by the ARC, on behalf of the Board. During 2019, twelve Internal Audit Reports were issued covering areas of ICT strategy and governance, CSCS, QSCS and Safe Pass, recruitment, procurement, grant aided organisations, eCollege and external vulnerability testing.

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. The ARC reports to the Board on its work at every Board Meeting and annually on a more formal basis.

Agreement is in place between the ARC and the Internal Audit Unit of the ETBs (IAU) on SOLAS's 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's 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 appointed a Director as Risk Co-ordinator. The Risk Co-ordinator is responsible for supporting the work of the Risk Management Committee and for compiling and preparing reports for the ARC. The Board and the ARC provide independent oversight and review of the effectiveness of SOLAS's risk management.

A formal process for the identification, evaluation, mitigation and management of business risks has been established and includes:

- identification of risks;
- assessment of the likelihood of occurrence;
- assessment of the financial or other implications;
- identification of the mitigating controls and factors;
- the maintenance of a corporate risk register;
- plans to manage the identified risks;
- monitoring and reporting on the process;
- the review of risk on an ongoing basis by management and update the ARC at every meeting; and
- aligning key risks by business unit to the annual business plans.
- 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 ARC, an Internal Audit function, the Chief Executive Officer's monthly report to the Board and the presentation to the Board of activity and financial results, current month and year to-date, on a monthly basis.

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's 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 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;

> Ongoing Monitoring and Review

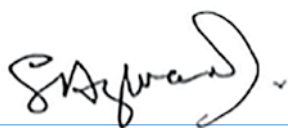
The Board has taken steps to ensure an appropriate control environment is in place by:

- 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;

- that any foreign travel request is subject to approval by the Chief Executive Officer, or in his case by the Chairman;
- 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, a comprehensive business service plan that is reviewed twice a year; and
- SOLAS has agreed Strategic Performance Agreements with all ETBs covering the three-year period 2018-2020 including national based targets.

> 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 regulations.



Seán Aylward

Chairman, SOLAS

Date: 27 May 2020

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 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 23rd April 2020. 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.

SOLAS

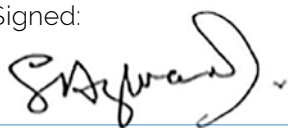
Statement of Income and Expenditure for the year ended 31 December 2019

	Note	2019	2018
		€'000	€'000
Income	2	661,311	620,700
Expenditure			
Payroll Costs	5	13,424	12,596
Overheads	5	7,309	6,822
SOLAS Operational Costs		20,733	19,418
Retirement Benefit Costs	5	13,930	14,320
Programme Costs	6	7,160	5,697
Grants to Education and Training Boards	7(a)	606,053	568,718
Grants to VSCCS*	7(b)	598	661
Grants to Organisations in the FET sector	7(c)	9,316	8,742
Total Grants		615,967	578,121
Total Expenditure		657,790	617,556
Surplus for the Year		3,521	3,144

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

* Voluntary Secondary and Community and Comprehensive Schools

Signed:



Seán Aylward

Chairman, SOLAS

Date: 27 May 2020



Andrew Brownlee

Chief Executive Officer, SOLAS

Date: 27 May 2020

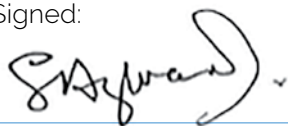
SOLAS

Statement of Comprehensive Income for the year ended 31 December 2019

	Note	2019	2018
		€'000	€'000
Surplus for the Year		3,521	3,144
Actuarial Gain/(Loss) on Retirement Benefit Assets/(Liabilities)	13(i) (e)	(52,236)	45,066
Adjustment to Deferred Retirement Benefit Funding		52,236	(45,066)
Total Recognised Surplus for the Year		3,521	3,144

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

Signed:



Seán Aylward

Chairman, SOLAS
Date: 27 May 2020



Andrew Brownlee

Chief Executive Officer, SOLAS
Date: 27 May 2020

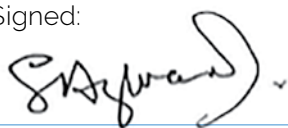
SOLAS

Statement of Financial Position as at 31 December 2019

	Note	2019		2018	
		As at 31 December 2019		As at 31 December 2018	
		€'000	€'000	€'000	€'000
Non Current Assets					
Property, Plant & Equipment	8		1,017		911
Current Assets					
Inventory	9	5		7	
Receivables	10	1,118		1,271	
Cash and Cash Equivalents		4,566		3,325	
		5,689		4,603	
Amounts falling due within one year					
Payables	11	(1,921)		(1,207)	
Net Current Assets			3,768		3,396
Total Assets Less Current Liabilities before Retirement Benefit Obligations			4,785		4,307
SOLAS Retirement Benefit Liabilities	13 (i)(b)	(707,609)		(672,660)	
Deferred Retirement Benefit Funding	13 (i)(b)	707,609	0	672,660	0
Total Assets			4,785		4,307
Capital and Reserves					
Capital Reserve		1,017		911	
Capital Account		225	1,242	230	1,141
Revenue Reserve			3,543		3,166
			4,785		4,307

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

Signed:



Seán Aylward

Chairman, SOLAS

Date: 27 May 2020



Andrew Brownlee

Chief Executive Officer, SOLAS

Date: 27 May 2020

SOLAS

Statement of Cash Flows for the year ended 31 December 2019

	Note	2019	2018
		€'000	€'000
Cash flow from Operating Activities			
Surplus for the Year		3,521	3,144
Interest Paid/(Received)		41	43
Refund to the Department of Education and Skills		(3,144)	(4,940)
Adjustment for non-cash items			
(Increase)/Decrease in Inventory	9	2	0
(Increase)/Decrease in Receivables	10	153	(501)
Increase/(Decrease) in Payables	11	714	(224)
Net Cash Inflow/(Outflow) from Operating Activities		1,287	(2,478)
Cash flow from Investing Activities			
Proceeds from Sale of Fixed Assets		0	17
Payments to Acquire Fixed Assets	8	(505)	(441)
Capital Grants Received	3	13,000	6,000
Capital Grants to ETBs	7(a)	(12,500)	(5,524)
Refund to Department of Education and Skills		0	(17)
Adjustment for rounding		0	1
Cash flow from Financing Activities			
Interest (Paid)/Received		(41)	(43)
Increase/(Decrease) in Cash and Cash Equivalents in the Year		1,241	(2,485)
Cash and Cash Equivalents at the beginning of the Year		3,325	5,810
Cash and Cash Equivalents at the end of the Year		4,566	3,325

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 2019

	Note	Revenue Reserves	Capital Account	Capital Reserves	Total
		€'000	€'000	€'000	€'000
Balance as at 31 December 2017		4,962	194	739	5,895
Surplus for the Year		3,144	0	0	3,144
Refund to the Department of Education and Skills #		(4,940)	(17)	0	(4,957)
Sale of Asset to the Higher Education Authority*		0	17	(17)	0
Capital Grants Received	3	0	6,000	0	6,000
Capital Grants to ETBs		0	(5,524)	0	(5,524)
Payments to Acquire Fixed Assets	8	0	(441)	441	0
Revaluation of Assets		0	0	35	35
Adjustment for rounding		0	1	0	1
Amortisation of Capital Grant - Depreciation	2 & 8	0	0	(287)	(287)
Retirement Benefits					
Actuarial Gain/(Loss) on Retirement Benefit Assets/(Liabilities)	13(ii)(e)	45,066	0	0	45,066
Adjustment to Deferred Exchequer Retirement Benefit Funding		(45,066)	0	0	(45,066)
Balance as at 31 December 2018		3,166	230	911	4,307
Surplus for the Year		3,521	0	0	3,521
Refund to the Department of Education and Skills #		(3,144)	0	0	(3,144)
Capital Grants Received	3	0	13,000	0	13,000
Capital Grants to ETBs	7(a)	0	(12,500)	0	(12,500)
Payments to Acquire Fixed Assets	8	0	(505)	505	0
Amortisation of Capital Grant - Depreciation	2 & 8	0	0	(399)	(399)
Retirement Benefits					
Actuarial Gain/(Loss) on Retirement Benefit Assets/(Liabilities)	13(ii)(e)	(52,236)	0	0	(52,236)
Adjustment to Deferred Exchequer Retirement Benefit Funding		52,236	0	0	52,236
Balance as at 31 December 2019		3,543	225	1,017	4,785

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

* The former CEO's car provided by SOLAS was transferred to the Higher Education Authority (HEA) following his secondment to the HEA in 2018. The HEA paid SOLAS the Net Book Value of the car which SOLAS subsequently refunded to the Department of Education and Skills.

With the permission of the Department of Education and Skills, refunds due to the Department in respect of prior years were retained by SOLAS. Retained amounts are accounted for in the current year's income as part of the overall grants due to SOLAS in 2018 and 2019.

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 2019 with comparatives for the period from 1 January 2018 to 31 December 2018.

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

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 Education and Skills 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 19 form an integral part of the financial statements.

Property, Plant & Equipment

Capitalisation

Property, Plant and Equipment are stated at historic cost less accumulated depreciation and provisions for impairment. 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%)
- Computers and other computer equipment – 3 or 5 years (33 $\frac{1}{3}$ % 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.

Inventory

Inventory is stated at cost less appropriate write-downs for diminution in value. Cost comprises invoice price of the goods.

Cash

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

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 ruling at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange ruling 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, 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 including those in relation to legacy cases involving FÁS 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 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 the Department of Education and Skills each year.
- An unfunded defined benefit scheme whose benefits are paid out of the funding provided annually by the Department of

Education and Skills. Contributions from staff in this scheme are paid over to the Department of Education and Skills 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 the Department of Education and Skills.

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 Education and Skills.

- SOLAS also 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 member's contributions are paid over to the Department of Public Expenditure and Reform.

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.

When the carrying value exceeds the estimated recoverable amount (being the greater of fair value less costs of disposal and value-in-use), an impairment loss is recognised by writing down the assets to their recoverable amount. In assessing value-in-use, the estimated future cash flows are discounted to their present value using a pre-tax discount that reflects current market assessments of the time value of money and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

The impairment testing process requires management to make significant judgements and estimates regarding the future cash flows expected to be generated by the use of and, if applicable, eventual disposal of, long-lived assets as well as other factors to determine the fair value of the assets.

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.

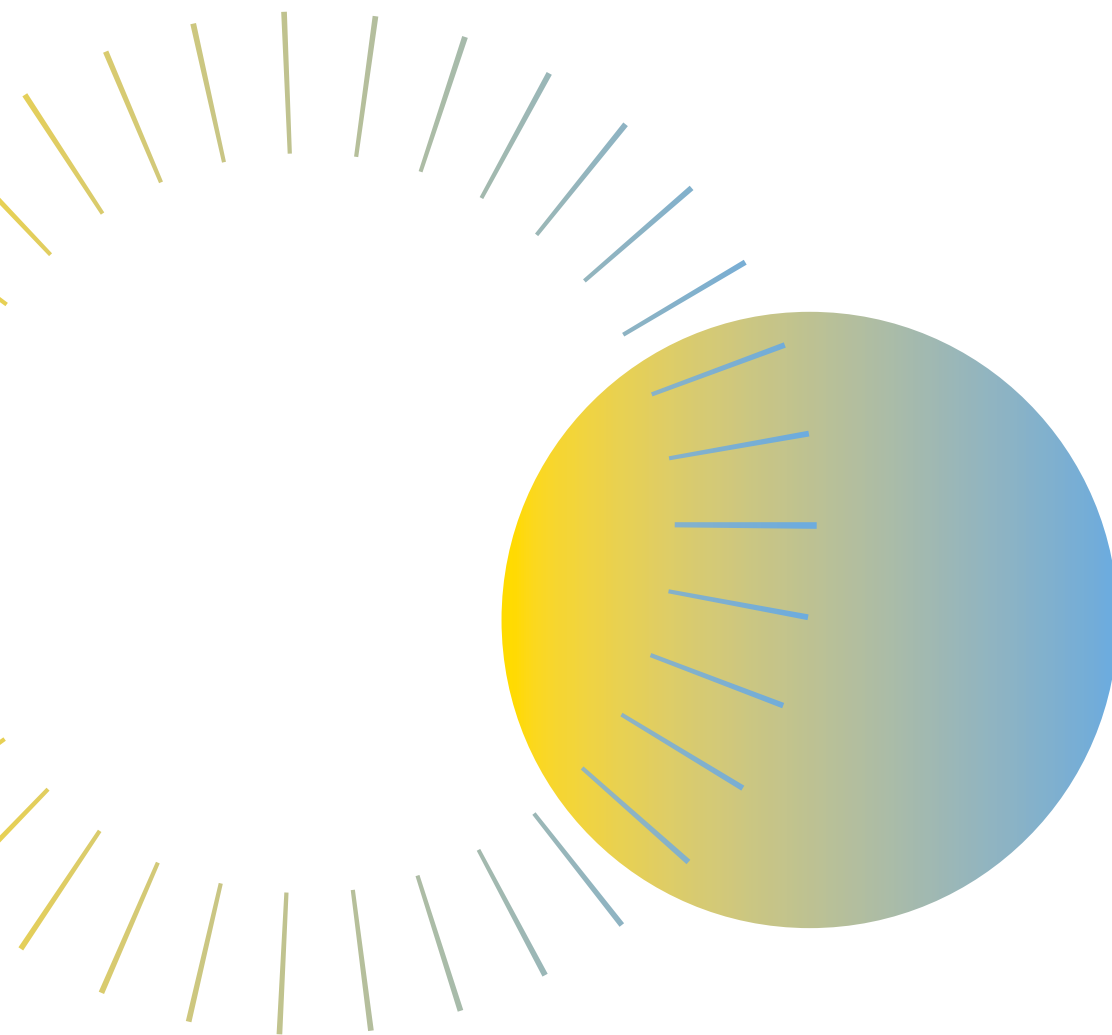
Assumptions

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.
- 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 13. 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 Education and Skills to remediate past service deficits.



SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

> 2 Income

	Note	2019	2018
		€'000	€'000
State Funding - Non Capital	3	660,821	627,310
State Funding in respect of ETB Capital Grants		12,500	5,524
Net Deferred Retirement Benefit Funding	13(ii)(c)	(17,287)	(16,754)
Other Income	4	4,878	4,333
Amortisation of Capital Grant - Depreciation	5 & 8	399	287
Total Income		661,311	620,700

> 3 State Funding

	2019	2018
	€'000	€'000
State funding was received under the following headings:		
Non Capital		
Vote 26 (Subheads B3, B5 & B7) - Department of Education and Skills		
Administration and General Expenses		
Staff Costs and Overheads (B3)	18,260	17,476
Less: Employee Retirement Benefit Contributions paid to the State	(648)	(697)
Less: Employer Retirement Benefit Contributions paid to the State	(124)	(142)
	17,488	16,637
SOLAS Training Programmes (B3)	5,558	4,631
Further Education & Training Pay Grants (B5)	105,246	102,175
Further Education & Training Non Pay Grants (B5)	249,800	190,475
Retirement Benefit Funding (B7)	32,000	32,500
Total Vote 26 - Department of Education and Skills	410,092	346,418

> 3 State Funding (continued)

	2019	2018
	€'000	€'000
Other Oireachtas		
National Training Fund †	250,729	280,892
Total State Funding - Non Capital #	660,821	627,310
Capital		
Vote 26 (Subhead B3.1 & B5.3) - Department of Education and Skills	13,000	6,000
Total State Funding - Capital	13,000	6,000
Total State Funding	673,821	633,310

† An amount of €250.729m (2018 : €280.892m) 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, Skills Training, Traineeship, Workplace Basic Education Fund and Vocational Training Opportunities Scheme.

Non Capital State funding is reported net of surpluses recovered from ETBs amounting to €4.264m relating to previous years. Excluding this recovery Non Capital State funding for FET activities in 2019 would have been €665.09m and total income would have been €665.6m.

State funding includes an advance of European Social Fund (ESF) funding and European Globalisation Fund (EGF) funding where relevant.

In line with DPER circular 13/14, and with the permission of the Department, the 2018 surplus of €3.144m was retained and accounted for in the current year's income as part of the overall grant due to SOLAS in 2019. The grant of €660.821m from the Department for non-capital includes cash received of €657.677m in 2019 and €3.144m surplus brought forward from 2018.

> 4 Other Income

	2019	2018
	€'000	€'000
Construction Activities	4,701	4,155
Miscellaneous Income	177	178
Total	4,878	4,333

> 5 Payroll Costs, Retirement Benefit Costs and Overheads

	Note	2019	2018
		€'000	€'000
Payroll Costs			
CEO, Communications and Secretariat		578	643
Strategy & Knowledge		3,417	3,083
Skills Development		3,688	3,365
Construction		1,148	919
Resources		4,593	4,586
Total Payroll Costs *		13,424	12,596
Total Retirement Benefit Costs	13(ii)(a)	13,930	14,320
Overheads			
Travel & Subsistence †		344	342
Staff Training & Development		205	150
Depreciation	8	399	287
Establishment Costs		2,479	2,498
Programme Development Costs		152	265
Communications & Information Technology		1,974	1,620
Insurance & Accidents		282	495
Other Overheads ‡		1,474	1,165
Total Overheads		7,309	6,822
Total Payroll, Retirement Benefit and Overhead Costs		34,663	33,738
Comptroller & Auditor General Audit Fee		43	40

* Total Payroll Costs comprises salaries and employers PRSI of €13,258k allowances of €160k and overtime of €6k.

† Travel & Subsistence costs above are composed of national €326k and international €18k.

‡ Other Overheads include Comptroller & Auditor General Audit Fee.

> 6 Programme Costs

	2019	2018
	€'000	€'000
eCollege	1,782	1,875
Technology Enhanced Learning	1,926	1,297
Training For Employment	3,708	3,172
Apprenticeship	832	974
Construction	1,830	968
Training In Employment	2,662	1,942
Programme Evaluations & Reviews	228	200
Skills Development/Traineeship	11	19
Programme Innovation	422	322
Active Inclusion	129	42
Other Programmes	790	583
Total Programme Costs	7,160	5,697

➤ Direct Provision of Funding

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

			2019	2018
Education & Training Board	FET Provision	Capital	Total	Total
	€'000	€'000	€'000	€'000
Cavan & Monaghan	17,239	1,395	18,634	16,180
City of Dublin	77,666	868	78,534	78,954
Cork	53,606	1,098	54,704	49,547
Donegal	21,830	588	22,418	21,558
Dublin & Dun Laoghaire	60,215	634	60,849	59,337
Galway & Roscommon	37,121	717	37,838	35,310
Kerry	29,581	746	30,327	27,747
Kildare & Wicklow	31,263	507	31,770	29,162
Kilkenny & Carlow	19,073	264	19,337	18,554
Laois & Offaly	20,705	1,000	21,705	19,106
Limerick & Clare	57,147	760	57,907	53,111
Longford & Westmeath	24,769	787	25,556	24,498
Louth & Meath	29,741	1,038	30,779	29,577
Mayo, Sligo & Leitrim	33,276	792	34,068	32,143
Tipperary	22,287	453	22,740	22,365
Waterford & Wexford	58,034	853	58,887	51,569
Total Grants to Education and Training Boards	593,553	12,500	606,053	568,718

Note: Grants allocated to ETBs in 2019 amounted to €610.3m – Grants amounting to €606m were disbursed in 2019 and the balance of €4.3m was funded by balances retained by ETBs from underspends in 2018.

➤ Direct Provision of Funding

7(b) Summary of Grants Paid to Schools and Miscellaneous Grant Payments

FET Voluntary Secondary, Community and Comprehensive Schools (PLC)	2019	2018
	€'000	€'000
Ballyhaunis Community School, Co Mayo	2	3
Castlecomer Community School, Co Kilkenny	0	2
Castlerea Community School, Co Roscommon	1	2
Central College, Limerick	23	38
Clifden Community College, Co Galway	2	2
Colaiste Chiarain, Summerhill, Athlone	3	5
Colaiste Mhuire, Co Galway	1	2
Donahies Community School, Donaghmede, Dublin 13	0	1
Dunmore Community School, Co Galway	1	1
Glenamaddy Community School, Co Roscommon	3	6
Gorey Community School, Co Wexford	9	10
Jesus & Mary Secondary School, Co Sligo	12	14
Kilrush Community School, Co Clare	2	4
Mary Immaculate Secondary School, Lisdoonvarna, Co Clare	5	5
Mercy College, Chapel Hill, Co Sligo	3	5
Moate Business College, Co Westmeath	39	51
Our Lady's Secondary School, Belmullet, Co Mayo	1	3
Our Lady's College, Galway	0	1
Ramsgrange Community School, Co Wexford	2	2
Sancta Maria College, Co Mayo	1	2
St Cuan's College, Co Galway	6	7
St Louis Community School, Kiltimagh, Co Mayo	0	28
Tullow Community School, Co Carlow	3	2
	119	196

> Direct Provision of Funding

7(b) Summary of Grants Paid to Schools and Miscellaneous Grant Payments

FET Voluntary Secondary, Community and Comprehensive Schools (PLC)	2019	2018
	€'000	€'000
Central College, Limerick	59	57
Donahies Community School, Donaghmede, Dublin 13	58	57
Mary Immaculate Secondary School, Lisdoonvarna, Co Clare	58	43
Nagle Rice Secondary School, Doneraile, Co Cork	19	19
North Presentation Secondary School, Co Cork	75	74
Presentation Secondary School, Cannon Street, Waterford	0	(5)
Sacred Heart Secondary School, Clonakilty, Co Cork	0	1
Sancta Maria College, Co Mayo	14	14
Scoil Mhuire, Ennistymon, Co Clare	14	14
St Joseph's Secondary School, Spanish Point, Co Clare	45	44
St Michael's Castlerea, Co Roscommon	31	30
	373	348
Miscellaneous Grant Payments		
Department of Education and Skills (LDA re-imbursement) ‡	106	117
Total Grants Voluntary Secondary, Community and Comprehensive Schools	598	661

> Direct Provision of Funding

7(c) Summary of Grants paid to the Further Education Sector, European Union and Specific Projects

	2019	2018
	€'000	€'000
Further Education and Training - Support Organisations		
AONTAS - The National Adult Learning Organisation	1,172	1,155
Dyslexia Association of Ireland	131	130
Association of Community & Comprehensive Schools	153	0
Education and Training Boards Ireland (ETBI)	956	221
National Adult Literacy Agency (NALA)	1,681	1,705
National Centre for Guidance in Education (NCGE)	278	278
Association for Higher Education Access and Disability (AHEAD)	58	80
	4,429	3,569
Further Education and Training - Staff Representative Organisations		
Education and Training Boards Ireland (ETBI) #	60	60
National Association of Adult & Community Education Directors (NACED)	21	21
	81	81
Further Education and Training - Lifelong Learning Opportunities		
Age Action Ireland	67	67
Irish Countrywomen's Association	21	21
Peoples College	112	92
	200	180
Further Education and Training - Continuing Professional Development		
Waterford Institute of Technology (WIT/NALA)	508	495
European Union and Specific Projects		
Department of Foreign Affairs & Trade (PIAAC)*	172	28
Central Statistics Office (PIAAC)	146	0
Fasttrack into Information Technology (FIT)	1,127	1,102
Irish Association of Community Training Organisations (IACTO)	155	162
Irish National Organisation of the Unemployed (INOU)	20	20
Leargas	39	22
	1,659	1,334
Further Education and Training - Other Providers		
Irish Deaf Society	317	241
National Adult Literacy Agency (NALA) - Write On/Phone Tuition	269	255
	586	496

> Direct Provision of Funding

7(c) Summary of Grants paid to the Further Education Sector, European Union and Specific Projects

	Operational Grants	Development Grants	Total	Total
			2019	2018
Further Education and Training - Grants to Consortia & Coordinating Bodies	€'000	€'000	€'000	€'000
Accounting Technicians Ireland				
Accounting Technician Apprenticeship	543	35	578	828
Construction Industry Federation (CIF)				
Engineering Services Management Apprenticeship	0	13	13	13
Fasttrack into Information Technology (FIT)				
ICT Software Developer Associate	275	6	281	365
ICT Network Engineer Associate	275	6	281	365
ICT Cybersecurity Apprenticeship	0	65	65	32
Freight Transport Association Ireland				
Logistics Associate Apprenticeship	0	0	0	78
Combilift				
Original Equipment Manufacturing	0	8	8	0
Irish Business and Employers Confederation (IBEC)				
Laboratory Technician Apprenticeship	0	0	0	84
Laboratory Analyst Apprenticeship	0	0	0	53
Retail Supervisor Apprenticeship	0	0	0	72
Institute of Technology Carlow				
Geo-Driller Apprenticeship	0	25	25	25
Irish Film Board				
CGI Technical Artist Apprenticeship	0	53	53	27
Galway Roscommon ETB				
Arboriculture	0	22	22	0
Griffith College Dublin				
Bar Manager	0	25	25	0
Health Care Assistant	0	31	31	0
Kerry ETB				
Commis Chef Apprenticeship	0	(115)	(115)	239
Laois & Offaly ETB				
Scaffolding Apprenticeship	0	0	0	22

> Direct Provision of Funding

7(c) Summary of Grants paid to the Further Education Sector, European Union and Specific Projects

	Operational Grants	Development Grants	Total	Total
			2019	2018
Further Education and Training - Grants to Consortia & Coordinating Bodies (continued)	€'000	€'000	€'000	€'000
Limerick & Clare ETB				
<i>Hairdressing Apprenticeship</i>	0	0	0	26
Limerick Institute of Technology				
<i>Senior Quantity Surveyor</i>	0	26	26	0
Mayo Sligo Leitrim ETB				
<i>Associate Sales Professional</i>	0	0	0	24
National College of Ireland				
<i>Recruitment Practitioner</i>	0	26	26	0
Restaurants' Association of Ireland				
<i>Chef de Partie, Sous Chef, Executive Chef</i>	0	0	0	23
Retail Ireland Skillsnet Consortia				
<i>Apprenticeship in Retail Supervision</i>	328	0	328	0
SAMB T/A Scottish Bakers				
<i>Baker Apprenticeship</i>	0	0	0	38
TEAGASC				
<i>Horticulture Applied</i>	0	0	0	12
<i>Farm Management</i>	0	0	0	14
<i>Farm Production Technician</i>	0	0	0	12
<i>Stud Farm Assistant Manager</i>	0	0	0	14
<i>Sportsturf Management</i>	0	0	0	12
University of Limerick				
<i>Principal Engineer</i>	0	24	24	0
<i>Supply Chain Manager</i>	0	20	20	0
<i>Software Solutions Manager</i>	0	20	20	0
<i>Lean Sigma Manager</i>	0	20	20	0
<i>Supply Chain Specialist</i>	0	21	21	0
<i>Supply Chain Associate</i>	0	21	21	0
Total	1,421	352	1,773	2,378

➤ **Direct Provision of Funding**

7(c) Summary of Grants paid to the Further Education Sector, European Union and Specific Projects

	2019	2018
	€'000	€'000
ICT Associate Professional Initiative		
Fasttrack into Information Technology (FIT)	80	209
Total Grants to Organisations in the FET Sector	9,316	8,742

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

This grant is in respect of grant aid to various staff representative bodies including:

Adult Education Officers Association (AEOA)
 Adult Literacy Organiser's Association (ALOA)
 National Association of Youthreach Co-Ordinators (NAYC)
 National Association of VTOS Co-Ordinators (NAVC)
 Adult Education Guidance Association of Ireland (AEGAI)
 Community Education Facilitators Association (CEFA)

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

> 8 Property, Plant & Equipment

	Note	2019	2019	2019	2018
		Land & Buildings	Equipment & Furniture	Total	Total
Cost		€'000	€'000	€'000	€'000
Opening Balance		599	3,254	3,853	3,718
Additions during the period		0	505	505	441
Revaluation		0	0	0	35
Disposals during the period	8 (i)	0	(94)	(94)	(341)
Balance at the end of the period		599	3,665	4,264	3,853
Accumulated Depreciation					
Opening Balance		164	2,778	2,942	2,979
Depreciation on Disposals	8 (ii)	0	(94)	(94)	(324)
Charge for the period		53	346	399	287
		217	3,030	3,247	2,942
Net Book Value at the end of the Year/Period		382	635	1,017	911

8 (i) The disposal of equipment and furniture in the period was €0.094m (2018: €0.341m) and related to fully depreciated legacy and obsolete equipment.

8 (ii) All depreciation, asset disposal, asset write-off and impairment charges are financed by a corresponding transfer from the Capital Reserve.

> 9 Inventory

	2019	2018
	As at 31 December 2019	As at 31 December 2018
	€'000	€'000
Stationery	5	7
Total	5	7

> 10 Receivables

	2019	2018
	As at 31 December 2019	As at 31 December 2018
	€'000	€'000
Trade and Other Receivables	63	183
General Prepayments	1,055	1,088
Total	1,118	1,271

> 11 Payables

	2019	2018
	As at 31 December 2019	As at 31 December 2018
	€'000	€'000
Trade Payables	424	495
Accruals	1,288	562
Holiday Pay Provision	169	144
Payroll Deductions	40	6
Total	1,921	1,207

> 12 Remuneration

> 12(a) Aggregate Employee Benefits

	Note	2019	2018
		€'000	€'000
Wages and Salaries		12,448	11,714
Employer PRSI Costs		976	882
Retirement benefit costs		13,930	14,320
Total	5	27,354	26,916

Employee benefits include salary employer PRSI and BIK but exclude employer retirement benefit contributions. Total employer retirement benefit contributions for the organisation amounted to €124k in 2019 (2018: €142k).

A total of 215 staff (full time equivalents) were being paid by SOLAS at 31 December 2019 (2018: 203).

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 gives delegated authority to the Department of Education and Skills (DES) 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 will enable SOLAS to fill vacancies up to and including Director (Grade 4) and equivalent, as per the SOLAS' agreed Workforce Plan 2017 – 2020, and Executive Director (Grade 3) and above, subject to approval of the required business cases by DES.

A further 19 staff (2018: 14) 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 pension rate of pay.

An amount of €491,662 was deducted from Wages and Salaries for the year 1 January 2019 to 31 December 2019 in relation to the Pension Levy and paid to the Department of Education and Skills (2018: €564,660).

No severance/termination payments were made in 2019 or 2018.

> 12(b) Table of Employee Benefits

Benefit Band €	Number of Employees in 2019	Number of Employees in 2018
20,001 - 60,000	131	139
60,001 - 70,000	39	20
70,001 - 80,000	20	23
80,001 - 90,000	13	11
90,001 - 100,000	2	1
100,001 - 110,000	5	5
110,001 - 120,000	1	0
120,001 - 130,000	1	1
130,001 - 140,000	0	0
140,001 - 150,000	0	1
150,001 - 160,000	2	1
160,001 - 170,000	0	1
170,001 - 180,000	1	0
Total	215	203

The above table reflects employees paid over €20k in the year, both full time and part time employed by SOLAS in 2019 and 2018. 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 on behalf of the employee, but exclude employer's PRSI.

> 12(c) Staff Short-Term Benefits

	2019	2018
	€'000	€'000
Basic Pay	12,282	11,674
Allowances	160	34
Overtime	6	6
Total	12,448	11,714

Figures exclude employers PRSI.

> 12(d) Key Management Personnel

Key management personnel in SOLAS consists of the members of the Board, the Chief Executive Officer and three Executive Directors. SOLAS Board members do not receive any fees. The disclosure relates only to expenses paid to Board members.

	2019	2018
	€	€
Salaries	513,646	581,097
Allowances	40,333	14,523
Total	553,979	595,620

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.

> 12(e) Chief Executive Officer and Benefits

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

	2019	2018
	€	€
CEO Salary	58,250	156,642
Benefit in Kind	0	9,900
Acting CEO Salary	107,474	26,481
Allowance	18,443	4,623
Total	184,167	197,646

The new Chief Executive Officer (CEO) was appointed on 2 September 2019. The CEO, former CEO and former acting CEO 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 value of retirement benefits earned in the period is not included above. The CEO had expenses of €1,976 in 2019. The former acting CEO had expenses of €125 in 2019.

> 12(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, expenses paid to the Board in the year ended 31 December 2019 are disclosed hereunder. SOLAS Board members do not receive any fees. The disclosure relates only to expenses paid to Board members.

	2019	2018
	€	€
	Expenses	Expenses
Seán Aylward (Chairman)	0	0
Andrew Brownlee (Chief Executive Officer)	0	0
Conor J. Dunne (Acting Chief Executive Officer)	0	0
Seán Burke	0	0
Patricia Carey	1,159	2,884
Paul Cremmins	0	0
Patrick J. Dwyer	0	0
Yvonne McNulty	0	0
Niamh O'Reilly	0	0
Darragh J. Loftus	210	211
Sinead McCluskey	0	0
Cecilia Munro	0	0
Paul O'Sullivan	0	0
Catrina Sheridan	0	0
Orla Coughlan	6,400	0
Total	7,769	3,095

> 13 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.

There are two legacy retirement benefit schemes as follows:

- 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 Education and Skills.
- An unfunded defined benefit scheme whose benefits are paid out of the funding provided annually by the Department of Education and Skills.

Contributions from staff in the schemes are paid over to the Department of Education and Skills each year.

SOLAS also 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 member's contributions are paid over to the Department of Public Expenditure and Reform.

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.

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

> 13 (i)

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.

	2019	2018
(a) Retirement Benefit Costs		
	€'000	€'000
Current Service Cost	3,170	3,310
Interest Expense	10,760	11,010
Contributions from Plan Members	648	697
Funding Recoverable in respect of current period Retirement Benefit Costs	14,578	15,017
Employee Retirement Benefit Contributions paid to the Department	(648)	(697)
Retirement Benefit Costs	13,930	14,320
(b) Present Value of SOLAS Accrued Liability at beginning of year	672,660	734,480
Funding Recoverable in respect of current period Retirement Benefit Costs	14,578	15,017
Actuarial (Gain)/Loss	52,236	(45,066)
Benefits Paid	(31,865)	(31,771)
Present Value of SOLAS Accrued Liability at end of year	707,609	672,660
(c) 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:		
Funding Recoverable in respect of current period Retirement Benefit Costs	14,578	15,017
State Grant applied to pay Retirement Benefits	(31,865)	(31,771)
	(17,287)	(16,754)

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

	2019	2018
(d) Financial Assumptions		
The Financial Assumptions used for FRS102 purposes were:		
Discount Rate	0.80%	1.60%
Price Inflation	1.30%	1.40%
Salary Increases	1.80%	1.90%
State Pension Increases	1.30%	1.40%
Pension increases in payment	1.80%	1.90%
Pension increases in deferment	1.80%	1.90%
Ill-health retirement	5% loading	5% loading

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% pa 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.

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% pa for males and 0.25% pa for females from 2014 have been assumed.

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

The average life expectancy, in years, of a pensioner retiring is as follows:	2019	2018
	Retiring at 60	Retiring at 60
Males	26.4 years	26.3 years
Females	29.0 years	28.9 years
	Retiring at 65	Retiring at 65
Males	21.7 years	21.5 years
Females	24.1 years	23.9 years
	Retiring at 65 in 10 year's time	Retiring at 65 in 10 year's time
Males	22.9 years	22.8 years
Females	25.1 years	25.0 years

(e) Actuarial Gain/(Loss)	2019	2018
	€'000	€'000
Actuarial Gain/(Loss) Recognised in the SCI †	(52,236)	45,066
Cumulative Gains/(Losses) Recognised in the SCI	(29,351)	22,885

† Statement of Comprehensive Income

> 13 (ii)

The retirement benefit liability of €707.609m includes an amount of €539.480m (76.2%) 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).

> 13 (iii)

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 2019 amounted to €707.609 million. 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 Education and Skills. Contributions from staff and the employer in this scheme are paid over to the Department on a monthly basis.

> 14 Lease Commitments

SOLAS had the following future minimum lease payments under non-cancellable (up to lease break clauses where these apply) operating leases.

	2019	2018
	As at 31 December 2019	As at 31 December 2018
	€'000	€'000
Operating Lease Commitments		
Payable within one year	1,512	1,213
Payable within 2 to 5 years	5,291	3,145
Payable after 5 years	0	393
Total	6,803	4,751

All Operating Leases are in relation to Buildings. SOLAS has no other Operating Leases.

The estimated lease commitment at 2019 year end was €6.803m for 1 property.

The lease commitment at 2018 year end was €4.751m for 1 property.

Operating lease payments recognised as an expense in 2019 were €1.638m (2018: €1.717m).

The property was utilised in 2019. The Operating Lease is reviewed on an ongoing basis by SOLAS.

The 2019 figure provides for the five year rent review effective from mid 2019.

Finance Lease Commitments

There were no Finance Leases.

> 15 Funding

Most of SOLAS' income is a grant from the Department of Education and Skills which is provided to meet liabilities maturing during the year, as opposed to expenditure incurred during the year. SOLAS recognises its income from the Department of Education and Skills 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.

> 16 Capital Commitments

At 31 December 2019 SOLAS had entered into total capital commitments amounting to €1k. Capital commitments at 31 December 2018 amounted to €12k.

> 17 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, including the legacy actions, which, when settled, are likely to have a material impact on the financial statements.

> 18 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 €194,037 (2018: €200,741). A breakdown of remuneration and benefits paid to related party personnel is provided in notes 12(e) and 12(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.

In cases of potential conflict of interest, Board members do not receive Board documentation on the proposed transactions nor do the members participate in or attend Board discussions relating to the matters. All such instances are recorded in the Board minutes. There were 4 occasions during the year when a Board member did not participate in or attend Board discussions relating to matters that represented a conflict of their interests.

> 19 Impact of the COVID-19 Pandemic

The unforeseen outbreak of the Covid-19 Pandemic in 2020 presents significant global and national challenges and uncertainty. However, there is no impact on the Financial Statements for 2019. SOLAS is fully aware of the potential risks of disruption to the normal operation of Further Education and Training activities that are funded by the organisation. SOLAS has managed to continue business as normal with 97% of staff working remotely.

However, due to the evolving nature of the pandemic, it is not possible to determine all the likely impacts at this stage either financially or otherwise on the FET Sector. SOLAS continues to monitor the situation and plan accordingly in collaboration with Education and Training Boards and other FET Providers.

These developments have been considered by the Audit and Risk Committee and the SOLAS Board and have been added to the Corporate Risk Register.

> 20 Board Approval

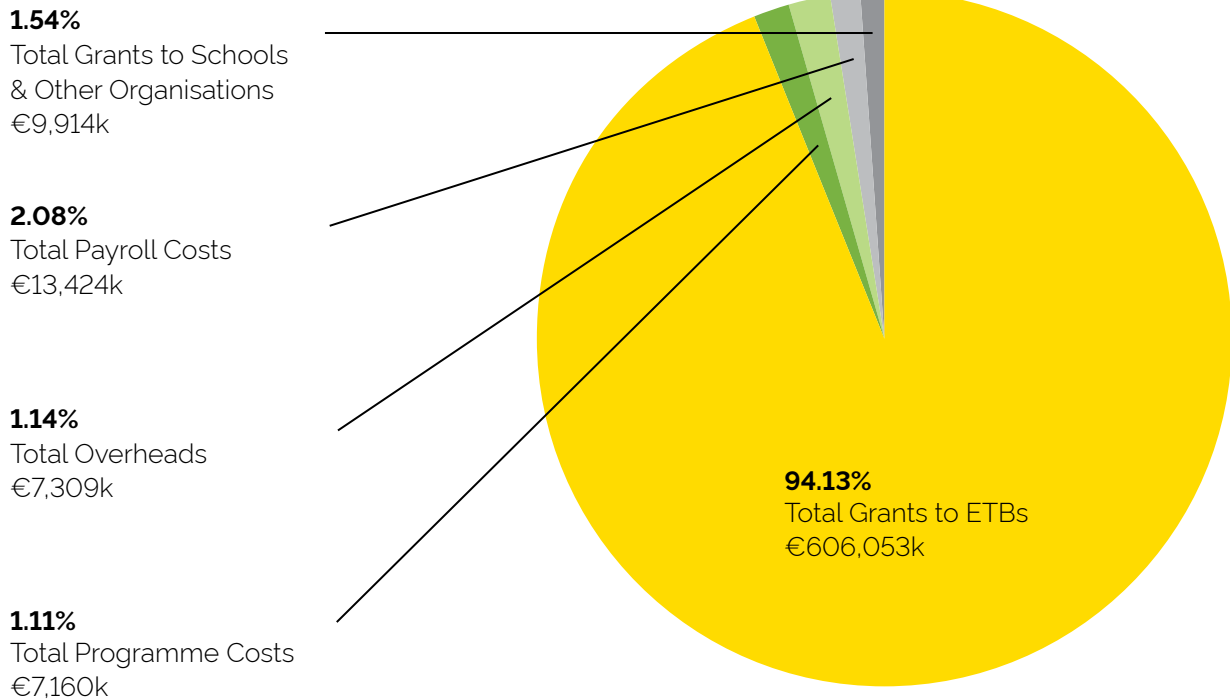
The Board approved the Financial Statements on 23 April 2020.



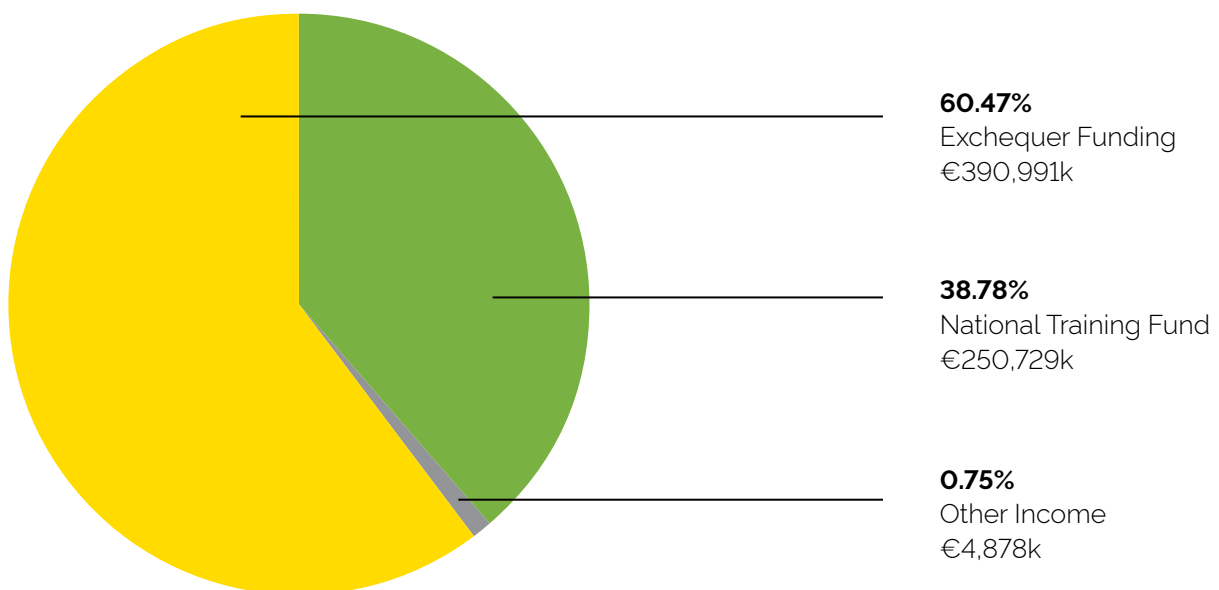


Additional Information

> 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	433	409	404	323	758	420
Adult Literacy	1,008	4,753	2,162	895	1,984	2,624
Back To Education Initiative	917	2,705	1,593	1,054	4,072	3,032
Community Education	457	2,364	1,275	357	1,755	546
English for Speakers of Other Languages	228	455	243	99	8	0
Innovation Projects	215	1,171	366	(7)	47	179
Intensive Tuition Adult Basic Education	51	27	275	52	263	91
Delivering Equality of Opportunity	23	0	107	16	0	0
Post Leaving Certificate	668	1,312	1,020	46	230	410
Vocational Training Opportunities Scheme	522	9,703	3,121	2,078	3,876	5,656
Workplace Education Fund	81	109	72	5	510	(2)
Youthreach	2,967	9,178	6,837	2,977	6,856	5,588
Further Education Operational Costs	444	1,855	348	1,162	857	781
Adult Refugee Programme	61	0	32	122	0	582
Other Programmes	0	0	0	0	0	(17)
Breacadh	0	0	3	3	0	206
Blackspot Support	0	0	266	110	143	223
Technology Enhanced Learning FE	10	6	0	0	0	63
Skills to Advance Route 1	0	174	0	0	0	0
Advocacy	0	0	(1)	0	0	2
Sub-Total	8,085	34,221	18,123	9,292	21,359	20,384
Capital Building (Further Ed.)	(5)	621	290	391	537	583
Capital Equipment (Further Ed.)	450	(17)	0	25	62	30
	445	604	290	416	599	613
Total Further Education Grants	8,530	34,825	18,413	9,708	21,958	20,997

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
194	471	675	216	728	364	345	444	313	377	6,874
337	1,590	949	789	2,960	1,111	1,249	1,525	1,130	2,350	27,416
603	1,320	1,124	695	1,822	911	1,167	1,780	1,666	1,665	26,126
205	480	385	193	889	341	420	632	680	704	11,683
87	209	0	37	434	253	276	290	278	457	3,354
12	0	0	0	227	0	179	3	36	321	2,749
10	105	63	51	0	75	114	46	111	(9)	1,325
6	24	11	16	0	24	26	43	0	(24)	272
273	207	204	127	142	83	2,354	(149)	135	570	7,632
2,106	8,771	3,397	2,219	7,531	1,955	1,693	4,228	2,570	8,291	67,717
22	110	90	106	(62)	79	73	(306)	185	68	1,140
2,419	3,994	1,193	2,226	5,317	2,036	4,216	3,222	1,877	5,361	66,264
2,376	685	244	847	1,412	(2)	204	341	9	1,449	13,012
0	(14)	341	47	0	94	57	(18)	0	756	2,060
0	0	0	0	0	0	0	0	0	0	(17)
0	0	0	0	0	0	3	0	0	0	215
0	0	36	0	1,300	0	181	237	8	781	3,285
0	0	0	10	0	0	0	0	0	38	127
0	0	0	0	0	0	0	0	0	0	174
0	0	0	0	0	0		0	6	0	7
8,650	17,952	8,712	7,579	22,700	7,324	12,557	12,318	9,004	23,155	241,415
371	404	0	0	0	4	620	159	76	0	4,051
124	(8)	(45)	0	0	0	373	5	(155)	200	1,044
495	396	(45)	-	0	4	993	164	(79)	200	5,095
9,145	18,348	8,667	7,579	22,700	7,328	13,550	12,482	8,925	23,355	246,510

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	769	10,482	9,921	1,955	5,208	3,669
Apprenticeship 2016+	404	1,010	352	0	183	192
Bridging Foundation	0	56	0	0	2	0
Community Training Centres	0	9,418	2,059	0	2,096	782
Justice Workshops	0	172	0	0	153	168
Evening Courses	121	816	535	320	922	179
On-Line Blended Learning	0	0	60	0	290	61
Local Training Initiatives	1,096	954	3,234	(4)	1,364	1,127
Skills Training	2,114	938	2,679	2,061	5,602	3,308
Skills to Advance	41	223	600	11	228	0
Specialist Training Providers	952	9,588	4,992	1,038	4,419	2,025
Traineeship	796	1,360	1,363	2,919	4,633	726
Recognition of Prior Learning	0	0	30	22	0	0
Technology Enhanced Learning TR	10	38	266	91	20	0
Training Operational Costs	1,666	8,086	8,384	2,505	10,983	3,715
Sub-Total	7,969	43,141	34,475	10,918	36,103	15,952
Capital Building	565	57	500	(27)	31	2
Capital Equipment	385	207	308	199	4	102
Sub-Total	950	264	808	172	35	104
Total Training Grants	8,919	43,405	35,283	11,090	36,138	16,056

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
3,833	540	2,528	2,040	9,845	3,980	5,814	4,767	763	10,318	76,432
161	1,050	158	19	158	0	74	695	0	129	4,585
135	118	138	0	0	6	(73)	0	(18)	602	966
830	1,217	2,740	1,228	3,034	1,958	938	2,183	2,565	2,682	33,730
0	0	0	0	153	42	0	0	0	0	688
302	75	0	359	919	340	(24)	(126)	184	853	5,775
(14)	(10)	0	0	0	22	0	126	0	51	586
0	1,110	1,212	919	1,051	528	1,815	2,134	762	2,708	20,010
3,085	3,398	677	(79)	2,088	2,781	1,623	1,640	2,205	2,502	36,622
10	190	191	0	689	34	135	178	74	1,010	3,614
2,989	2,233	335	2,147	3,170	2,771	2,097	2,643	891	1,747	44,037
3,083	1,274	1,088	3,222	3,583	1,125	41	1,047	1,328	3,597	31,185
0	15	15	0	25	0	0	10	0	0	117
0	0	0	3	230	0	70	205	36	25	994
3,253	1,367	905	1,999	7,448	3,732	3,976	4,221	4,151	6,207	72,598
17,667	12,577	9,987	11,857	32,393	17,319	16,486	19,723	12,941	32,431	331,939
95	116	200	1,000	400	502	0	392	457	87	4,377
156	(5)	109	0	360	281	45	236	75	566	3,028
251	111	309	1,000	760	783	45	628	532	653	7,405
17,918	12,688	10,296	12,857	33,153	18,102	16,531	20,351	13,473	33,084	339,344

➤ **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
Learner Support Grants	75	0	25	50	4	26
Technology Enhanced Learning FT	11	5	15	11	0	110
Learner Information Grant	21	0	0	15	4	0
Curriculum Development	29	0	14	20	0	50
Cert. Authentication Quality	29	0	172	51	30	148
Promotion/Advertising FET	35	0	221	105	0	0
Operational Costs	985	297	564	1,368	2,714	450
Total FET Grants - Other	1,185	302	1,011	1,620	2,752	784

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
0	35	0	14	111	5	120	0	59	262	786
33	29	50	0	0	6	45	40	18	134	507
0	0	0	0	0	0	36	0	14	152	242
75	0	0	0	300	0	65	70	0	375	998
488	77	30	40	252	21	65	147	18	199	1,767
137	0	0	115	0	0	10	10	0	10	643
2,531	594	296	1,100	1,389	95	355	969	234	1,315	15,256
3,264	735	376	1,269	2,052	127	696	1,236	343	2,447	20,199

> Five Year Financial Summary

	2015	2016	2017	2018	2019
	€'000	€'000	€'000	€'000	€'000
Statement of Income and Expenditure					
Total Income	591,325	605,341	603,131	620,700	661,311
Statement of Income and Expenditure					
Payroll Costs	12,139	11,734	11,397	12,596	13,424
Overheads	7,908	6,874	7,304	6,822	7,309
SOLAS Operational Cost	20,047	18,608	18,701	19,418	20,733
Retirement Benefit Costs	19,190	19,200	15,210	14,320	13,930
Programme Costs	17,069	11,978	7,936	5,697	7,160
Grants to Education and Training Boards	527,377	538,232	548,613	568,718	606,053
Grants to VSCCS*	581	726	725	661	598
Grants to Organisations in the FET sector	5,639	7,147	7,006	8,742	9,316
Total Expenditure	589,903	595,891	598,191	617,556	657,790
Surplus	1,422	9,450	4,940	3,144	3,521
Statement of Financial Position					
Fixed Assets	754	1,005	739	911	1,017
Net Current Assets	1,653	9,640	5,156	3,396	3,768
	2,407	10,645	5,895	4,307	4,785
Financed by:					
Capital Account	231	168	194	230	225
Capital Reserves	754	1,005	739	911	1,017
Revenue Reserve	1,422	9,472	4,962	3,166	3,543
Total	2,407	10,645	5,895	4,307	4,785

*Voluntary Secondary and Community and Comprehensive Schools

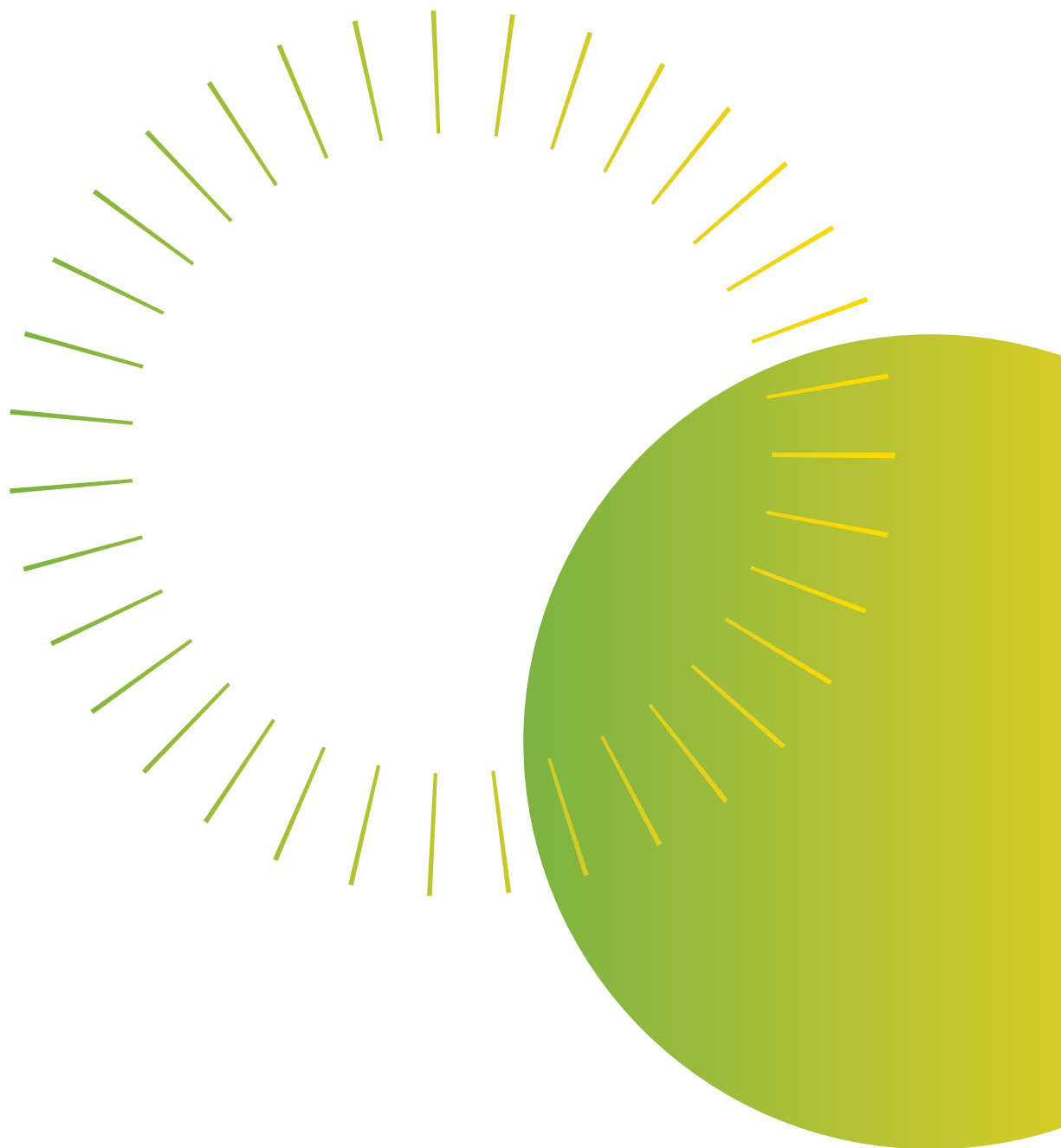
> Five Year Summary - Operating Grants to ETBs

Education & Training Board	Operating Grant 2015	Operating Grant 2016	Operating Grant 2017	Operating Grant 2018	Operating Grant 2019
	€'000	€'000	€'000	€'000	€'000
Cavan & Monaghan	8,340	14,630	16,515	16,111	17,239
City of Dublin	81,739	79,651	76,580	78,424	77,666
Cork	48,524	50,211	48,665	48,616	53,606
Donegal	22,246	20,348	19,444	21,265	21,830
Dublin & Dun Laoghaire	64,134	65,387	63,471	58,776	60,215
Galway & Roscommon	32,819	31,984	33,616	34,804	37,121
Kerry	23,963	24,227	25,071	27,442	29,581
Kildare & Wicklow	20,263	26,667	29,259	29,077	31,263
Kilkenny & Carlow	7,363	14,230	16,686	18,446	19,073
Laois & Offaly	7,507	14,631	16,882	19,056	20,705
Limerick & Clare	53,207	49,839	51,948	52,687	57,147
Longford & Westmeath	34,520	22,444	22,411	24,275	24,769
Louth & Meath	28,180	29,665	28,286	29,227	29,741
Mayo, Sligo & Leitrim	27,783	30,131	31,728	31,709	33,276
Tipperary	8,221	13,567	16,599	22,181	22,287
Waterford & Wexford	55,863	48,143	48,567	51,098	58,034
Total	524,672	535,755	545,728	563,194	593,553

> Five Year Summary - Capital Grants to ETBs

Education & Training Board	Capital Grant 2015	Capital Grant 2016	Capital Grant 2017	Capital Grant 2018	Capital Grant 2019
	€'000	€'000	€'000	€'000	€'000
Cavan & Monaghan	-	2	41	69	1,395
City of Dublin	278	101	79	530	868
Cork	494	381	891	931	1,098
Donegal	108	87	265	293	588
Dublin & Dun Laoghaire	168	294	106	561	634
Galway & Roscommon	128	246	251	506	717
Kerry	391	212	263	305	746
Kildare & Wicklow	-	-	28	85	507
Kilkenny & Carlow	-	-	-	108	264
Laois & Offaly	-	15	(5)	50	1,000
Limerick & Clare	737	95	402	424	760
Longford & Westmeath	-	211	112	223	787
Louth & Meath	174	19	(25)	350	1,038
Mayo, Sligo & Leitrim	65	454	269	434	792
Tipperary	-	-	-	184	453
Waterford & Wexford	162	360	208	471	853
Total	2,705	2,477	2,885	5,524	12,500

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





Appendices

Appendix 1

> SOLAS Board Committees 2019

Audit and Risk Committee	(6 meetings in 2019)
Seán Burke	Chairman and SOLAS Board Member
Orla Coughlan	SOLAS Board Member (<i>from 25th July, 2019</i>)
Darragh J. Loftus	SOLAS Board Member (<i>from 25th July, 2019</i>)
Robert Chestnutt	External appointee

Notes:

- Paul O'Sullivan - SOLAS Board Member - (resigned 19th March, 2019)
- The Committee, formerly titled 'Audit and Risk Management Review Committee' changed to 'Audit and Risk Committee' following approval of its revised Charter by the SOLAS Board at its September 2019 meeting.

Strategic Planning Committee	*(4 ordinary meetings)
Cecilia Munro	Chairperson and SOLAS Board Member
Darragh J Loftus	SOLAS Board Member
Patrick J Dwyer	SOLAS Board Member
Sinead McCluskey	SOLAS Board Member (<i>resigned 6th February, 2020</i>)
Niamh O'Reilly	SOLAS Board Member (<i>from 3rd September, 2019</i>)

*Note: One additional Extraordinary Committee meeting was held to discuss the development of the Further Education and Training Strategy 2020-2024.

Workforce and Organisational Development Committee	(2 ordinary meetings)
(Chair)	(Vacancy since 26th October, 2018)*
Patricia Carey	Acting SOLAS Chairperson and SOLAS Board Member
Catrina Sheridan	SOLAS Board Member
Sinead McCluskey	SOLAS Board Member (<i>resigned 6th February, 2020</i>)
Yvonne McNulty	SOLAS Board Member (<i>from 18th October, 2019</i>)

*There were fewer meetings than normal due to the lapse of time between the departure of the previous Chairman of the Board, Pat Delaney (28th October, 2018) and the appointment of the new Chairman, Mr. Sean Aylward on 12th November, 2019. Patricia Carey was acting SOLAS Chairperson from 1st January to 12th November 2019.

> Membership of Advisory Committees

(for the period 1 January to 31 December 2019)

National Apprenticeship Advisory Committee (NAAC) (4 meetings)	
NAAC Membership	
The membership of the existing NAAC is as follows:	
Cecilia Munro	Chairperson of N.A.A.C. & SOLAS Board Member
Paul Cremmins	SOLAS Board
Alan McGrath	SOLAS Executive
Phil O'Flaherty	Department of Education and Skills (DES)
Cathy Holahan	Enterprise Ireland
Eamon Devoy	Irish Congress of Trade Unions (ICTU)
Brian Nolan	Connect Trade Union
Margaret O'Shea	Society of the Irish Motor Industry (SIMI)
Dermot Carey	Construction Industry Federation (CIF)
Ruaidhri Neavyn	Higher Education Authority (HEA)
Michael Hannon	Institutes of Technology Apprenticeship Committee (ITAC)
John Kearney	Education & Training Boards Ireland (ETBI)
Colin Tyrrell	Learner Representative
Shauna Dunlop (Jan-Sept) Alan McGrath (Oct-Dec)	Secretariat (SOLAS)

Changes during 2019

- Mr. Paul Cremmins, SOLAS Board member, attending his first meeting on 12th June, 2019
- Mr. Alan McGrath succeeded Ms. Shauna Dunlop as the SOLAS Executive representative and attended his first meeting on 11th December, 2019.

Note: Updated Terms of Reference for the National Apprenticeship Advisory Committee (NAAC) was presented and agreed by the Committee at its meeting on 31st December, 2019.

National Apprenticeship Appeals & Recognition Of Prior Learning Committee Membership (4 Meetings In 2019)	
Patricia Cassells	Chairperson
Paddy Kavanagh	TEEU
David Nicholson	Dun Laoghaire Further Education Institute
Tommy Flaherty	BAM Group
Trevor Sinnott	Waterford-Wexford ETB
Bryan Redmond	Independent Representative (retired SOLAS)
Owen O'Donnell	Kerry ETB
Joe Roe	SOLAS
Julia Mannion	SOLAS
Joanne Morrissey	SOLAS – Secretariat (<i>from March 2019</i>)

Notes:

- There were two separate committees previously (i) NAAC Appeals and (ii) NAAC Redundant Apprenticeship. However, a decision was taken to amalgamate these two committees in 2018. The Appeals committee is now the National Apprenticeship Appeals and Recognition of Prior Learning Committee.
- The NAAC Appeals Terms of Reference are up for review in 2020.

Changes in 2019

- Following due process Mr. Owen O'Donnell was nominated to the committee as ETB representative in March 2019 in place of Mr. John Costello who had retired.
- Joanne Morrissey took over as Secretariat in March 2019 from Bryan Redmond who retired, Bryan attended as Independent committee member during handover throughout 2019.

Appendix 2

> Table 1

Apprenticeships available in Ireland at end 2019	
Biopharma	
1	Laboratory Analyst
2	Laboratory Technician
Construction	
3	Brick and Stonelaying
4	Carpentry and Joinery
5	Geo-Driller
6	Painting and Decorating
7	Plastering
8	Plumbing
9	Stonecutting and Stonemasonry
10	Wood Manufacturing and Finishing
Electrical	
11	Aircraft Mechanics
12	Electrical
13	Electrical Instrumentation
14	Electronic Security Systems
15	Industrial Electrical Engineer
16	Instrumentation
17	Refrigeration and Air Conditioning
Engineering	
18	Engineering Services Management
19	Farriery
20	Industrial Insulation
21	Manufacturing Engineering
22	Manufacturing Technology
23	Mechanical Automation and Maintenance Fitting
24	Metal Fabrication
25	OEM Engineer
26	Pipefitting
27	Polymer Processing Technology

28	Sheet Metalworking
29	Toolmaking
Finance	
30	Accounting Technician
31	Insurance Practitioner
32	International Financial Services Associate
33	International Financial Services Specialist
Hair	
34	Hairdressing
Hospitality & Food	
35	Butcher
36	Chef de Partie
37	Commis Chef
38	Sous Chef
ICT	
39	CGI Technical Artist (Animation, Games, VFX)
40	Cybersecurity
41	Network Engineer Associate
42	Software Developer Associate
43	Telecommunications and Data Network Technician
Logistics	
44	Lean Sigma Manager
45	Logistics Associate
46	Supply Chain Manager
47	Supply Chain Specialist
Motor	
48	Agricultural Mechanics
49	Construction Plant Fitting
50	Heavy Vehicle Mechanics
51	Motor Mechanics
52	Vehicle Body Repairs
Property Services	
53	Auctioneering and Property Services
Sales	
54	Retail Supervision

> Table 2

Apprentice Registrations 2019 Pre-2016 Apprenticeships

Dec-19

Construction

Brick and Stonelaying	80
Carpentry and Joinery	597
Floor and Wall Tiling	0
Painting and Decorating	31
Plastering	36
Plumbing	628
Stonecutting and Stonemasonry	3
Wood Manufacturing and Finishing	102

Total 1,477

Electrical

Aircraft Mechanics	72
Electrical	1949
Electrical Instrumentation	125
Electronic Security Systems	76
Instrumentation	16
Refrigeration and Air Conditioning	122

Total 2,360

Engineering

M.A.M.F.	199
Farriery	5
Industrial Insulation	20
Metal Fabrication	266
Pipefitting	76
Sheet Metalworking	57
Toolmaking	61

Total 684

Motor	
Agricultural Mechanics	44
Construction Plant Fitting	73
Heavy Vehicle Mechanics	174
Motor Mechanics	408
Vehicle Body Repairs	51
Total	750

Printing	
Print Media	0
Total	-
Grand Total	5,271

> Table 3

Apprentice Registrations 2019 2016+ Apprenticeships	
Apprenticeships	Dec-19
Property Services	
Auctioneering and Property Services	92
Total	92
Biopharma	
Laboratory Analyst	21
Laboratory Technician	10
Total	31
Construction	
Geo Driller	2
Total	2
Electrical	
Industrial Electrical Engineer	28
Total	28
Engineering	
Engineering Services Management	10
Manufacturing Engineer (Level 7)	27
Manufacturing Technology (Level 6)	29
Polymer Processing Technology	13
Total	79
Equipment Manufacturing	
OEM Engineer	11
Total	11

Finance	
Accounting Technician	124
Insurance Practitioner	70
International Financial Services Associate	9
International Financial Services Specialist	12
Total	215

Hair	
Hairdressing	14
Total	14

Hospitality & Food	
Butcher	37
Chef De Partie	40
Commis Chef	62
Sous Chef	5
Total	144

ICT	
CGI Technical Artist	7
Cybersecurity	13
Network Engineer Associate	44
Software Developer Associate	66
Telecommunications and Data Network Engineering Technician	50
Total	180

Logistics	
Logistics Associate	34
Total	34

Sales	
Retail Supervision	76
Total	76

Grand Total	906
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➤ **Table 4**

Apprentice Registrations

Pre-2016 Apprenticeships 2012 – 2019

	2012	2013	2014	2015	2016	2017	2018	2019
Construction								
Brick and Stonelaying	6	3	20	26	52	60	81	80
Cabinetmaking	1	0	0	0	0	0	0	
Carpentry and Joinery	91	99	185	291	399	443	591	597
Floor and Wall Tiling	1	0	0	0	0	0	0	0
Painting and Decorating	11	8	11	19	27	44	30	31
Plastering	4	8	9	7	18	34	29	36
Plumbing	97	241	318	289	345	532	653	628
Stonecutting and Stonemasonry			16	13	2	8	7	3
Wood Manufacturing and Finishing	11	21	23	48	71	59	95	102
Total	222	380	582	693	914	1,180	1,486	1,477
Electrical								
Aircraft Mechanics	36	40	33	34	39	53	74	72
Electrical	397	522	845	956	1343	1705	1841	1949
Electrical Instrumentation	24	46	85	83	106	120	108	125
Electronic Security Systems	7	12	16	28	28	72	65	76
Instrumentation	8	6	10	8	10	20	17	16
Refrigeration and Air Conditioning	34	49	62	75	79	106	119	122
Total	506	675	1,051	1,184	1,605	2,076	2,224	2,360
Engineering								
M.A.M.F.	110	127	174	153	163	183	180	199
Farriery	5	5	4	7	5	6	9	5
Industrial Insulation	1	5	10	13	10	21	19	20
Metal Fabrication	103	145	176	198	186	224	234	266
Pipefitting				37	33	25	49	76
Sheet Metalworking	11	18	23	38	40	53	70	57
Toolmaking	57	81	66	62	66	65	79	61
Total	287	381	453	508	503	577	640	684

Motor								
Agricultural Mechanics	19	36	38	59	43	45	41	44
Construction Plant Fitting	45	54	56	77	59	86	71	73
Heavy Vehicle Mechanics	74	101	145	154	136	143	176	174
Motor Mechanics	253	267	325	423	420	353	380	408
Vehicle Body Repairs	23	27	40	47	58	46	40	51
Total	414	485	604	760	716	673	708	750

Printing								
Print Media	5	8	8	8	4	2	0	0
Total	5	8	8	8	4	2	-	-

Grand Total	1,434	1,929	2,698	3,153	3,742	4,508	5,058	5,271
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> Table 5

Apprentice Registrations 2016+ Apprenticeships 2016 – 2019				
Apprenticeships	2016	2017	2018	2019
Property Services				
Auctioneering and Property Services			53	92
Total	–	–	53	92
Biopharma				
Laboratory Analyst			2	21
Laboratory Technician			14	10
Total	–	–	16	31
Construction				
Geo Driller				2
Total	–	–	–	2
Electrical				
Industrial Electrical Engineer	12	19	25	28
Total	12	19	25	28
Engineering				
Engineering Services Management				10
Manufacturing Engineer (Level 7)		36	20	27
Manufacturing Technology (Level 6)		40	34	29
Polymer Processing Technology		25	15	13
Total	–	101	69	79
Equipment Manufacturing				
OEM Engineer				11
Total	–	–	–	11

Finance				
Accounting Technician		71	88	124
Insurance Practitioner	67	86	80	70
International Financial Services Associate		15	11	9
International Financial Services Specialist		18	10	12
Total	67	190	189	215

Hair				
Hairdressing				14
Total	-	-	-	14

Hospitality & Food				
Butcher			7	37
Chef De Partie			31	40
Commis Chef		25	112	62
Sous Chef				5
Total	-	25	150	144

ICT				
CGI Technical Artist				7
Cybersecurity				13
Network Engineer Associate			22	44
Software Developer Associate			39	66
Telecommunications and Data Network Engineering Technician				50
Total	-	-	61	180

Logistics				
Logistics Associate			27	34
Total	-	-	27	34

Sales				
Retail Supervision				76
Total	-	-	-	76

Grand Total	79	335	590	906
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> Table 6

List Of Main Traineeships (End December 2019)		
Agriculture, Horticulture and Mariculture	Animal Science	Business
<ul style="list-style-type: none"> • Greenkeeping 	<ul style="list-style-type: none"> • Animal Care 	<ul style="list-style-type: none"> • Business Administration • Business Systems Service Technician • Legal Administration • Medical Administration • Office Administration • Supervisory Management and Leadership • Supervisory Management for Hospitality
Care	Construction	Engineering
<ul style="list-style-type: none"> • Early Childhood Care and Education • Health Service Skills • Healthcare Support • Social and Community Care • Special Needs with Intellectual Studies • Youth Work 	<ul style="list-style-type: none"> • Construction Skills for Employment • Interior Systems • Overhead Lines Operative 	<ul style="list-style-type: none"> • Aircraft Maintenance Technician • Aircraft Structures Technician • Architectural Technology and Computer-Aided Design • Computer-Aided Design (Revit, Inventor etc) • Engineering and Motor Technology Skills • Engineering OEM • Engineering Operations • Engineering Precision Manufacturing • Engineering Technology • Laboratory Assistant • Welding/Fabrication • Wind Turbine Maintenance

Fashion and Beauty	Finance	Hospitality
<ul style="list-style-type: none"> • Beauty Therapist • Beauty with Make-Up Artistry (Fashion, Theatre and Media Make-Up) • Hairdressing 	<ul style="list-style-type: none"> • Accounts Executive • Certified Accountancy Pathway • Financial Administration 	<ul style="list-style-type: none"> • Barista • Barista and Bartending Skills • Food and Beverage Service • Hospitality L4 • Hospitality L5 • Patisserie and Confectionery
ICT	Transport, Distribution and Logistics	Manufacturing
<ul style="list-style-type: none"> • Automated Software Testing • Digital Sales and Marketing • ICT Systems and Principles For IT Professionals • IT Network Security • IT Support Specialist • Software Developer • Tech Support Engineer 	<ul style="list-style-type: none"> • Bus and Coach Driving (Pilot) • HGV Driving (Pilot) • Logistics and Distribution • Manufacturing Supply Chain and Customer Service Logistics • Supply Chain Logistics • Van Delivery Driver 	<ul style="list-style-type: none"> • Aircraft Spray Painting • Cleanroom and Packaging Operations • CNC Operator • Life Sciences Manufacturing Operations • Machine Tool Operations • Manufacturing Technician – Maintenance Technology Skills • Pharmaceutical Manufacturing • Quality Management (Quality Assurance)
Media	Retail	Sports and Leisure
<ul style="list-style-type: none"> • Animation • Broadcast Production Skills • Digital Media Production Skills • Radio Production and Digital Journalism • Sports Broadcasting 	<ul style="list-style-type: none"> • Builders Merchants Sales • Pharmacy Sales Assistant • Retail Associate • Retail Skills Health and Beauty 	<ul style="list-style-type: none"> • Equestrian International Instructor (BHSAI) • Outdoor Activity Instructor • Sports, Recreation and Exercise • Surf Instructor and Beach Lifeguard

Tourism

- Local and National Tour Guiding

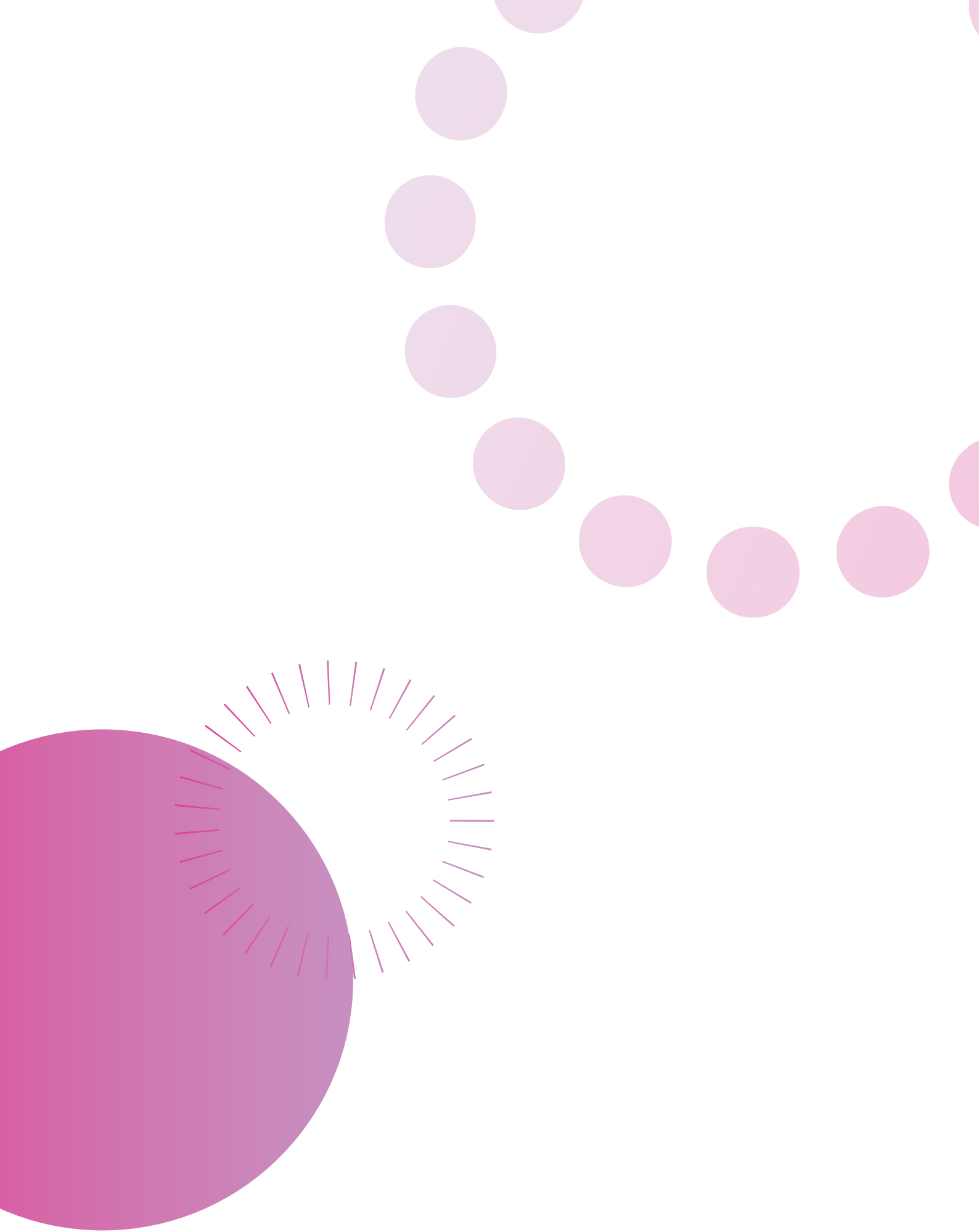
* Traineeship for people in employment.

** Includes traineeships for people seeking employment and people in employment.

Some of these programmes may not be open for registration at a particular time; details of Traineeship Programmes currently open for registration are available on www.fetchcourses.ie

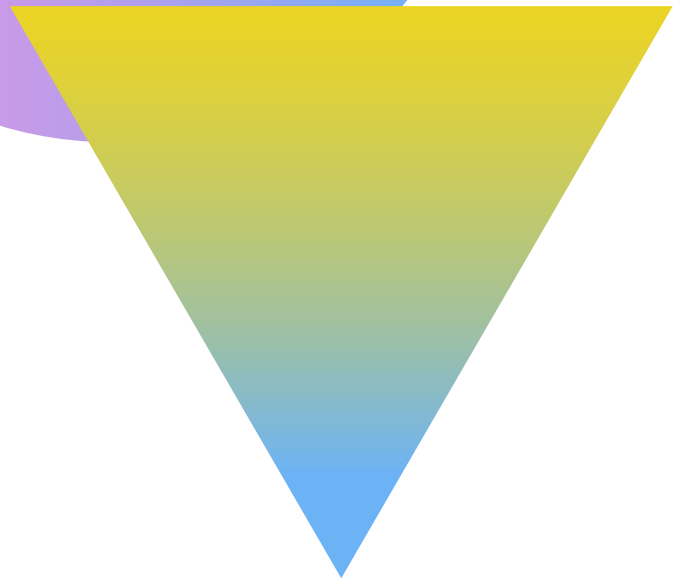
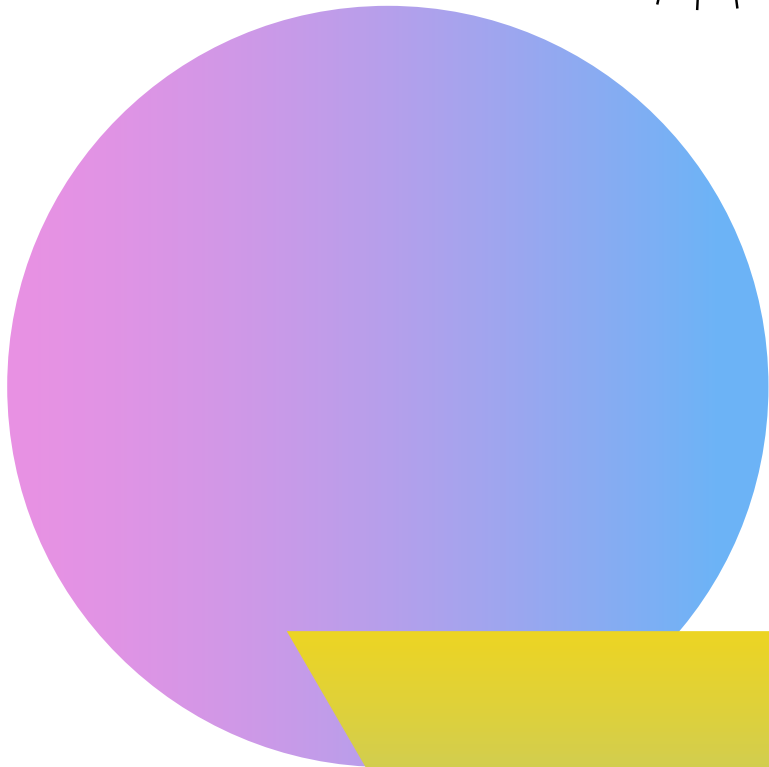
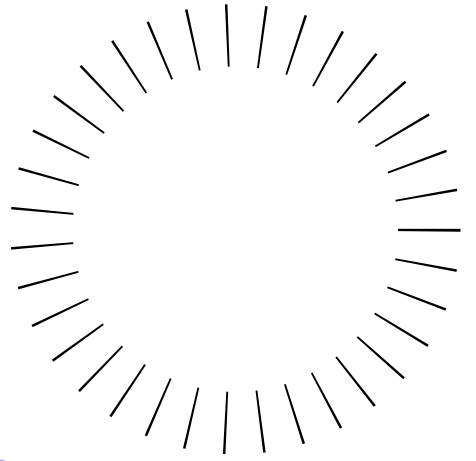
Further information on traineeship programmes may also be obtained from your local Education & Training Board (ETB). www.etbi.ie/Etbs/Directory-Of-Etbs/

New Traineeships are developed on an ongoing basis across a range of industries and sectors in response to identified skill needs.





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.



SOLAS – An tSeirbhís Oideachais
Leanúnaigh agus Scileanna
Further Education and
Training Authority

Block 1, Castleforbes House
Castleforbes Road
Dublin 1
D01 A8N0
Ireland

T: +353 (0)1 533 2500
E: info@solas.ie
www.solas.ie