



Annual

Report and

Accounts

2023



SOLAS

An tSeirbhís Oideachais Leanúnaigh agus Scileanna, The Further Education and Training Authority,

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Pursuant to Section 32 (1) of the Further Education and Training Act 2013, An tSeirbhís Oideachais Leanúnaigh agus Scileanna (SOLAS) herewith presents to the Minister for Further and Higher Education, Research, Innovation and Science, its Annual Report and Financial Statements for the 12-month period from 1st January 2023 to 31st December 2023.

Official Languages (Amendment) Act 2021

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

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Chairperson's Foreword

I am pleased to submit SOLAS' tenth Annual Report, covering the period from 1st January 2023 to 31st December 2023.

2023 was a positive year for SOLAS and the Further Education and Training (FET) sector which saw substantial reform, growth and transformation. SOLAS continued to lead an ambitious FET Strategy Transforming Learning and drove change across the FET system – providing easier access; simplified pathways; a consistent learner experience; and a stronger identity.

As we have emerged from the challenges and restrictions of the COVID-19 pandemic, we have seen a surge in demand for FET and Apprenticeships provision with the learner base growing by some 17% from 2022 to 2023. This shows that our important message is resonating – FET is for everyone, regardless of their level of formal education. It is available in every community in Ireland and offers individuals a valuable and recognised pathway to take them as far as they want to go.

SOLAS also marked a very important milestone in 2023 as it celebrated 10 years since its establishment under the 2013 Further Education and Training Act. At the heart of FET is the learner and over the last 10 years FET has positively impacted the lives of thousands of individual learners, businesses and communities across Ireland. This is to be truly commended and no doubt this is something that SOLAS will strive to continue as we go forward for the next 10 years.

Supporting the growth in learning activity in 2023 across the country is the continued implementation of the Strategic Performance Agreements for the period of 2022-2024. The agreements, which are underpinned by the implementation framework of the [National FET Strategy, Future FET: Transforming Learning 2020-2024](#), are having a real impact on how we deliver on our national agenda, as well as other

key priority areas. This reform has been vital to ensuring that we have cohesion and consistency in how FET is being delivered and ensuring a positive learner experience for all.

I would like to acknowledge the hard work of my fellow Board members, who continued to provide extremely valuable expertise throughout the year. In June 2023, we welcomed two new Board members, Sheila Gallagher and Niall O'Donnellan.

We are now approaching our final year of delivery for the current FET Strategy 2020-2024, and we have achieved a great deal, in this time. It has given me great pleasure to work alongside the SOLAS executive team and the wider FET sector to implement this wide-reaching and visionary strategy over the past year and I am pleased to note the significant achievements made.

I would like to specifically mention three of the notable accomplishments in 2023 which include:

- Significant capital investment of €53 million by Government in the FET sector and the development of 12 exciting FET College of the Future Projects.
- The building of strong links between FET and higher education through government commitment to tertiary education policy. A range of new tertiary education programmes commenced in September 2023.
- FET continues to play a vital role in communities. A key part of this is the delivery of community education with investment growing beyond recognition in recent years. We have seen learner numbers expand rapidly, and SOLAS, working with key partners, will publish a new community education framework in 2024 which will ensure a more consistent approach to this vital FET provision that offers access to education for so many.

I would like to extend my gratitude to Taoiseach Simon Harris TD and Minister of State, Niall Collins TD, as well as the officials from the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) for their insight, direction, and support. I would also like to commend the SOLAS CEO, Andrew Brownlee, SOLAS staff, Education and Training Boards Ireland (ETBI), the Education and Training Boards, Government agencies and bodies, and all our other partners across the FET sector who all work together with admirable cohesion and vision to provide excellent education for all learners engaged in the FET system, especially the most marginalised.

On behalf of the Board, we will continue to provide strategic advice, support and guidance to SOLAS in 2024 as we work together to ensure a bright future for FET.



Seán Aylward
Chairperson of the Board



CEO's Foreword

2023 was a year of unprecedented growth in FET and apprenticeships, with people of all ages turning to it for the learning they need.

One in ten people aged over 15 in Ireland – over 400,000 people – benefited in some way from FET and apprenticeships in 2023. These figures are really heartening for all of us working in the FET sector and give us a strong indication that FET is delivering, not only for individuals, but for communities and society and is achieving its ambition of becoming a major driver of both economic development and social cohesion.

The growth in FET provision in 2023 includes:

- Over 150,000 undertaking construction safety training via the Construction Skills Certification Scheme, the Quarries Skills Certification Scheme, and Safepass, with a new online renewal system introduced in January, fueling the workforce required for this critical industry and driving the delivery of Housing for All. Added to this, almost 5,000 people trained in essential nearly zero-energy building (NZEB) and related skills needed to retrofit 500,000 homes by 2030.
- An apprenticeship population of 27,470. There are now 73 different apprenticeship offerings, and 9,237 employers with apprentices working for them.
- Almost 219,000 unique learners taking other FET courses, with some 375,373 places taken up during the 2023 (many of our courses are short, and many FET learners take more than one in a year). This is up around a fifth on 2022 levels – an amazing achievement.

- Post-Leaving Certificate course enrolments (a prime destination for school leavers) are up 11% year-on-year, the sector is supporting over 33,000 Ukrainians in English-language and other skills, and over 23,000 employees are upskilling via the Skills to Advance initiative, up over a quarter in 2022.
- Participation on our eCollege courses has grown by around 20% to 25,000, growing gradually back to the mass demand seen during the height of the pandemic, when we opened up the online resource to everyone. This has been fueled by diversifying the offering, with green skills now part of the portfolio, and further plans to develop it as a gateway into FET in 2024.

Growth and Impact

2023 will be remembered as a year of growth but also of real impact. We successfully delivered on our national FET system performance targets which include key areas such as: widening participation - more people from key target cohorts than ever before took part in FET courses, progression within FET as people moved along learning pathways, and higher certification rates for transversal skills and key skills needs, ensuring that learning undertaken had a currency and relevance for industry and beyond. This provides us with a solid basis for continued development in 2024.

2023 also saw important reform, especially in relation to funding model reform which links the resourcing of FET and apprenticeship to outcomes and needs in the respective Education and Training Board (ETB) regions.

SOLAS leads the transformation and change in the FET sector but none of this is possible without the collaboration and support that we receive from the hard-working and passionate people working across the FET system. Ultimately, we are all working towards a common goal which is to ensure FET learners have a consistent and positive experience and those who need it most can access education opportunities and supports. I would like to sincerely thank my colleagues in SOLAS, the SOLAS Board, the DFHERIS, the ETBI and all of the 16 ETBs and their staff, agencies and bodies we work with, and everyone engaged in the FET sector or working to support it.

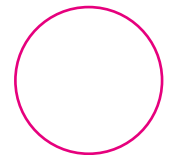
We look forward to working in partnership with you all in continuing to grow the profile and impact of FET across Ireland.



Andrew Brownlee

Andrew Brownlee
CEO





About SOLAS

SOLAS is the state agency responsible for FET in Ireland. We drive the responsiveness, innovation, transformation, sustainability and success of the FET and apprenticeship systems. We do this by setting strategy, channelling investment, leading implementation, and ensuring accountability across FET providers, with an overriding focus on the needs of their learners and apprentices.

We are leading an ambitious National FET Strategy, Future FET: Transforming Learning 2020-2024 and driving change and reform across the FET system – providing easier access; simplified pathways; a consistent learner experience; and a stronger identity.

Our Vision: is to power the potential of individuals, communities and enterprise through lifelong learning and workforce transformation.

Our Ambition: With one-in-ten adults now impacted in some way by the learning supported by SOLAS, our ambition is to grow this further to half-a-million people by 2026.

Our message has been strong and consistent

“FET is for everyone, regardless of your level of formal education. It is available in every community in Ireland and will offer you a valuable and recognised pathway to take you as far as you want to go.”

SOLAS in 2023

Building on our significant progress in 2022, SOLAS continued to lead the transformation of FET into 2023, driving widespread change across the sector. In 2023 we saw a bounce back in FET, and experienced significant growth which was much needed following a decline in FET participation during COVID-19.

As the implementation of the FET Strategy 2020-2024 came into its final two years in 2023, FET and apprenticeships continued to become known as a valuable and recognised learning pathway. Demand in 2023 for FET and apprenticeship experienced a record high with over 400,000 people benefiting in some way from FET and apprenticeships. A significant increase in the learner base by some 17% from 2022 to 2023 giving evidence to the growing importance of FET for everyone across our communities.

SOLAS made significant progress in key areas in 2023, advancing the vision and ambition set out in FET Strategy 2020-2024. The evolution of FET Colleges of the Future was supported through a major programme of capital investment to modernise and upgrade FET Colleges to provide transformational learner experiences, delivering modern skills development opportunities and learning spaces serving communities and learners alike.

The FET for Enterprise offering, through programmes such as Skills to Advance saw continued growth and expansion and continued to serve as a resource for everyone to upskill and reskill throughout lifetimes and careers in their local communities. eCollege saw substantial growth in participation for both upskilling and lifelong learning opportunities as it continued to be available completely free of charge for the fourth year running.

The National Apprenticeship Office (NAO) made great progress in its ambitious targets under substantially increased demand while continuing to address the ongoing backlog

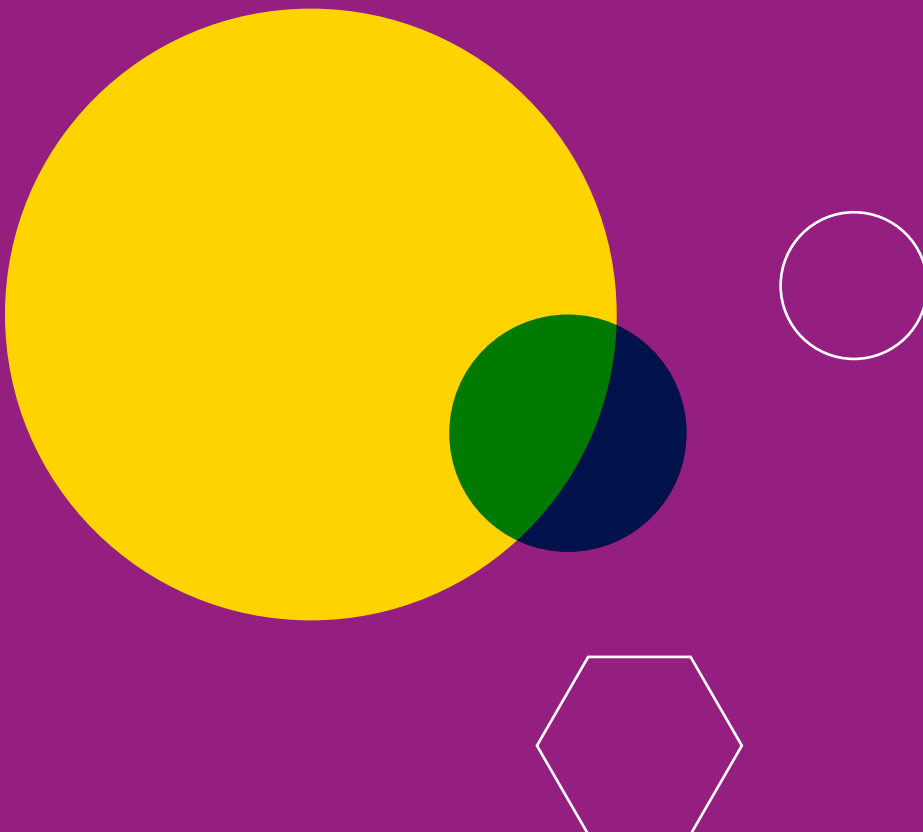
issue resulting from COVID-19 public health restrictions on the sector.

Green Skills and Construction focused on the expansion of the national FET provision in both green skills and future construction skills in line with key Government policies around climate and housing.

FET for Communities also experienced growth, with the Adult Literacy for Life (ALL) programme office setting out a clear vision through the launch of an impactful national communications campaign to promote general awareness of literacy, numeracy, and digital literacy skills, encouraging conversations about the importance of literacy in local communities together with supporting people to access local literacy services.

This year SOLAS marked 10 years since its establishment in 2013, alongside the network of Education and Training Boards (ETBs) across the country. Reflecting on progress over the past decade as we reached this significant milestone, SOLAS has successfully led the FET sector to become a more strategic, visible, and integrated sector, offering opportunities for everyone and driving economic development and social cohesion, to ensure that FET can meet the changing needs of Irish society.

2023 was a year of phenomenal growth and transformation for FET, highlighting the sector's significant increase in demand and its agile response to supporting an additional 33,000 Ukrainians in English-language and other skills. This should give us an exciting platform for further development in 2024, where the ambition and drive to achieve the best results possible for learners and their communities is at the heart of the sector.



FET in 2023

375,373

beneficiaries

€17.3m

in funding for
Skills to Advance

€978.2m

disbursed to
FET sector

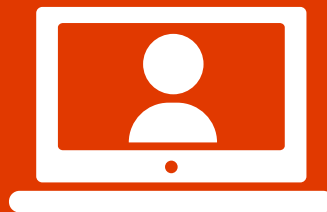


2,272

female
apprentices

€5.8m

granted to 16ETBs for community
education under the **REACH Fund**



Almost

25,000

eCollege learners

27,470

apprentices

9,237

employers

€3,000

made available to employers
hiring apprentices

84,937

beneficiaries supported
by ETB Adult Literacy
Services

> FET Funding in 2023

SOLAS' System Funding and Performance team supports the planning, funding and grant assurance processes for the FET sector. This includes the annual Funding Allocations Requests (FAR) process which facilitates the submission, by FET providers, of qualitative, quantitative, and financial data to support their funding applications. As a result of this process, the 2023 FET Services Plan provided for a total budget allocation of €999.39m which was made available for SOLAS funded FET provision in 2023, including a capital allocation of €59.5m.

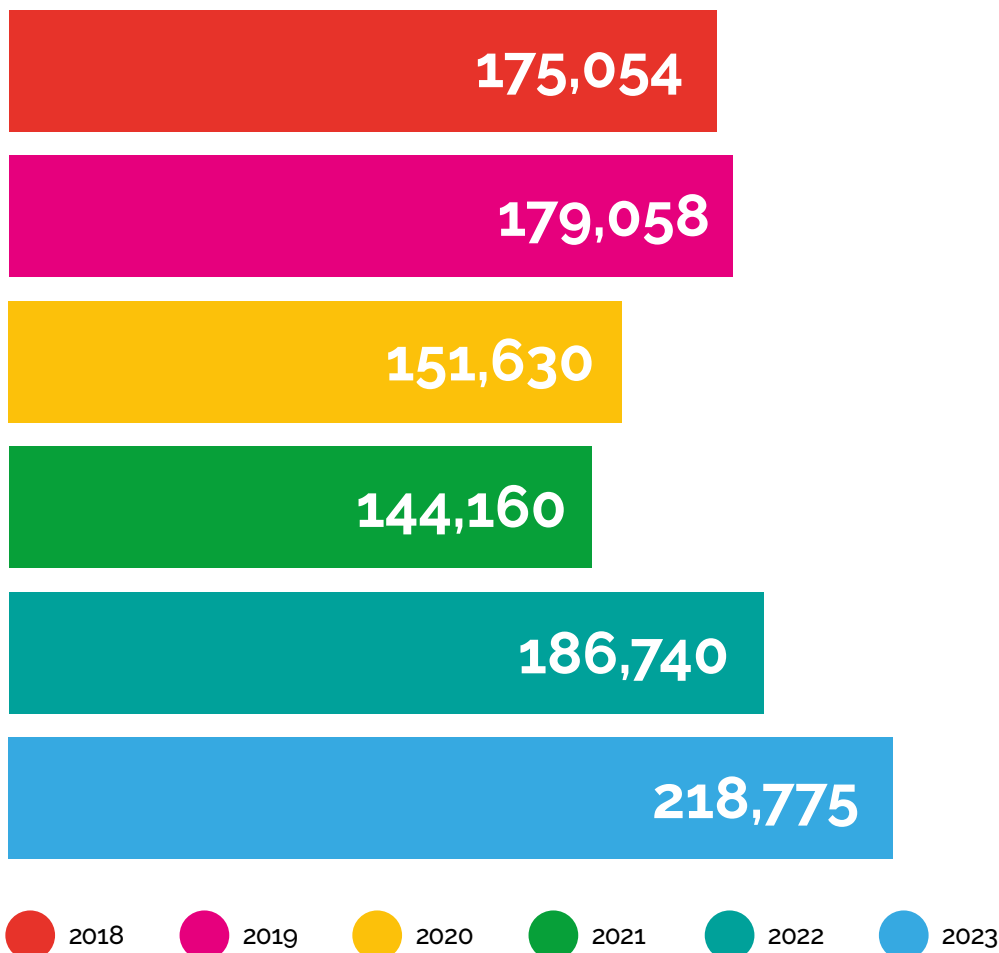
The System Funding and Performance Team also collects and collates quantitative data, reported by ETBs, primarily through the Programme Learner Support System (PLSS).

Apprenticeship Clients Services System (ACSS) and FARR systems, to provide reports on FET provision. Below is an illustration containing information on the FET activity that was reported by ETBs through these mechanisms in 2023.

In 2022, the FET system recovered substantially from the periods of restrictions and the impact of the COVID-19 pandemic.

FET Core Provision Enrolment Trends

Enrolment data from FET PLSS Learner System



Research, Data and Strategic Engagement

In 2023, SOLAS' Research, Data and Strategic Engagement (RDSE) team continued to lead a major milestone in delivering the Transforming Learning agenda with the ongoing implementation of the [Strategic Performance Agreements 2022– 2024](#) between SOLAS and each of the 16 ETBs.

These agreements set out the future plans for development and innovation across the FET system and include the planned contribution from each ETB to the national system targets, agreed with the DFHERIS. The 12 national system targets include reference to areas and themes deemed critically important in the inaugural strategic performance agreements 2018-2020. These include employment outcomes, progression to higher education and lifelong learning, while also incorporating key national priorities including green skills and workforce reskilling.

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

As the agreements continued to be implemented in 2023, they enabled the FET system to continue improving outcome levels which existed prior to the pandemic as well as ensuring growth and reform to meet the ambition of the FET Strategy 2020-2024, across the 16 ETB regions.

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

- Grow its employment outcomes by over 10% on pre-COVID levels and have a single Skills to Compete offering for the unemployed, reskilling circa 20,000 per annum.
 - Refocus on pathways within FET, growing beyond pre-COVID progression levels between NFQ Levels 1-6, and expanding FET-Higher Education (HE) pathways by up to 25% in support of a unified tertiary system.
 - Ramp-up certification of transversal skills and widen participation of key target groups by at least 10% on pre-COVID levels, while adding 10,000 places in support of the Adult Literacy for Life (ALL) Strategy.
 - Grow lifelong learning participation well beyond pre-COVID levels, while doubling the scale of the Skills to Advance workforce upskilling initiative.
 - Further expand provision focused on critical skills needs by 15%, ramp up Near Zero Energy Buildings/retrofit provision to more than 7,000 places per annum and embed green skills modules across all FET provision.
- As part of the overall transformation agenda, SOLAS' data analytics team created and delivered a new digital outcomes-based platform to track the performance of the 12 national system targets.

The annual progress report for 2023 showed that ETBs and the wider FET sector, over achieved on eight out of ten of the targets with data being complied for a further two targets.

This is further evidence of the outstanding performance of ETBs in 2023.

> Research

Delivery of informative and timely strategic research was a key feature underpinning FET provision across 2023. The publication of the FET System Outcomes Report 2018-2022 report, evidences the trends and growth in SOLAS funded activities over this period.

Additional key reports and publications from SOLAS' Data Analytics team included FET Facts and Figures as well as exploratory research into socio-economic backgrounds of the FET learner community.

The launch of the [National Skills Bulletin](#) for 2023 with our strategic partner, the Committee of Enterprise in the RDS marked a step change in the reach and the impact of national skills analysis and research in shaping the future skills landscape for Ireland.

Alongside the completed OECD Skills Review of Ireland in 2023, the Skills and Labour Market Research Unit (SLMRU), in collaboration with the National Skills Council continued to provide key influential and insightful publications, including the [National Skills Bulletin](#), the [Monitoring Skills Supply](#) in Ireland report, and the [Difficult to Fill Vacancy Survey](#).

In considering the national dynamics for occupational areas, while skills shortages, or potential skills shortages may exist, alongside a skills supply (as well as a potential labour shortage), the RDSE team continues to work

closely with the DFHERIS to ensure that FET and national skills planning and future ambition can be as informed as possible, particularly given the recommendations that have emerged from the OECD Skills Review of Ireland in 2023.

Communications

2023 was a period of recovery, growth and transformation of the FET sector. The past year saw a significant increase in demand for FET and apprenticeships, reinforcing its growing importance to everyone across our communities, and representing a pivotal milestone as SOLAS marked 10 years since its establishment in October of this year.

The SOLAS Communications team continued to grow the profile of FET across a range of audiences, including potential learners, communities, employers and Government throughout 2023, promoting the unique value of FET in serving all parts of Irish society, and effectively provided a call to action to all individuals and enterprises to think about how FET could help them grow.

SOLAS' role as a leader in the transformation of the FET sector was strengthened by the Communications team during this time, highlighting its role as a key driver of change in the sector.

> Key Campaigns

On the back of impactful campaign activity, the Communications team together with the Adult Literacy for Life (ALL) programme office delivered a national paid campaign in the lead up to and during International Literacy Day in September. This campaign promoted general awareness of literacy, numeracy, and digital literacy skills, and encouraged conversations about the importance of literacy in local communities together with supporting people to access local literacy services.

Building upon the increase in school leavers choosing FET pathways, a national campaign to promote FET as a valuable option for this cohort was coordinated and strategically phased around key milestones in the CAO timeline. This paid media advertising campaign was rolled out across key touchpoints and channels, targeting school leavers and key influencers including parents, teachers, and guidance counsellors. Paid activity was supported by regular earned national and regional PR campaigns and media appearances by SOLAS spokespeople. The campaign delivered impact, driving a significant number of users to the website.

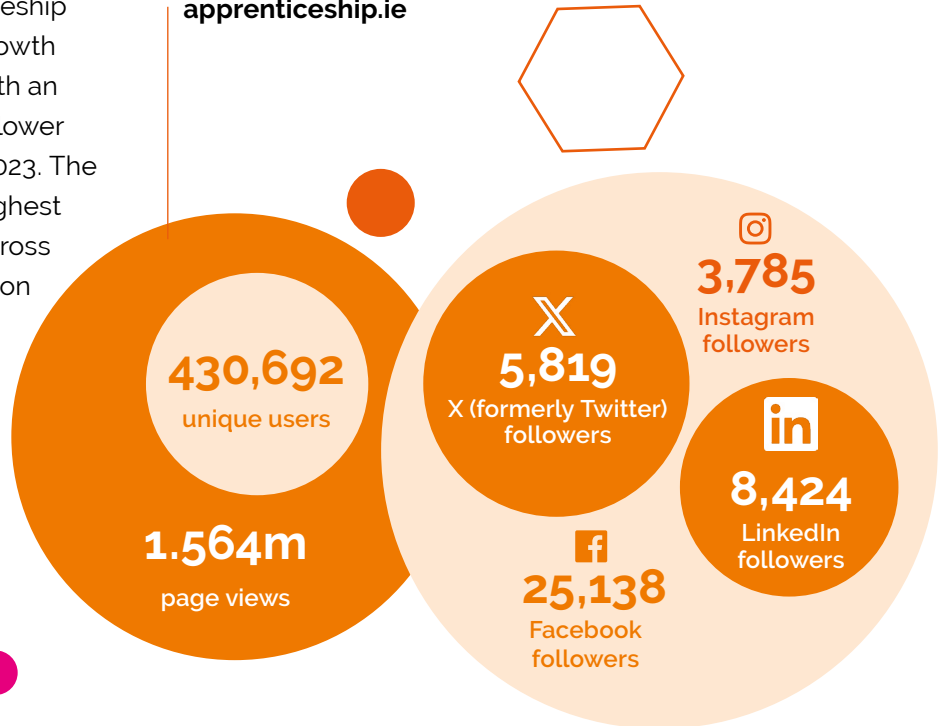
The National Apprenticeship Office (NAO) expanded their Generation Apprenticeship paid advertising campaign activity across 2023, taking a more targeted approach to reaching prospective apprentices and potential employers through a variety of channels. Activity included a school leaver campaign, the 'Facts, Faces Futures' campaign promoting apprenticeships to young women, while the 'One More Job' campaign was geared towards employers. Towards the end of 2023, a national Apprentice Instructor Recruitment campaign was launched in collaboration with the ETB network.

The Communications team also supported a number of campaigns and promotional activity for key business units throughout the year including the FET for Enterprise offering across Skills to Advance, Micro-Qualifications and eCollege, including a national eCollege campaign to support 'Energy and You; Reduce your Use'. Promotional activity for Green Skills and Construction was supported by the Communications team, a highlight being the launch of the Alternative Safepass Renewal.

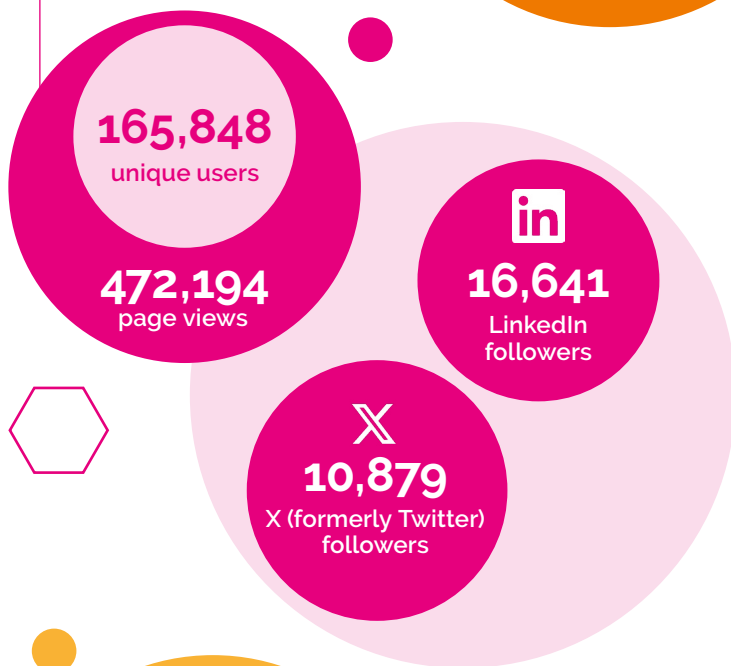
> Analytics

Social media channels across SOLAS, Generation Apprenticeship and This is FET saw strong growth and engagement this year, with an 18% overall increase in the follower base from year end 2022 to 2023. The LinkedIn accounts saw the highest growth in followers in 2023 across both SOLAS and the Generation Apprenticeship campaign.

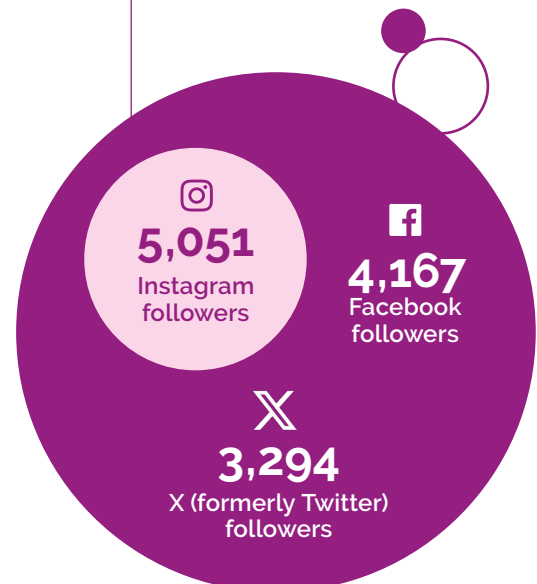
Generation Apprenticeship apprenticeship.ie



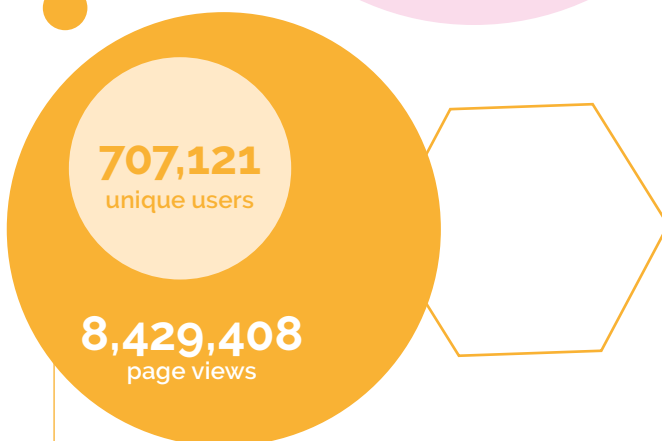
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This is FET



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> Key Events

2023 saw the full return of in person events, with a number of national learner-focused events in September including the Irish Times school leaver event, Higher Options, the Apprenticeship focused Ireland Skills Live, and the Government of Ireland presence at the National Ploughing Championships in collaboration with ETBI and the DFHERIS.

The Constructing Futures event to raise the profile of sustainable construction within the FET sector and the launch of the SLMRU's National Skills Bulletin, were two very well attended events towards the end of 2023.

The NAO celebrated the first ever female winner of their Apprentice of the Year Awards, with strong press coverage and followed the successful Workplace Champion of the Year Awards. Throughout the year the NAO had a strong regional presence at a number of careers-focused events and roadshow events held across the country. Partners meetings continued to be a key focus for stakeholder engagement over the past year.

2023 saw a number of large-scale conferences from the National Association for Principals and Deputy Principals (NAPD), ETBI and the Organisation for Economic Cooperation and Development (OECD), and the AONTAS STAR Awards - all of which SOLAS had a role in.

The Communications team kept stakeholders updated with key reports published during the year including:

- Difficult-to-fill Vacancies 2023
- Autumn/Winter Skills Bulletin 2023
- Monitoring Ireland's Skills Supply 2023
- National Skills Bulletin 2023
- Summer Skills Bulletin 2023
- Spring Skills Bulletin 2023

SOLAS' social media presence continued to grow in 2023 with the 'thisisfet' and apprenticeship channels experiencing growth in follower numbers. The team continued to support internal communication through several initiatives including the "Spotlight on SOLAS" eNewsletter, 12@12s, and Brunch & Learns.

In addition to its communications function, the communications and secretariat team continued to provide secretariat support to the SOLAS Board throughout 2023, as well as managing Freedom of Information (FOI) requests and Parliamentary Questions (PQs).

FET College of the Future (CotF)

2023 represented yet another landmark year in respect of capital investment in the FET Sector with €53 million in funding distributed to ETBs across over 100 projects and as Devolved Capital Grants.

Significant progress was also made on projects funded via the two 2022 capital funding calls, the Strategic Infrastructure Upgrade Fund (SIUF) and the College of the Future Major Projects Fund. Under SIUF, 19 projects are progressing through design and tendering stages. These projects will address deficits in FET properties across the country, impacting all 16 ETBs.

Twelve projects have recently developed Preliminary Business Cases (PBCs) under the CotF Major Projects. These business cases will further evolve in 2024 towards the delivery of flagship FET campuses in locations with high learner demand and significant infrastructural need.

Another critical milestone was achieved in 2023 with work commencing to produce FET Estates Strategies, Building Stock Plans, and Public Sector Climate Action Mandate Roadmaps by each ETB. Supplemented by the largest ever information survey of the FET property portfolio and leveraging these strategies, SOLAS can now implement more data-driven decisions in the deployment of funding to enable delivery

of the FET Strategy 2020-2024. In parallel, it will also support Ireland's commitments under the Climate Action Plan, EU Energy Performance Directive, and the Paris Accord.

As well as providing technical and administrative funding support to both live projects and a growing funding pipeline, the FET CotF team have focused on continually improving processes as a key strategic priority to increase efficiency, responsiveness, and ultimately improve the FET learner experience. Engaging with multiple business units within DFHERIS, the team has identified increased digitalization as a key target for 2024, supported by individual upskilling and investment in industry-standard construction and estates management systems.

Adult Literacy for Life (ALL)

Adult Literacy for Life (ALL) is a 10-year strategy that aims to ensure that every adult has the necessary literacy, numeracy and digital literacy to fully engage in society and realise their potential. Throughout 2023, significant work was done to set up new structures and fund activity at national and regional level to support a whole-of-government and whole-of-society approach to implementing the strategy in Ireland.

National Programme Office: Three new sectoral leads in the areas of education, health and community were appointed, along with additional staff to support the coordination and delivery of the strategy. The National Programme Office began to strategically engage with ETBs and relevant SOLAS funded agencies on delivering the ALL Strategy.

Regional Literacy Coordinators: The appointments of Regional Literacy Coordinators (RLCs) in ETBs continued with fifteen of sixteen, in place by year end. In 2023, RLCs met with about 400 organisations to drive partnerships that will support the strategy at local level.

National and Regional Literacy Coalitions: A National Literacy Coalition (NLC) was set up with representation from about 20 government departments, organisations and stakeholders. The NLC met to develop appropriate responses to deliver the strategy. Similarly, in 2023, thirteen (of a total of sixteen) Regional Literacy Coalitions were set up by RLCs and they have started developing Regional Literacy Action Plans to drive the strategy implementation at local level.

Collaboration & Innovation Fund: To fund innovative projects and partnerships that support adults to improve their literacy, numeracy and digital skills. The funding was given to a diverse range of organisations nationwide, from small community groups to libraries, refugee centres, support organisations and adult education providers. This funding benefited hundreds of people.

Awareness Campaigns: National awareness campaigns were run across radio, video, outdoor, digital and social media to raise awareness of the Adult Literacy for Life (ALL) Strategy, as well as highlight the local literacy services and supports available. Regional Literacy Coordinators also organised 30 local events and activities; took stands in 30 Post Offices; and disseminated 20,000 promotional resources nationwide.

Research: The first phase of research was completed to inform the development of a Professional Learning and Development Framework for Literacy Practitioners. Research to map Digital Literacy Skills Provision in Ireland was also started.

Plain English Training: Forty staff across government departments, state agencies, ETBs and non-governmental organisations availed of ALL funded plain English training.

Apprenticeship

SOLAS has statutory responsibility for apprenticeships in Ireland and, through the National Apprenticeship Office (NAO), SOLAS in close partnership with the Higher Education Authority (HEA) continues to make a vital contribution to the growth and expansion of the national apprenticeship system. The NAO has responsibility for driving implementation of the national Action Plan for Apprenticeship 2021-2025.

The National Apprenticeship Alliance met 8 times throughout 2023. This is a national advisory group which includes industry, apprentice, social partner, and training provider representatives. The Alliance advises the NAO on implementation of the Action Plan 2021-2025 including progress towards establishing a single integrated model of apprenticeship.

We have seen an unprecedented growth of apprenticeships in 2023 which has led to a high demand for training places. The NAO, working closely with the HEA and training providers in further and higher education, are coordinating a transformation training plan for craft apprenticeships to eliminate delays in apprentices being scheduled for off-the-job training that began to rise in 2023.

A comprehensive plan including innovative and emergency approaches was developed to tackle craft apprenticeship backlogs and got underway in 2023. This will see a significant increase of apprentices trained off-the-job in 2024.

Seven new apprenticeships were launched during the year, including Farm Manager (National Framework of Qualifications (NFQ) L7) and Farm Technician (NFQ L6) apprenticeships and a new Advanced Quantity Surveyor (NFQ L9). By the end of 2023 there were 73 national apprenticeships operational, with 22 more in development.

> 2023 in Numbers

The number of new apprentices who registered in 2023 was the highest to date. There were 8,712 registrations in 2023 compared to 8,286 in 2022.

The number of apprenticeship employers actively employing apprentices also increased in 2023, to a record 9,237, up from 8,934 in 2022.

Overall, the apprentice population grew significantly in 2023- the total apprentice population at the end of the year was a record 27,470, up from 26,325 in 2022.

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



> National Apprenticeship Office activities in 2023

2023 was another busy year for the National Apprenticeship Office (NAO), as it moved from start up to scale up in its activities and impact.

Extensive work was undertaken on developing the model for a single integrated apprenticeship system. Progress on this was communicated to all stakeholders at regular intervals through dedicated newsletters.

Following data analysis in July 2023 which indicated that delays in training for craft apprentices were rising substantially, the NAO coordinated a cross-organisational team which included SOLAS, HEA and apprenticeship training providers across further and higher education to develop a detailed plan to tackle and eliminate the training delays over the remainder of 2023 and in to 2024. By the end of 2023 a plan had been agreed in close liaison with the DFHERIS to provide funding and training capacity for over 9,800 phase 2 apprentices along with measures such as a national instructor recruitment campaign and accelerated training delivery for some programmes. Implementation of the plan got underway in December 2023 and will continue throughout 2024.

The team expanded to 18 staff and a new fit-for-purpose office and conference facility was established in Eastpoint Business Park in Dublin. Towards the end of the year, it was announced that the Craft Apprenticeship team in SOLAS would be subsumed under the NAO from 2024 onwards, creating a team of circa 52 staff.

The NAO published the findings from the first national survey of apprenticeship employers for 2023. The survey sought the views of all employers with active apprentices in training in 2023.

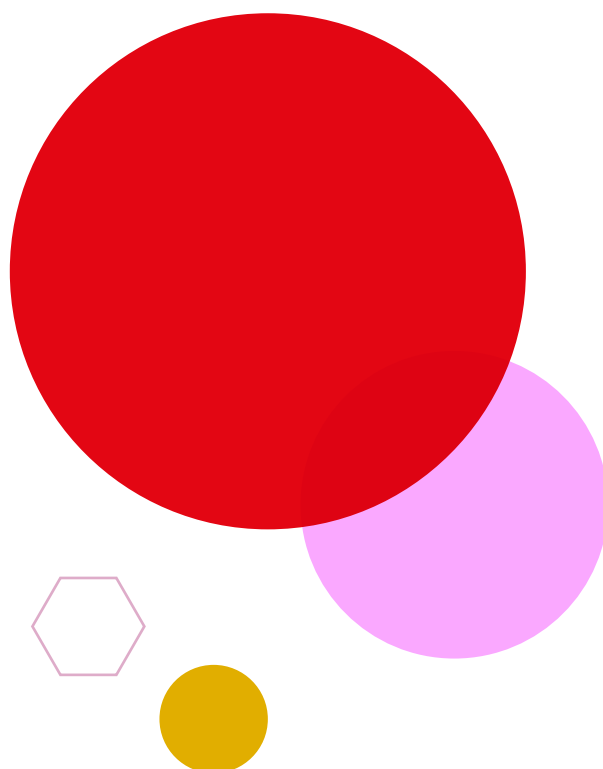
The second Apprentice of the Year Awards took place in October with 500 in attendance at the Mansion House in Dublin. The overall winner was Hazel Johnston, Manufacturing Engineering apprentice with DePuy Synthes Cork.

The inaugural Generation Apprenticeship Workplace Champions Awards took place with 87 individual and team nominations. Brendan Kearns of Designer Group won the overall award.

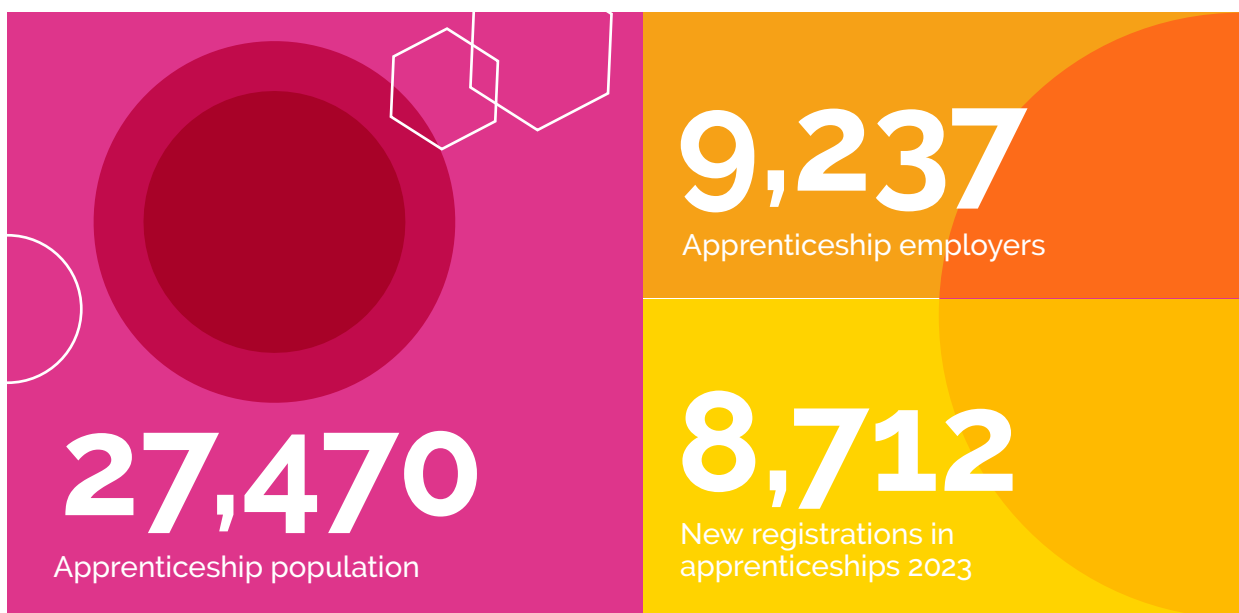
A total of €175,382 was granted to 5 consortia for the development of new Apprenticeships. 1,487 employers from across all counties availed of the Apprenticeship Employer Grant totaling €5.35million whilst 53 employers availed of the Gender Bursary totaling €79,980 for 2023.

A new Access and Inclusion bursary for Apprentices was successfully piloted with Technological University of the Shannon with 16 Apprentices availing of the €3,000 grant to eligible learners to support living costs including travel, accommodation, and materials.

The NAO published its 2023 annual report for the year, accompanied by an outline of plans for 2024. The report can be found [here](#).



> Apprenticeships 2023 in numbers



New apprenticeships launched in 2023

Agriculture and Horticulture

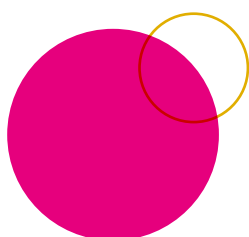
Farming Technician	Level 6	2 Years
Farming Manager	Level 7	2 Years
Sportsturf Technician	Level 6	2 Years
Horticulture	Level 6	2 Years

Construction

Advanced Quantity Surveyor	Level 9	2 Years
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Engineering

Civil Engineering Technician	Level 6	2 Years
Civil Engineering	Level 7	3 Years



Construction, Quality and Green Skills

The Construction, Quality, Green Skills team has responsibility for managing Safepass, Construction Skills Certification Scheme (CSCS) and the Quarrying Skills Certification Scheme (QSCS) and Green Skills.

The team is also fully engaged with and supporting the future skills requirements aligned to the Government's Housing for All, Climate Action, and Retrofitting programmes.

> Safepass Operations

In 2023, the Safepass team processed and issued 123,404 Safepass cards and dealt with over 8,000 calls from construction workers seeking information and support. The Safepass team also embedded the Safepass alternative renewal system for those employed in the construction sector seeking to renew their Safepass cards.

> Construction Skills Certification Scheme (CSCS) and Quarry Skills Certification Scheme (QSCS).

In 2023, the CSCS team processed and issued 25,704 CSCS and QSCS cards, an increase of 24.75 % on 2022. The CSCS team also received and processed over 300 applications for Recognition of Professional Qualification (RPQ).

> Green Skills

The SOLAS Green Skills team oversees implementation of National and European mandates including Climate Action policy across the FET sector, not only for construction, but also in renewable energy (onshore and offshore, solar PV), e-mobility, biodiversity, bioeconomy, marine and waste management.

Under the Construction, Quality and Green Skills team, work progressed in 2023 towards establishing Ireland's first Modern Methods of Construction Park in Mount Lucas with Laois and Offaly ETB.

In fulfilling the Housing for All programme, SOLAS is managing the rollout of six Nearly Zero Energy Buildings (NZEB) in City of Dublin ETB, Cork ETB, Laois and Offaly ETB, Limerick and Clare ETB, Mayo, Sligo and Leitrim ETB, and Waterford and Wexford ETB. In Q2 of 2023, Cork ETB's NZEB Centre of Excellence (CoE) was officially opened.

Throughout 2023 Green Skills stakeholder engagement continued across industry, academia, and the public sector to identify gaps in education and training. In May 2023 SOLAS collaborated with Laois and Offaly ETB, the National Parks and Wildlife Service and the Office of Public Works (OPW) to develop a new biodiversity pilot training programme for contractors working in environmentally sensitive areas. SOLAS is project managing the development of Ireland's first national e-Mobility Capability Centre for all electric vehicle future skilling with Longford and Westmeath ETB. In addition, the Green Skills team participates on the Expert Group for Offshore Wind, chaired by DFHERIS.

The focus on international best practice saw the Green Skills team speaking at events such as the Swedish EU Presidency's "Skills for the green transition - for a competitive Europe," in Stockholm, the European Commission's "Making Skills Count" conference in Brussels, BMZ-UNEVOC Dialogue in Bonn and SOLAS Green Skills were invited to present on "Gaps in Green Educational Policy" at COP 28 in Dubai in December.

The Green Skills programme office ended 2023 by awarding a consultation contract to create the 1st National Strategy: FET Skills for the Green Transition. This strategy will bring together all the various climate policy directives from the government and develop a cohesive singular and strategic skills response for the FET sector.

Enterprise, Employees & Skills

The Enterprise, Employees and Skills Unit (formerly known as the National Innovation Unit) facilitates innovation and knowledge transfer in the FET sector. The Unit comprises the following areas:

- Employee Development
- eCollege
- Technology Enhanced Learning (TEL)

> Skills to Advance (STA)

Over the past four years, Skills to Advance has created and provided quality, flexible upskilling opportunities to over 64,000 employees in the Irish workforce, aimed at developing the skills of people in employment. It targets those who have lower skills levels in vulnerable sectors, those who need more opportunities to advance their careers, to sustain their employment, avoid displacement or avail of emerging job opportunities. It also supports small and medium-sized enterprises (SMEs) who need assistance to develop their workforce and has been rolled out by ETBs across the country.

Over 23,000 employees were upskilled in 2023 with Skills to Advance expanding its reach to more employers by providing over 2,000 upskilling programmes. This policy draws on a vision of the workplace in Ireland where upskilling during one's working life is considered normal practice and has a direct correlation with enhanced job security, higher earnings, and autonomy at work for employees. Firms of all sizes benefit from the resulting productivity and competitiveness of their employees, the economy and industry.

The structure of the Irish workforce continued to change over 2023 in a business environment requiring a workforce that is highly adaptable.

To ensure that workers can achieve this flexibility, there is a need for continuous upskilling and reskilling, to not only perform their current tasks, but to take on new work challenges and opportunities to sustain jobs and grow business.

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

> eCollege

eCollege is the national online learning service for FET which provides a range of courses across digital, Information and Communication Technology (ICT) and business domains. eCollege courses are fully online, available on a continuous basis with no waiting lists and allow flexible times for completion. eCollege is a lifelong learning service open to all adults across Ireland.

There were almost 25,000 enrolments to the service during 2023.

Key areas of interest included digital skills, project management, business skills, and the new area of sustainability. Roughly half of those enrolling on eCollege courses are in employment indicating recognition amongst learners of all types of online learning as a viable medium for career development and lifelong learning.

> Technology Enhanced Learning (TEL)

SOLAS' Technology Enhanced Learning (TEL) support team provided ongoing support to ETBs in 2023 to integrate technology enhanced learning practices, providing support to the FET Moodle infrastructure, and entering sectoral agreements for certifications and software. A strategic review was conducted with recommendations on the future positioning and structure of digital learning across FET, resulting in a multi-stakeholder Digital Learning Framework for FET for consultation and implementation in 2024.

Learner Support

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

> Supporting Inclusion and Diversity in FET

The FET Strategy 2020-2024 emphasises inclusion, skills, and pathways for all learners. To realise these aims, there is a strong focus on achieving more consistent learner supports across the FET sector. This is a key aspect of making FET more inclusive and accessible. This work also aligns with priorities set out in the Transforming Learning: Strategic Performance Agreements 2022-2024 report, particularly in relation to targets set for 'widening participation' in FET.

During 2023, the Learner Support team worked with sectoral partners to strengthen the approach taken to ensure consistent learner supports in the FET sector with the overall aim of enhancing the 'learner experience'. A key message is that FET supports are underpinned by an ethos of equality, diversity, and inclusion, and are wide ranging from academic supports to social and wellbeing supports.

FET sector considers and caters to the needs of all learners, including those from a background of disadvantage, people with disabilities, and vulnerable learners. It is also important that the FET sector is in alignment with the wide range of relevant EU and national policies. This includes working closely with SOLAS colleagues to formulate funding requirements that request ETBs and sectoral partners to consider relevant policies and promote and embed good practices. These practices relate to a wide range of areas such as the provision of, and access to relevant learner supports, disability supports, and supports relating to mental health and wellbeing. Work is also continuing to embed the sectoral good practice guides in the areas of literacy, including family literacy and learning, numeracy, English language, the inclusion of learners with intellectual disabilities, and Universal Design for Learning.

> Universal Design for Learning in FET

Universal Design for Learning (UDL) is a set of principles and guidelines designed to reduce barriers to teaching and learning with the aim of giving all learners equal opportunities to succeed. UDL in FET helps support FET practitioners to address variability in learner cohorts and reduce barriers to learning by building flexibility, accessibility, learner voice and choice into the fabric of the FET learning experience, thus supporting inclusion and diversity in our learner body. Significant progress is being made in embedding UDL principles and guidelines in the FET Sector, following the publication of '[UDL for FET Practitioners: Guidance for Implementing Universal Design for Learning in Irish FET](#)' in 2021.

The UDL guidelines and practices are being embedded across FET through annual funding requirements and are key inclusion enablers within all SOLAS - ETB Strategic Performance Agreements. Furthermore, a range of appropriate professional development opportunities are being made available to practitioners via programmes such as the Digital Badge for Universal Design in Teaching and Learning. In line with the aim of embedding UDL in a way that holistically impacts

and enhances each learner's overall experience of FET. In 2023 a new programme Beyond the Classroom Digital Badge was piloted, seeking to ensure that Universal Design principles can be adopted and applied by those working in the FET sector who are not directly engaging in teaching activity.

The SOLAS Learner Support team has been involved in substantial interagency work in 2023, with considerable progress being made on the development of a Universal Design Charter for the tertiary sector. The Charter, due to be launched in 2024, seeks to provide a clear roadmap for educational institutions to make sustainable progress towards systemically embedding a Universal Design approach.

Corporate Social Responsibility to Social Corporate Sustainability

Throughout 2023, we have discussed and reshaped SOLAS' Corporate Social Responsibility (CSR). As an Organisation we have adapted to a Corporate Sustainability model, now known as 'Social Corporate Sustainability' (SCS). Through our SCS, we aspire to positively contribute to the achievement of the Sustainable Development Goals to ensure we leave a better society and a more sustainable planet for the future.

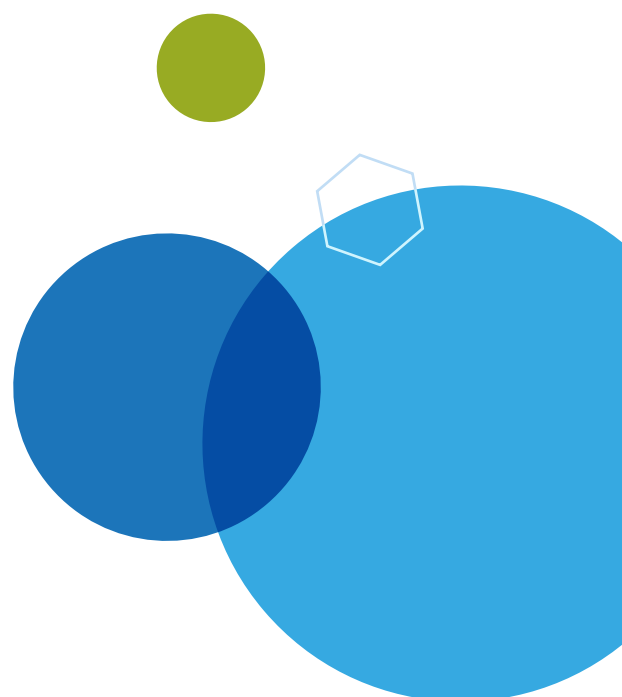
The following summary showcases a few of our 2023 highlights:

- We have developed a more robust Wellbeing Model ensuring that we are focused on mental, physical, environmental, and financial health.
- Our Senior Leadership Team undertook mental health training with Mental Health First Aid Ireland, and this training was also in place for all staff members. SOLAS currently has 23 Mental Health First Aiders.

- All SOLAS staff were invited to attend a series of financial health webinars throughout the year.
- In both spring and autumn 2023 SOLAS staff took part in a team-based steps challenge.
- Finally, in the last quarter of 2023 SOLAS achieved the IBEC Keep Well Mark - a national accreditation that recognises and celebrates organisations that put the health and wellbeing of employees at the centre of company policy.

Our community partnership with the Northeast Inner-City Consortia (NEIC) continued in 2023 where we linked directly with our neighbourhood schools and youth projects:

- We hosted a Transition Year Programme with Northeast Inner City (NEIC) schools and participated in their mentoring programme.
- SOLAS recycled fit for purpose equipment and held an annual staff volunteer day in The Cavan Centre where we cleared and prepared vegetable gardens for planting.



> Human Capital Report 2023



The People Team are actualising the ambition to be one of the most innovative Strategic HR Departments in the Public Service by investing in their people and implementing agreed actions set out in both the SOLAS People Strategy 2020-2024 and the SOLAS Cross Organisational Business Plan for 2023.

Key areas of focus for People Team in 2023:



People Team Highlights for 2023

- 77** **Finalised Recruitment Campaigns in 2023, with a further 18 at advertising or post interview - 95 campaigns in total.**
41 of these are new entrants including a new internal apprentice
55 people onboarded (including new, seconded and returning staff)
22 promotions strengthening workforce development practices
16 career breaks/resignations processed
- 3** **Key Awards and shortlists in 2023**
 SOLAS were awarded the investors in Diversity Bronze Award, the IBEC Keep Well Mark and shortlisted for two categories in the National Diversity and Inclusion Awards - Advancing Social Inclusion and Public Sector Organisation of the Year.
- 38,817** **Calls** (via many access points) from the public across all SOLAS business units handled by the SOLAS Switch team in 2023 with growth again expected in 2024.
- 72** The number of staff trained as **First Aiders and Fire Wardens** in SOLAS.
20 staff trained as Mental Health First Aiders
31 staff trained as Physical First Aiders
21 staff trained as Fire Wardens
- 100%** Full implementation of the **SOLAS Blended Working Policy**, with 100% engagement. Evaluation of Y1 will be carried out in Q1 2024.
- 10** **Policy Updates in 2023**
 Speaking up, Annual Leave, Mobility, Teleworking, Parental Leave, Performance Management, Grievance, Disciplinary, Probation, Public Sector Duty

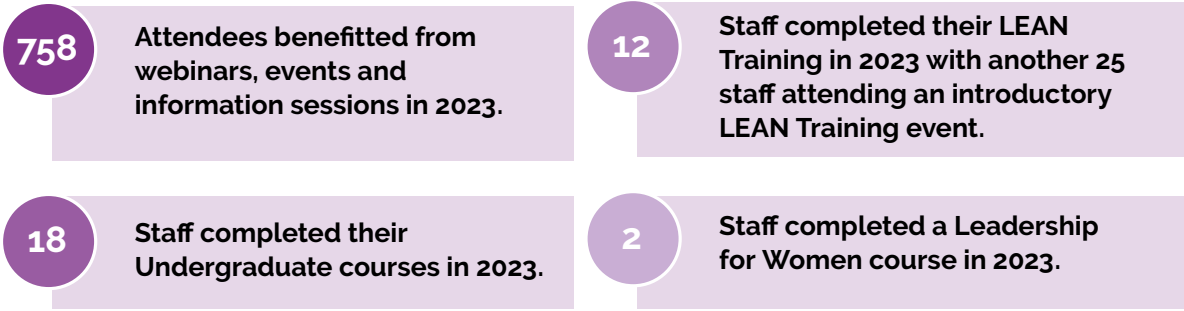
The People Team



And not to forget all the other activity:



SOLAS as a Learning Organisation

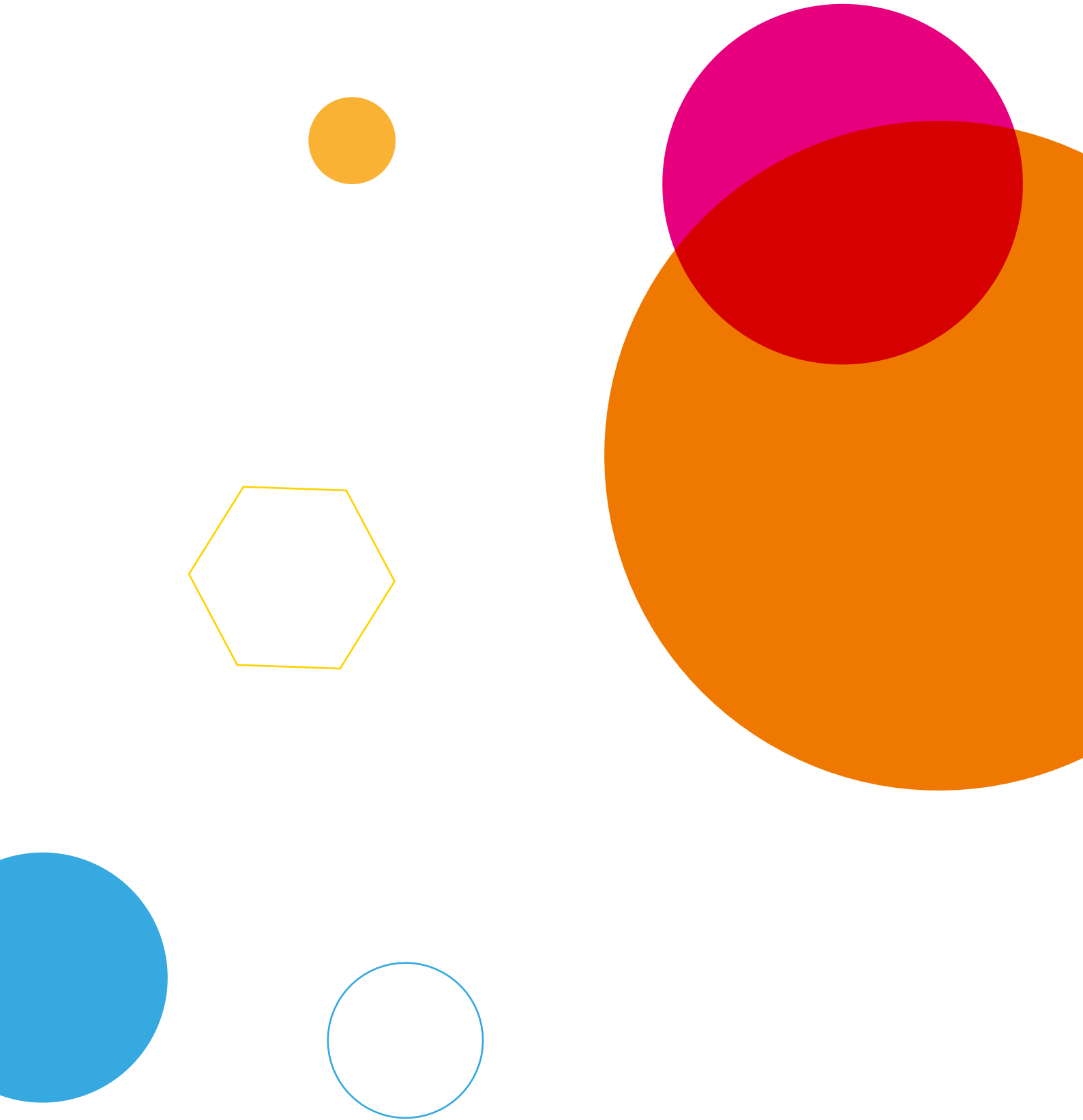


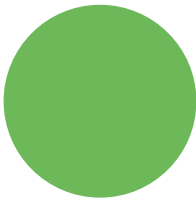
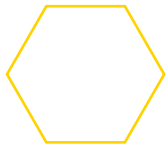
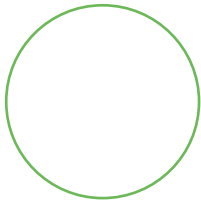
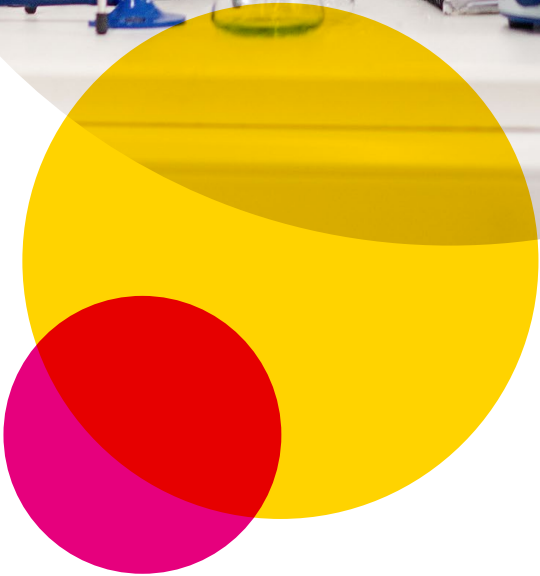
Strategic Pillars and Continued Focus 2023:

People Strategy Strategic Pillars		
Strategic Pillar 1: Making Work Better	Strategic Pillar 2: Create an environment for talent to thrive	Strategic Pillar 3: Develop a culture of excellence which reinforces pride in SOLAS
Key Areas of Focus		
<ul style="list-style-type: none"> - Strengthen Engagement - Promote Wellbeing - Employer of Choice 	<ul style="list-style-type: none"> - Develop people - Support performance - Succeed at succession 	<ul style="list-style-type: none"> - Champion Change - Great Employee Experience - Diversity & Inclusion
<ul style="list-style-type: none"> - Policies & Procedures Framework - SOLAS Employee Engagement Survey - SOLAS Wellbeing Strategies - Corporate Social Responsibility - Recruitment & Selection Improvement 	<ul style="list-style-type: none"> - Performance & Development Process (PDP) - SOLAS Learner Academy: Learning & Development Strategy - SOLAS Coaching Model - Learning Management System (LMS) - Succession Planning Improvement (Talent Management) 	<ul style="list-style-type: none"> - Public Sector Duty Requirements - Values Led Approach - Diversity & Inclusion Strategy - Change Management Framework
Key Enabling Pillar: Evolve to Lead		
Key Areas of Focus		
<ul style="list-style-type: none"> - Structure Refresh - Game changing Leaders 	<ul style="list-style-type: none"> - Great people managers - Strategic HR – Partnering for performance 	
<ul style="list-style-type: none"> - Organisational Restructure/Refresh Ways of Working (Workforce Plan) - External CPD Support System - External Staffing Framework Support - People Team Structure 	<ul style="list-style-type: none"> - Strategic Business Partnership Structure - Female Leadership Development Programme - Continuous Improvement - Measurement & Evaluation 	



For the period June 2022 - June 2023 SOLAS' Gender Pay Gap was 3.97% (median). This was based on 191 full-time staff and 25 part-time staff, of which 133 were female and 83 were male.





Corporate Governance

> Legislative Mandate

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

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

- (a)** prepare and submit to the Minister for Further and Higher Education, Research, Innovation and Science a strategy in respect of the provision of FET.
- (b)** promote an appreciation of the value of FET.
- (c)** consult with the Minister for Social Protection, the Minister for Jobs, Enterprise and Innovation and employers from time to time for the purpose of determining which, or which classes of, FET programmes should be the subject of advances by An tSeirbhís.
- (d)** advance moneys to ETBs 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 ETBs, and other bodies engaged in the provision of FET programmes, to whom moneys have been advanced perform their functions in an economic, efficient, and effective manner.
- (g)** promote, encourage, and facilitate the placement of persons belonging to such class or classes of person as may be specified by the Minister for Social Protection after consultation with the

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

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

In addition to its core functions as defined under the FET Act 2013, SOLAS also retains legislative responsibility for Apprenticeship and construction-related programmes i.e., Safepass, Construction Skills Certification Scheme (CSCS) and the Quarrying Skills Certification Scheme (QSCS).

Code of Practice for Governance of State Bodies

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

> Performance Delivery Agreement

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

> Health, Safety and Welfare

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 Management

SOLAS, through its Risk Management Policy, is committed to the implementation of a coherent, effective, and efficient framework for managing risk throughout the organisation. It also provides a proactive and structured approach to identifying, managing, and reporting the risks faced by the organisation. The Board of SOLAS is ultimately responsible for risk management

under the Code of Practice for the Governance of State Bodies (2016). The Board has delegated authority to the Audit & Risk Committee (ARC) regarding the monitoring, review, challenging and oversight of the Risk Management Framework and Process. Identified significant risks to the organisation are documented in the SOLAS Corporate Risk Register and as part of the Risk Management Process the Corporate Risk Register is reviewed by the ARC at least twice yearly and presented to the Board for review at least once a year.

> Data Protection

The Data Protection Acts, 1998, 2003 and 2018/ General Data Protection Regulation (GDPR) are designed to protect the privacy of individuals' personal data. The Acts provide individuals with a number of rights in relation to their personal data held by a Data Controller and/or Processor. SOLAS has put in place policies and processes to ensure it complies fully with the legislation.

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

> Protected Disclosure Act 2014

SOLAS has established internal and external reporting channels and procedures in accordance with the Protected Disclosures Act 2014-2023. In 2023, SOLAS received and followed up on four Protected Disclosures reports. Further details are published on the SOLAS website.

> Energy Efficiency and Environmental Policy Statements

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

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

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

SOLAS is committed to good practice in terms of environmental awareness and green procurement practices, where possible.

The priorities in 2023 will carry on into 2024 including the monitoring and control of energy costs, energy auditing, a focus on energy efficiencies and savings when procuring equipment and implementation of Energy Efficiency Design for any relevant projects that may arise.

> SOLAS – Public Sector Equality and Human Rights Duty

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

In July 2021, SOLAS embarked on the beginning of the journey to implement its Public Sector Duty obligations. A cross organisation working group consisting of seventeen staff from all three Divisions work, together with Values Lab, to embed the Duty in SOLAS. There are three steps in the process of implementing the Duty – Assess, Address and Report on an annual basis.

We added to our initial assessment in 2023 and addressed the identified actions throughout 2023. The Report on Actions for 2023 will be available on www.solas.ie.

The key actions identified for 2023 were:

- The development of a plan in relation to the Adult Literacy for Life Strategy.
- Four further Human Resources policies were identified for review and progressed: Equal Opportunities, Performance Management, Grievance and Probation.

- The preparation of SOLAS' Communication Strategy to include steps to implement the Duty.
- The Annual Reporting Template for the European Social Fund (ESF)+ was updated in relation to the Duty.
- The new FET Funding Model for ETBs stressed the requirement on ETBs in relation to the Duty.
- Engagement with the National Apprenticeship Office took place in relation to implementing the Duty in their service.

Actions around key processes:

- The Duty was a focus for attention as part of the mid-term review process of the Strategic Performance Agreements with ETBs.
- We built on actions taken in Procurement processes in 2023.
- We built on actions taken in grant aid systems in 2023.
- We commenced the development of a template to incorporate the Duty into key SOLAS planning processes.
- We reported on and published key Duty documents publicly on www.solas.ie.

Our Environmental, Social, and Governance (ESG) Strategy

SOLAS are committed to having a positive environmental impact while increasing our community impact, making SOLAS an employer of choice and maintaining high standards of Corporate Governance. We believe that the accumulated effect of our Environmental, Social, and Governance (ESG) efforts will result in a lasting and positive impact on our local and wider community ensuring equality for all and creating everyday opportunities to make sustainable living commonplace across the country for all learners, communities, and businesses. SOLAS has identified the following as the key issues that will form the basis of our ESG strategy. These 10 ESG issues include:

Environmental Issues

- Climate Change Action Plan
- Environmental Impact
- Climate Strategy & Skills

Social Issues

- Diversity, Equality & Inclusion
- Talent & Culture: Staff Engagement
- Community Engagement
- Learner Experience

Governance

- Corporate Governance & Ethics
- Data Protection
- Risk Management

> SOLAS' ESG Strategic Priorities

- **Climate Change:** We will develop and implement a comprehensive climate change action plan that outlines clear targets, timelines, and strategies to reduce greenhouse gas emissions. We will invest in renewable energy sources and energy-efficient technologies to minimise our carbon footprint and we will regularly monitor and report progress on our climate action initiatives.
- **Environmental Impact:** We will conduct environmental impact assessments to identify areas of improvement, implement measures to reduce waste generation, promote recycling and resource conservation and collaborate with stakeholders to address environmental challenges collectively.
- **Climate Strategy & Skills:** We will provide training and development programmes to enhance learners' skills and knowledge related to climate change mitigation and adaptation. We will encourage innovation and research in sustainable practices and technologies, and we will foster partnerships with educational institutions to promote environmental education and awareness.
- **Diversity, Equality & Inclusion:** We will foster a culture of diversity, equality, and inclusion within the organisation and implement policies and practices that promote equal opportunities for all employees, regardless of race, gender or age. We will create support networks and mentorship programmes to empower underrepresented groups.
- **Talent & Culture/Staff Engagement:** We will prioritise employee well-being and satisfaction through initiatives such as flexible work arrangements, wellness programmes, and professional development opportunities. We will encourage open communication and feedback channels to ensure staff engagement and morale remains high and we will recognise and reward employees who demonstrate exemplary commitment to our ESG values.
- **Community Engagement:** We will establish partnerships with local communities to address their needs and concerns; support community development projects focused on education, development and progression and encourage employee volunteering and participation in community initiatives.
- **Learner Experience:** We will enhance the learning experience for all stakeholders by providing accessible, inclusive, and quality education and training programmes; by incorporating sustainability principles and practices into the curriculum to prepare learners for the challenges of sustainability and we will continuously assess and improve the effectiveness of our educational offerings based on feedback and performance metrics.
- **Corporate Governance & Ethics:** We will maintain high standards of corporate governance and ethical conduct across all levels of the organisation; ensure transparency and accountability in decision-making processes and regularly review and update policies and procedures to align with best practices and legal requirements.
- **Data Protection:** We will safeguard the privacy and confidentiality of data subjects' data through robust data protection measures; comply with relevant data protection regulations and standards and educate employees and data subjects about their rights and responsibilities regarding data privacy.
- **Risk Management:** We will identify and assess business related risks and

opportunities, including those related to climate change, social issues, and governance; develop risk mitigation strategies to minimise potential negative impacts and capitalise on opportunities and integrate ESG considerations into our overall risk management framework and decision-making processes.

> ESG Strategy Implementation

Arising from these strategic priorities, each business unit will develop Key Performance Indicators (KPIs) for each ESG issue to allow us track progress and performance.

The SOLAS Green team will be the driver of sustainability and will report to senior management on a regular and defined basis. Energy management will be a strong element of the Green Teams' remit. Leading by example, the Green Team will influence colleagues to commit to working and living sustainably and will influence decision making so that climate and environmental criteria are to the fore. The Green team will operate to an agreed charter and will be properly structured and resourced with key roles appropriately staffed and will include employees from across the functions of the organisation and from a wide range of grade levels.

SOLAS will provide regular updates and reports to stakeholders on our ESG initiatives, achievements, and challenges.

We will foster a culture of continuous improvement and innovation by soliciting feedback from stakeholders and adapting our strategy accordingly.

We will align our ESG strategy with our corporate strategy and business plans.

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

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

> Freedom of Information (FOI) Act, 2014

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

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

In 2023, SOLAS received 10 requests for information under the FOI Act.

> Official Languages Act

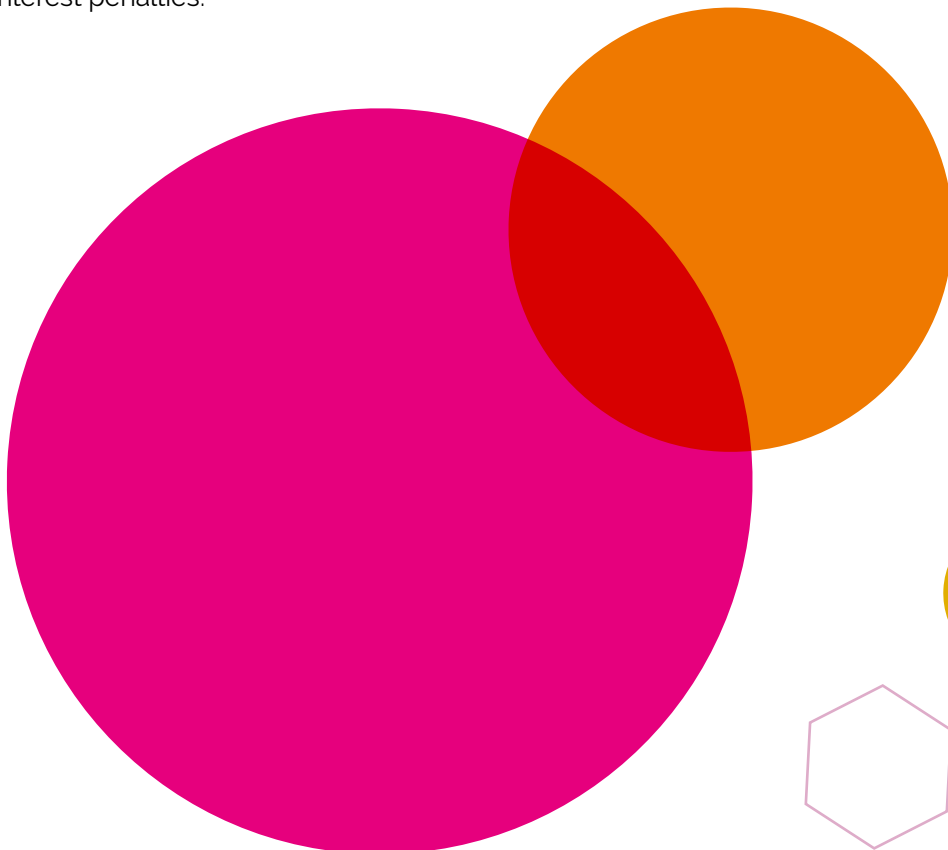
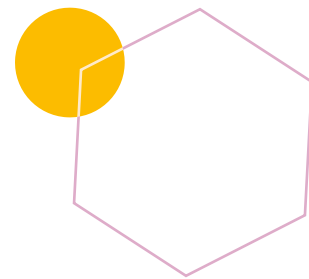
The Official Languages (Amendment) Act 2021 (2021 Act) was enacted in December 2021, to introduce changes to the Official Languages Act 2003 (2003 Act).

Across 2023, SOLAS has engaged with the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media and the Language Commissioner on a regular basis to ensure SOLAS is compliant with the requirements set out in the Act.

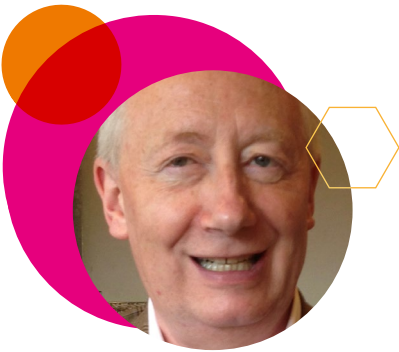
> Prompt Payment of Accounts Act, 1997

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

The Board has delegated this responsibility to SOLAS management. The system of internal financial control incorporates such controls and procedures that are considered necessary to ensure compliance with the Act. The organisation's system of internal control includes accounting and computer controls designed to ensure the identification of invoices and contracts for payment within the prescribed payment dates. These controls are designed to provide reasonable, though not absolute, assurance against non-compliance with the Act. The Board is satisfied that in 2023, SOLAS complied with the provisions of the Act in all material respects. In total, a sum of €1,123.95 was paid in relation to late payment interest penalties.



> SOLAS Board



Sean Aylward

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



Siobhan O'Shea

Director, Indeed



Kevin Marshall

Head of Learning & Skills, Microsoft Ireland



Orla Coughlan

Management Consultant and Non-Executive Director



Paul Cremmins

Former Director, Suir Engineering



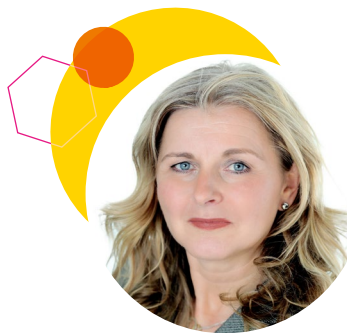
Yvonne McNulty

Partner, Brightwater Executive



Niamh O'Reilly

Chief of Staff, Maynooth University



Catrina Sheridan

Founder, Non-Executive Chair, Nafasi



Niall O'Donnellan

Independent Strategy Advisor



Sheila Gallagher

Chief Financial Officer, Royal College of Physicians of Ireland



Andrew Brownlee

SOLAS Chief Executive Officer (*ex-officio*)

Changes in 2023

Following the conclusion of the term of office of four (4) Board members in October 2022, two (2) new members Ms. Sheila Gallagher and Mr. Niall O'Donnellan were appointed to the Board of SOLAS on 1st June 2023.

Two vacancies remain but efforts continued in 2023 to bring the full complement up to 13 members in 2024.

> Governance Statement and Board Members' Report

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

> Governance

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

> Board Responsibilities

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

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

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

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

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

The SOLAS 2023 budget was approved by the Board at its meeting on 23rd March 2023.

The FET Strategy 2020-2024 underpins the rationale for funding of ETBs and the FET sector as a whole. The SOLAS Corporate Plan 2021-23, which set out a range of national sectorial targets for FET provision agreed with the DFHERIS, provides a further framework for the development of FET provision. Strategic Performance Agreements have been established between SOLAS and each of the sixteen ETBs to set out the context, strategic priorities and individual ETB contributions to the achievement of national sectoral targets over the period of the strategy. The approach to FET provision 2023 and associated budget was approved by the Board at its meeting on 23rd March 2023 with further updates approved at the 8th June 2023 Board meeting. A progress update was provided to the Board at its meeting on 20th July 2023. A midterm review of FET provision and the associated budget was carried out by the Board at its meeting on 14th September 2023. Final allocations including approval of a supplementary budget were approved by the Board at its meetings on 16th November 2023 and the 14th December 2023 respectively.

At its 23rd March 2023 meeting, the Board approved the overall capital budget 2023 with updates on planned expenditure provided and approved at subsequent Board meetings during the year.

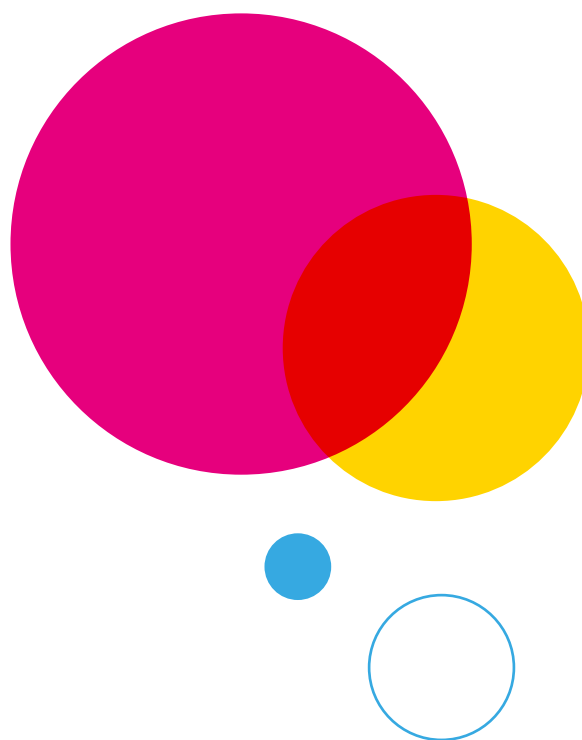
The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of SOLAS give a true and fair view of the financial performance and the financial position of SOLAS at 31st December, 2023.

> Board Structure

The SOLAS Board composition is made up of a chairperson and 12 ordinary members, who are appointed by the Minister for Further and Higher Education, Research, Innovation and Science. At the start of 2023, there were four vacancies on the Board. On 1st June 2023, the then Minister for Further and Higher Education, Research, Innovation and Science, Simon Harris, TD appointed Sheila Gallagher and Niall O'Donnellan to the Board. There were two vacancies remaining at the end of 2023. The DFHERIS are engaging with the Public Appointments Service to fill the current vacancies and this process is expected to be concluded in early 2024.

The SOLAS Chief Executive Officer is an *ex-officio* member of the Board. The duration of each Board member's tenure is determined by the Code of Practice for the Governance of State Boards and section 10 (8) of the FET Act, 2013.



The table below details Board Members in 2023 and their date of appointment/end of term of office:

Board Member	Role	Date Appointed
Seán Aylward	Chairperson	13.11.19
Orla Coughlan	Ordinary Member	25.03.19
Paul Cremmins	Ordinary Member	25.03.19
Sheila Gallagher	Ordinary Member	01.06.23
Kevin Marshall	Ordinary Member	06.07.22
Yvonne McNulty	Ordinary Member	01.07.19
Niall O'Donnellan	Ordinary Member	01.06.23
Niamh O'Reilly	Ordinary Member	25.03.19
Siobhán O'Shea	Ordinary Member	06.07.22
Catrina Sheridan	Ordinary Member	27.10.17 to 26.10.22. Reappointed for a second term on 27.10.22
Andrew Brownlee	CEO <i>Ex-officio</i> Member	02.09.19
(Vacancy)		
(Vacancy)		

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

Gender Balance, Diversity and Inclusion

As at 31st December 2023, the Board had six (55%) female and five (45%) male members, with two positions vacant. The Board therefore meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

The Board has three Committees:

1. Audit and Risk Committee

The Committee consists of three Board members and one independent member. The role of the Audit and Risk Committee

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

The members of Committee are:

- Niamh O'Reilly – Committee Chairperson
- Sheila Gallagher (from 20th July 2023)
- Siobhan O'Shea (from 24th November 2022 to November 2023)
- Catrina Sheridan
- Peter Buckley - Independent Member (reappointed 1st October 2023).

Changes in 2023

- Siobhan O'Shea was a member of the Audit and Risk Committee from November 2022 to November 2023 before leaving to join the Workforce and Organisational Development Committee.
- Sheila Gallagher was appointed to the Audit and Risk Committee from 20th July 2023.
- Sean Aylward – Chairperson of the SOLAS Board was in attendance at two ARC meetings on 30th January 2023 and 27th February 2023.

There were five (5) meetings of the Audit and Risk Committee held in 2023.

2. Strategic Planning Committee

The Committee consists of three Board members. The role of the Strategic Planning Committee is to maintain a strategic focus on both the SOLAS FET 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 FET Strategy and other SOLAS responsibilities.

The members of Committee are:

- Kevin Marshall - Chairperson
- Paul Cremmins
- Niall O'Donnellan – (from 20th July 2023).

3. Workforce and Organisational Development Committee

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

monitoring within the organisation. The members of the Workforce and Organisational Development Committee are:

- Orla Coughlan - Chairperson
- Catrina Sheridan – (to 27th April, 2023)
- Yvonne McNulty – (from 14th September 2023)
- Siobhán O'Shea – (from 16th November, 2023).

There was two (2) meeting of the Workforce and Organisational Development Committee held in 2023.

Changes in 2023

Siobhán O'Shea joined the Workforce and Organisational Development Committee from 16th November, 2023 (and was previously a member of the Audit and Risk Committee from November 2022 to November 2023).

Catrina Sheridan was a member of the Workforce and Organisational Development Committee to 27th April 2023.

Schedule of Attendance, Fees, and Expenses

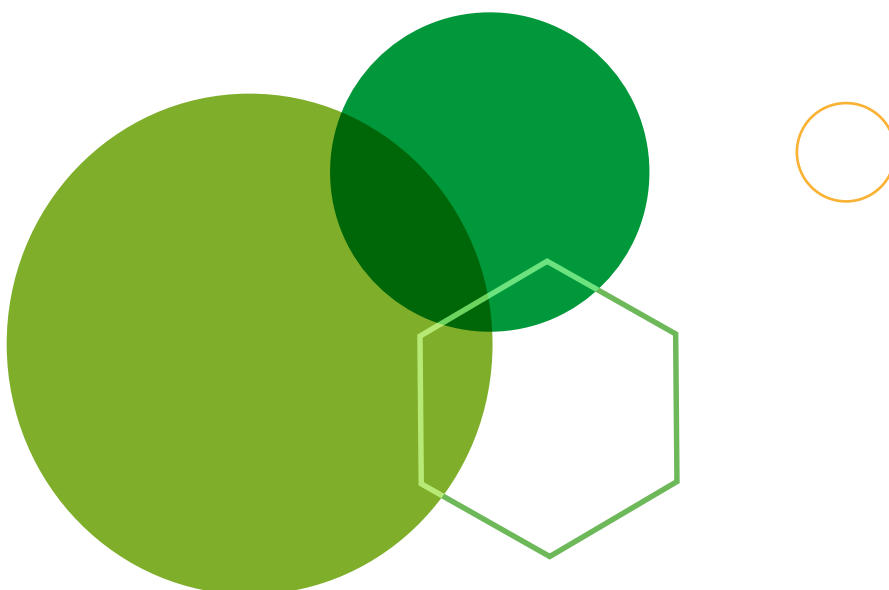
A schedule of attendance at the Board and Committee meetings for 2023 is set out aside including expenses received by each member.

In accordance with the requirements of Paragraph 1.4(iv) of the Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements 2016, fees and expenses paid to the Board in the year ended 31 December 2023 are disclosed hereunder.

With effect from 1st November 2022 and in line with Section 13 of the Further Education and Training Act 2013 and Section 2 of the Annex Remuneration and Superannuation of the Code of Practice for the Governance of State Bodies, the Board of SOLAS are paid Board Fees. The One Person, One Salary principle applies meaning that public servants and public sector employees who sit on state boards may not be paid board fees.

The Board met on nine occasions in 2023 (eight ordinary meetings and a Board Strategy meeting).

Number of meetings scheduled/Meetings Attended	Board	Date on which Board Members were appointed	Audit & Risk Committee	Strategic Planning Committee	Workforce and Organisational Development Committee	Fees 2023* €	Expenses 2023 €
Number of meetings held in 2023	9		5	4	2		
AYLWARD, Seán	9/9	13.11.19	2/2	-	-	20,520	0
COUGHLAN, Orla	9/9	25.03.19	-	-	2/2	11,970	4,062
CREMMINS, Paul	9/9	25.03.19	-	4/4	-	11,970	2,129
GALLAGHER, Sheila	6/6	01.06.23	2/2	-	-	5,985	0
MARSHALL, Kevin	9/9	06.07.22	-	4/4	-	11,970	0
MCNULTY, Yvonne	9/9	01.07.19	-	-	1/1	11,970	0
O'DONNELLAN, Niall	6/6	01.06.23	-	3/3	-	5,985	0
O'REILLY, Niamh	8/9	25.03.19	4/5	-	-	0	0
O'SHEA, Siobhan	9/9	06.07.22	4/4	-	1/1	11,970	179
SHERIDAN, Catrina	9/9	27.10.17 (Term of Office concluded on 26.10.22. Reappointed for a second term on 27.10.22)	5/5	-	1/1	11,970	0
BROWNLEE, Andrew	9/9	02.09.19	-	4/4	-	0	0
Total						104,310	6,370



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, NDP Delivery and Reform in August 2016. The following disclosures are required by the Code:

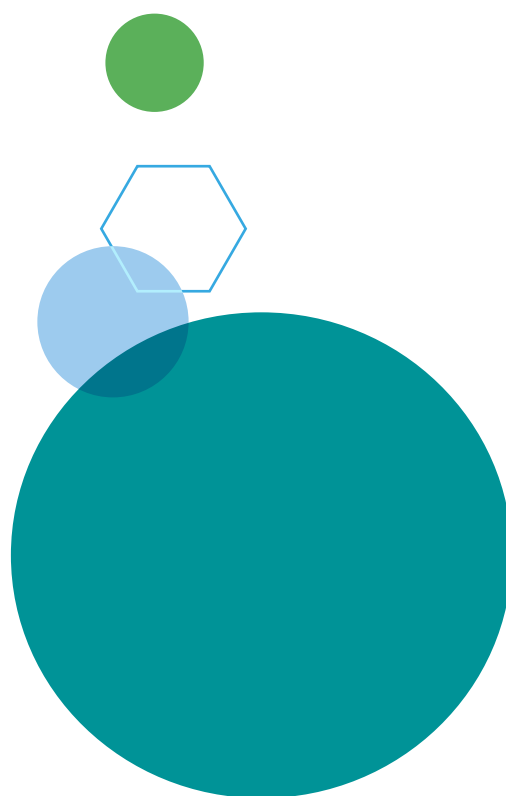
Consultancy Costs

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:

	2023 €	2022 €
Legal (general legal advice)	507,681	362,959
Financial/Actuarial advice	13,161	11,931
Human Resources & Pension	9,902	19,970
Business improvement/ICT	202,854	229,313
Other	78,264	117,744
Total Consultancy Costs	811,862	741,917
<i>Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves</i>	<i>811,862</i>	<i>741,917</i>

The following consultancy costs were charged to direct programme costs in 2023:

	2023 €	2022 €
Legal (general legal advice)	0	91,107
Financial/Actuarial advice	0	0
Human Resources	0	0
Business improvement/ICT	59,348	65,741
Other	11,938	7,795
Total Consultancy Costs	71,286	164,643
<i>Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves</i>	<i>71,286</i>	<i>164,643</i>



Legal Costs and Settlements

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

	2023 €	2022 €
Legal fees of SOLAS – legal proceedings	15,081	43,113
Counterparty legal fees – legal proceedings	0	0
Conciliation and arbitration payments	0	0
Settlements	30,000	0
Total	45,081	43,113

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2023 €	2022 €
Domestic		
– Board*	6,370	6,491
– Employees •	252,940	163,760
International		
– Employees [◇]	14,001	7,660
Total	273,311	177,911

* Domestic travel and subsistence of €6,370 paid directly to Board members in 2023. (2022: €3,615 paid directly to Board Members and €2,876 paid on behalf of Board members).

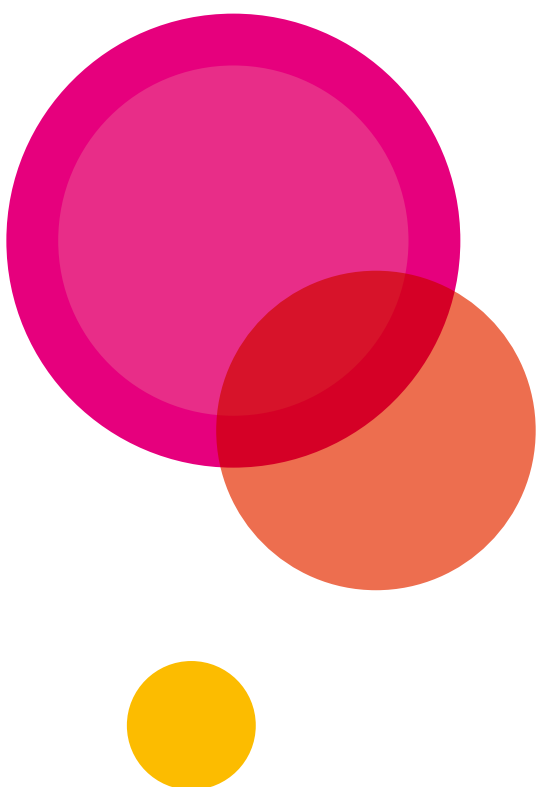
• Domestic travel and subsistence paid directly to staff members in 2023 and 2022.

◇ Travel and subsistence of €12,089 paid directly to staff in 2023 (2022: €4,963) and €5,495 paid by SOLAS on behalf of staff (2022: €2,694), offset by €3,583 refunded to SOLAS from Third Parties (2022: Nil).

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

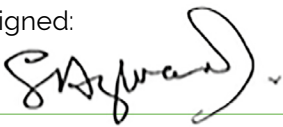
	2023 €	2022 €
Staff Hospitality / Wellbeing	28,470	41,577
Client Hospitality	43,245	36,624
Total	71,715	78,201



Statement of Compliance

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

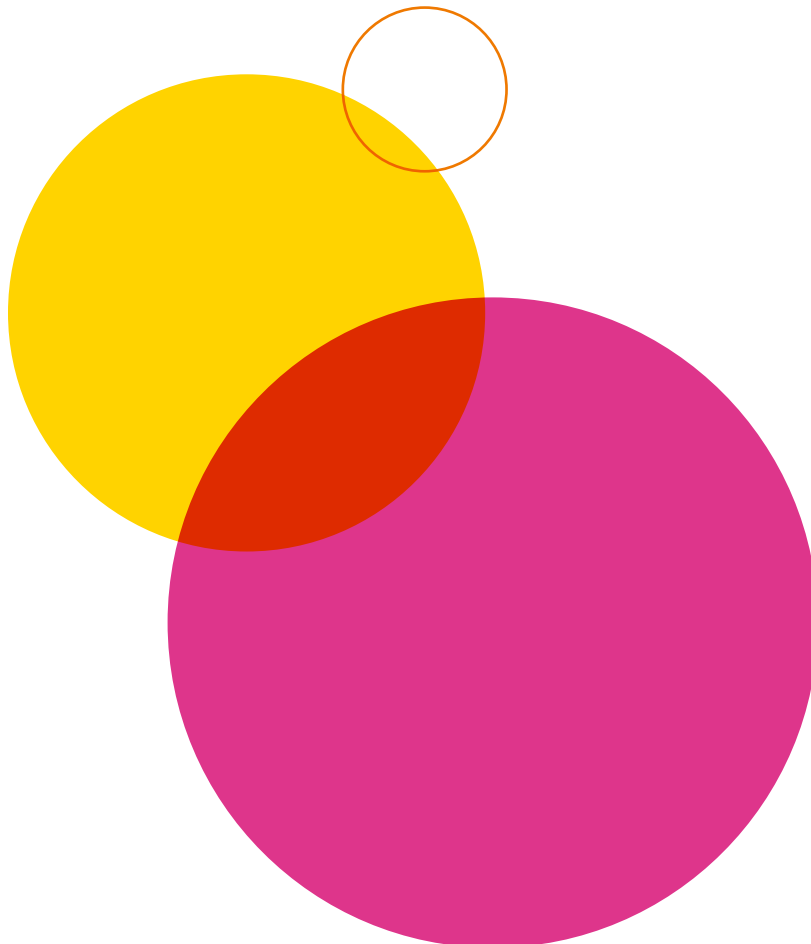
Signed:

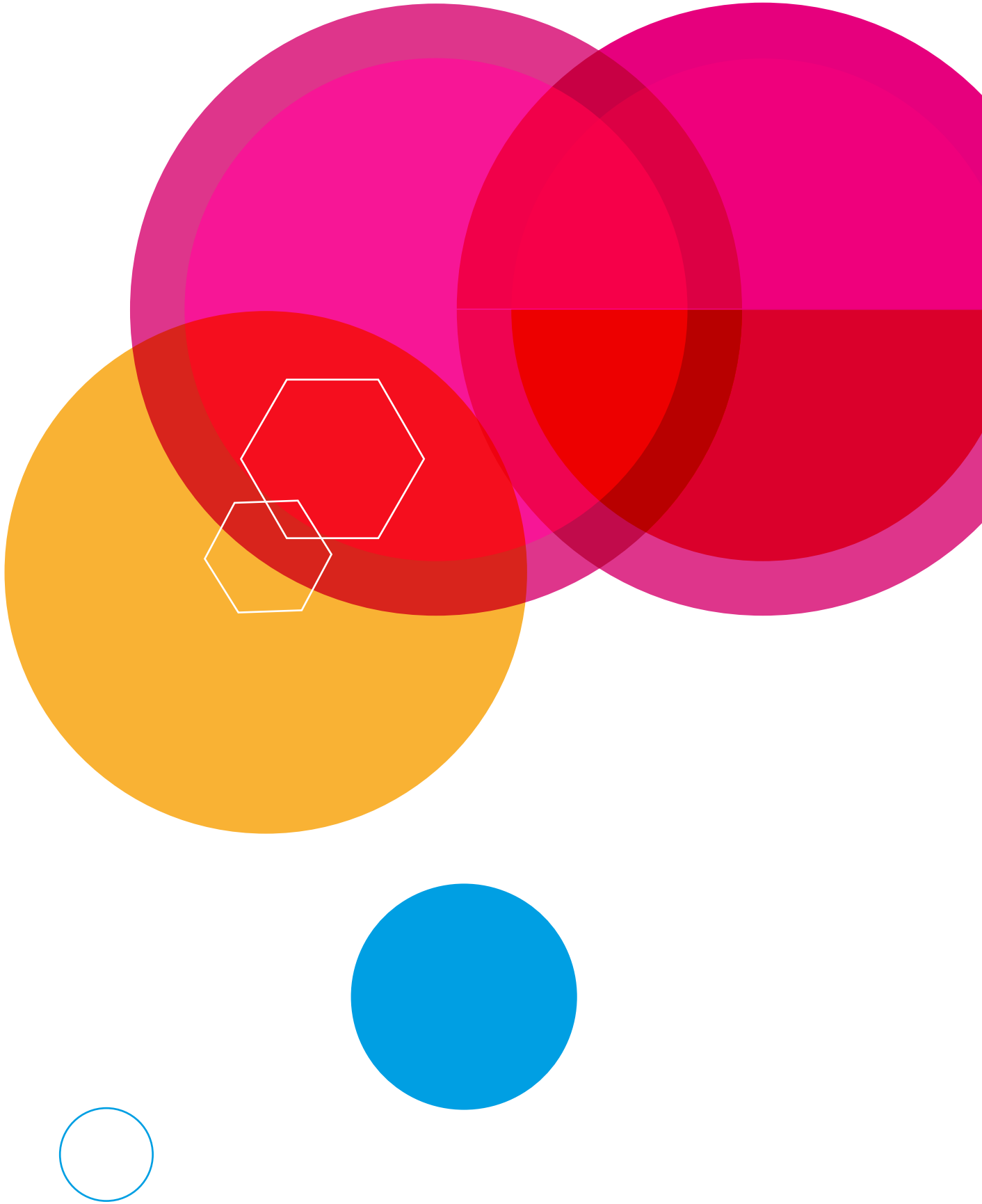


Seán Aylward
Chairperson, SOLAS
Date: 28 May, 2024



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 28 May, 2024





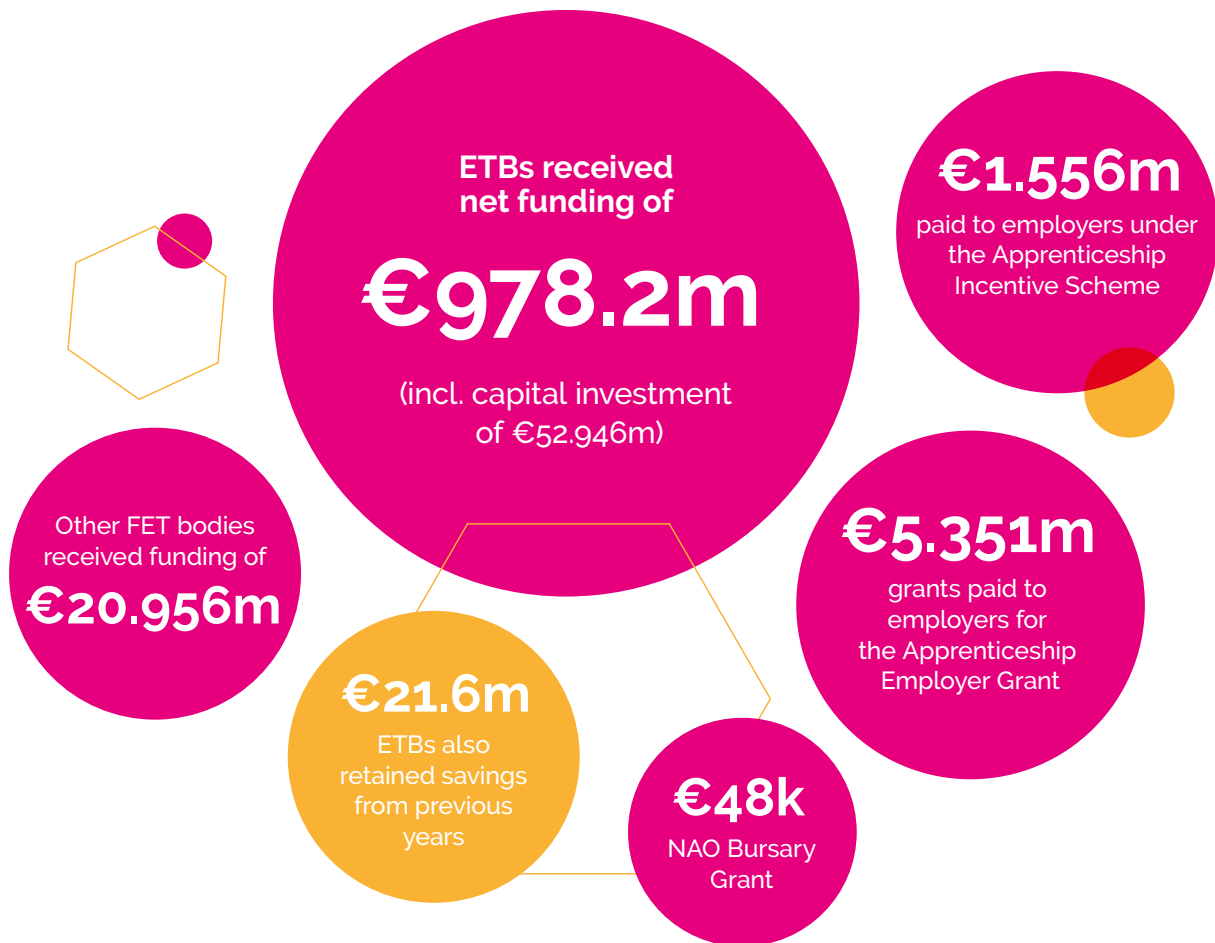
> SOLAS Finances 2023

Our Financial highlights in 2023 include Non- Capital grants disbursed to ETBs amounting to €925.276m and Capital Grants amounting to €52.946m. €20.956m has been disbursed to other FET providers, €1.556m to Employers under the Apprenticeship Incentivisation Scheme, €5.351m under the Apprenticeship Employer Grant and €48k under the National Apprenticeship Office Bursary Grant.

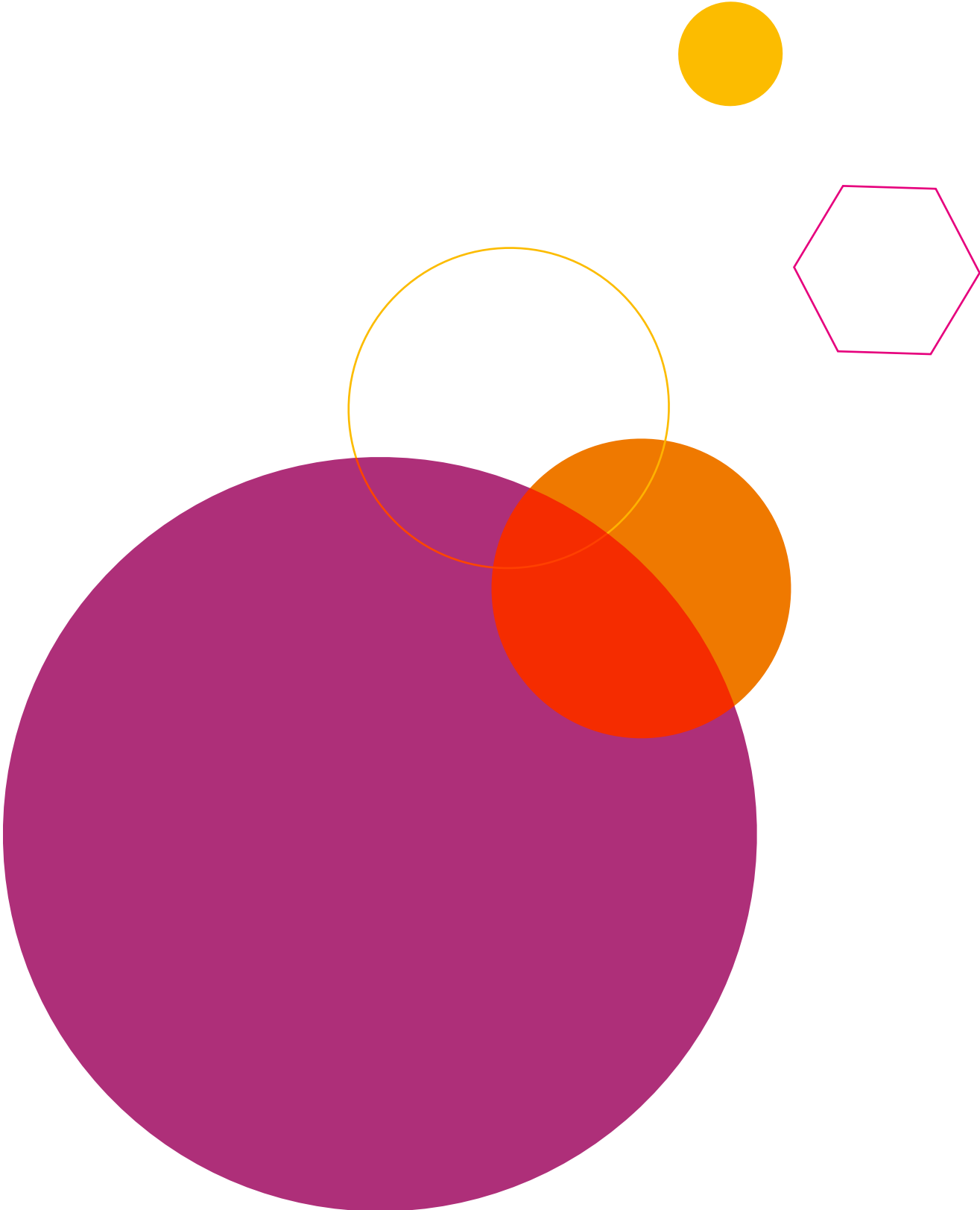
The Finance team continued to provide SOLAS with timely financial, management accounting and procurement services in line with legislation and best practice. SOLAS is designated as an Intermediate Body for the European Social Fund (ESF) operational programmes.

The European Social Fund (ESF) provides co-funding for a range of FET programmes such as Adult Literacy activities, Specific Skills Training, Bridging, Traineeship and Youthreach.

ESF co-funding is making a very significant contribution to the above mentioned FET programmes in Ireland with an average of €26.5m per annum available over the seven year Employment, Inclusion, Skills and Training (EIST) Programme which runs from 2021 to 2027.



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 ETBs 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 ETBs and other bodies engaged in the provision of further education and training programmes, to whom moneys have been advanced, perform their functions in an economic, efficient and effective manner;
- (g)** promote, encourage and facilitate the placement of persons belonging to such class or classes of person as may be specified by the Minister for Social Protection after consultation with the Minister for Further and Higher Education,

Research, Innovation and Science, in further education and training programmes that are funded, in whole or in part, out of public moneys;

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

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

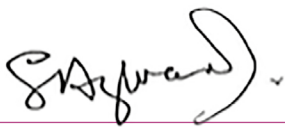
In preparing those financial statements, SOLAS is required to:

- 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.

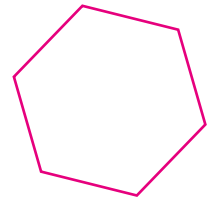
SOLAS approved the financial statements on 25 April, 2024



Seán Aylward
Chairperson, SOLAS
Date: 28 May, 2024



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 28 May, 2024



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



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

An tSeirbhís Oideachais Leanúnaigh agus Scileanna (SOLAS)

Opinion on the financial statements

I have audited the financial statements of SOLAS for the year ended 31 December 2023 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 2023 and of its income and expenditure for 2023 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

SOLAS has presented certain other information together with the financial statements. This comprises the annual report including the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

30 May 2024

Appendix to the report

Responsibilities of the Board members

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

- the preparation of annual financial statements in the form prescribed under section 31 of the Further Education and Training Act 2013
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 31 of the Further Education and Training Act 2013 to audit the financial statements and to report thereon to the Houses of the Oireachtas.

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

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

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

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of SOLAS to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause SOLAS to cease as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Statement on Internal Control 2023

> Scope of Responsibility

On behalf of the Board of An tSeirbhis 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 Audit and Risk Committee (ARC) was comprised of three Board members and one external expert from January to July 2023. Following the appointment of a further Board member to the ARC in July 2023, the ARC consisted of four Board members and one external expert. In November 2023, one Board member moved from the ARC to another Board sub-committee, resulting in an ARC membership of three Board members and one external expert for the remainder of the year. In addition, the Chair of the Board attended ARC meetings in January

and February 2023, in order to ensure continuity during the changeover of ARC members that had commenced at the end of 2022. The ARC met five times in 2023.

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 2023 Internal Audit Plan was approved by the ARC, on behalf of the Board. During 2023, 12 Internal Audit Reports were issued, covering the areas of Skills to Advance, Skills to Compete, vulnerability management, Covid-19 risk responses, grant-aided organisations, funding decision processes, FET strategy implementation, Apprenticeship, IT strategy, governance and digital transformation, assessment of capital grants, compliance with the Code of Practice for the Governance of State Bodies and follow-up on the implementation of previous internal audit recommendations.

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

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

> Risk and Control Framework

SOLAS' Executive Leadership Team (ELT), whose membership includes all Executive Directors, and which is chaired by the Chief Executive Officer, promotes, directs and monitors risk management processes within SOLAS. To assist this process, SOLAS has nominated a Director with responsibility for Risk and Data Protection,

and appointed a Manager, Risk and Data Protection. They support the ELT in compiling and preparing reports for the Audit and Risk Committee (ARC). The Board and the ARC provide independent oversight and review of the effectiveness of SOLAS' risk management.

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

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

► Ongoing Monitoring and Review

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

- clearly defining and documenting management responsibilities and authority
- ensuring clear lines of accountability for management
- establishing formal procedures through various committee functions to monitor the activities and safeguard the assets of the organisation
- establishing procedures for reporting significant control failures and ensuring appropriate corrective action is taken

- developing a strong culture of accountability across all levels of the organisation
- adopting and adhering to the Code of Practice for the Governance of State Bodies
- reviewing the effectiveness of the Board
- ensuring the control environment includes an active Audit and Risk Committee, an Internal Audit function, the Chief Executive Officer's regular reports to the Board and the presentation to the Board of activity and financial results - current month and year to-date at each meeting.

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

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

- procedures for the control of capital investment that are in accordance with Guidelines for the Appraisal and Management of Capital Expenditure Proposals, issued by the Department of Finance
- Terms and conditions of funding in place for each Education and Training Board, a parameters document that outlines the business planning process including objectives for each year and a comprehensive business service plan that is reviewed twice a year
- Strategic Performance Agreements between SOLAS and the ETBs are in place for the period 2023-2024.
- the ARC, which oversees the work of Internal Audit and reviews the Statement on the System of Internal Controls
- the comments made by the Office of the Comptroller and Auditor General in his management letter or other reports; and
- a review of the effectiveness of control was considered under the Internal Control Framework by the Board on 25 April 2024. 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.

> Procurement

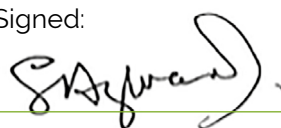
We confirm that we have procedures in place to ensure compliance with current procurement rules and guidelines as set out by the Office of Government Procurement. SOLAS is fully compliant with regard to Procurement.

> Review of Effectiveness

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

- the Executive Directors/Directors/Managers within SOLAS, who have responsibility for the development and maintenance of the financial control framework
- the Head of Internal Audit

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 28 May, 2024

SOLAS

Statement of Income and Expenditure for the year ended 31 December 2023

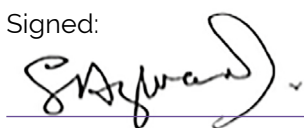
	Note	2023	2022
		€'000	€'000
Income	2	1,072,208	976,610
Expenditure			
Payroll Costs	5	17,591	15,204
Overheads	5	7,579	6,915
SOLAS Operational Costs		25,170	22,119
Retirement Benefit Costs	5	20,670	10,360
Programme Costs	6	11,878	9,009
Grants to Education and Training Boards	7(a)	978,222	893,305
Grants to VSCCS*	7(b)	4,409	4,210
Grants to Organisations in the FET sector	7(c)	12,557	12,656
Apprenticeship Grants to Employers & Others	7(d)	6,955	10,816
Grants to Consortia & Coordinating Bodies	7(e)	3,128	2,811
Grants in relation to ALL ~ Strategy	7(f)	862	0
Total Grants		1,006,133	923,798
Total Expenditure		1,063,851	965,286
Surplus for the Year		8,357	11,324

Notes 1 to 19 form an integral part of these Financial Statements..

*Voluntary Secondary and Community and Comprehensive Schools

~ Adult Literacy for Life

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 28 May, 2024



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 28 May, 2024

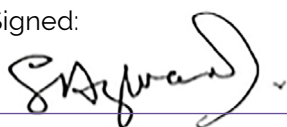
SOLAS

Statement of Comprehensive Income for the year ended 31 December 2023

	Note	2023	2022
		€'000	€'000
Surplus for the Year		8,357	11,324
Experience Gain/(Loss) on Retirement Benefit obligations		(5,194)	(2,064)
Change in assumptions underlying the present value of Retirement Benefit liabilities		(24,587)	151,080
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12 (a)(v)	(29,781)	149,016
Adjustment to Deferred Retirement Benefit Funding		29,781	(149,016)
Total Recognised Surplus for the Year		8,357	11,324

Notes 1 to 19 form an integral part of these Financial Statements.

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 28 May, 2024



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 28 May, 2024

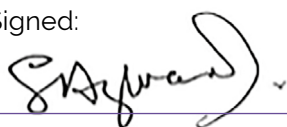
SOLAS

Statement of Financial Position as at 31 December 2023

	Note	2023		2022	
		As at 31 December 2023		As at 31 December 2022	
		€'000	€'000	€'000	€'000
Non Current Assets					
Property, Plant & Equipment	8		449		422
Current Assets					
Receivables	9	1,292		1,767	
Cash		12,502		13,917	
		13,794		15,684	
Liabilities falling due within one year					
Payables	10	(3,194)		(3,738)	
Net Current Assets			10,600		11,946
Total Assets Less Current Liabilities before Retirement Benefit Obligations			11,049		12,368
SOLAS Retirement Benefit Liabilities	12(a)(ii)	(531,570)		(513,930)	
Deferred Retirement Benefit Funding	12(a)(ii)	531,570	0	513,930	0
Total Assets			11,049		12,368
Capital and Reserves					
Capital Reserve		449		422	
Capital Account		452	901	600	1,022
Revenue Reserve			10,148		11,346
			11,049		12,368

Notes 1 to 19 form an integral part of these Financial Statements.

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 28 May, 2024



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 28 May, 2024

SOLAS

Statement of Cash Flows for the year ended 31 December 2023

	Note	2023	2022
		€'000	€'000
Cash flow from Operating Activities			
Surplus for the Year		8,357	11,324
Interest Paid/(Received)		0	84
Refund to the Department of Further & Higher Education, Research, Innovation & Science		(9,555)	(10,417)
Adjustment for non-cash items			
(Increase)/Decrease in Receivables	9	475	(1,007)
Increase/(Decrease) in Payables	10	(544)	2,203
Net Cash Inflow/(Outflow) from Operating Activities		(1,267)	2,187
Cash flow from Investing Activities			
Payments to Acquire Fixed Assets	8	(253)	(220)
Capital Grants Received	3	53,051	44,296
Capital Grants to ETBs	7(a)	(52,946)	(43,896)
Rounding			2
Cash flow from Financing Activities			
Interest (Paid)/Received			(84)
Net Cash inflow/(Outflow) from Investing/Financing Activities		(148)	98
Increase/(Decrease) in Cash in the Year			
		(1,415)	2,285
Cash at the beginning of the Year			
		13,917	11,632
Cash at the end of the Year			
		12,502	13,917

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

Notes 1 to 19 form an integral part of these Financial Statements.

SOLAS

Statement of Changes in Reserves and Capital Account for the year ended 31 December 2023

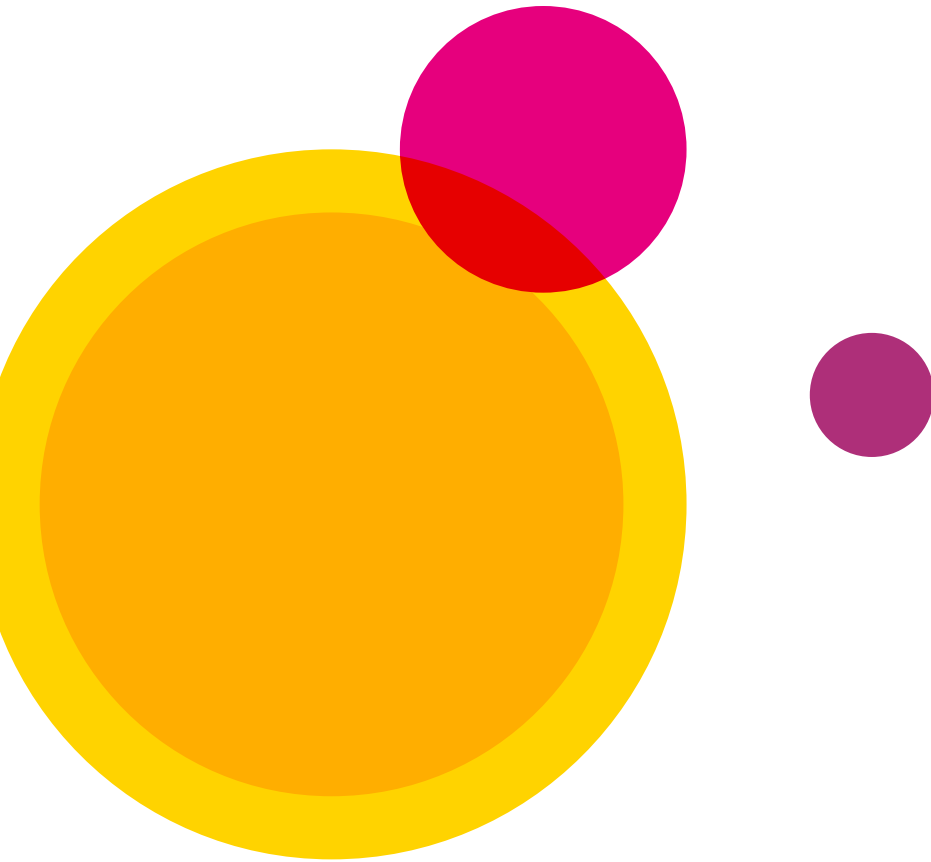
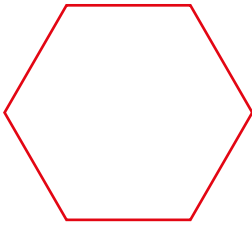
	Note	Revenue Reserves	Capital Account	Capital Reserves	Total
		€'000	€'000	€'000	€'000
Balance as at 31 December 2021		10,439	418	647	11,504
Surplus for the Year		11,324	0	0	11,324
Refund to the Department of Further & Higher Education, Research, Innovation & Science #		(10,417)	0	0	(10,417)
Transfer of surplus Land to Department of Education~	8	0	0	(120)	(120)
Capital Grants Received	3	0	44,296	0	44,296
Capital Grants to ETBs	7(a)	0	(43,896)	0	(43,896)
Payments to Acquire Fixed Assets	8	0	(220)	220	0
Amortisation of Capital Grant - Depreciation	2 & 8	0	0	(325)	(325)
Rounding			2		2
Retirement Benefits					
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12(a)(v)	149,016	0	0	149,016
Adjustment to Deferred Exchequer Retirement Benefit Funding		(149,016)	0	0	(149,016)
Balance as at 31 December 2022		11,346	600	422	12,368
Surplus for the Year		8,357	0	0	8,357
Refund to the Department of Further & Higher Education, Research & Science #		(9,555)	0	0	(9,555)
Capital Grants Received	3	0	53,051	0	53,051
Capital Grants to ETBs	7(a)	0	(52,946)	0	(52,946)
Payments to Acquire Fixed Assets	8	0	(253)	253	0
Amortisation of Capital Grant - Depreciation	2 & 8	0	0	(226)	(226)
Retirement Benefits					
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12(a)(v)	(29,781)	0	0	(29,781)
Adjustment to Deferred Exchequer Retirement Benefit Funding		29,781	0	0	29,781
Balance as at 31 December 2023		10,148	452	449	11,049

Notes 1 to 19 form an integral part of these Financial Statements.

	Note	Revenue Reserves	Capital Account	Capital Reserves	Total
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With the permission of the DFHERIS, refunds in respect of previous years due to the Department were retained by SOLAS. The retention of these refunds are accounted for in current year income.

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



Notes to the Financial Statements

> 1 Accounting Policies

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

Establishment of SOLAS

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

These financial statements set out the results of SOLAS for the year ending 31 December 2023 with comparatives for the period from 1 January 2022 to 31 December 2022.

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

General Information

Statement of Compliance

The individual financial statements of SOLAS for the year ended 31 December 2023 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

Currency

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

Legal Form

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

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

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

Significant Accounting Policies

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

Basis of Preparation

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

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

In accordance with DPENDR 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.

The financial statements of SOLAS are prepared in accordance with applicable accounting standards and were authorised for issue by the Board of SOLAS on 25 April 2024.

Property, Plant & Equipment

Capitalisation

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

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

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

Depreciation

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

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

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

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

Capital Reserve

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

Cash

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

Receivables

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

Payables

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

Revenue Reserve

The Revenue Reserve represents the retained surplus of SOLAS.

Provision

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

Revenue

State Funding

Current grants are recognised on a cash received basis. However, surpluses arising in prior years are retained by SOLAS with the permission of our parent Department. As a result, the amount recognised in the statement of income and expenditure takes account of cash actually received and prior years retained surplus approved for release by our parent

Department. This is offset against reserves in the statement of changes in reserves.

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

Other Income

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

Foreign Currency and Functional Currency

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

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

Grants

Current and capital grants paid to ETBs, Voluntary, Community and Secondary Schools, Employers and various other agencies and bodies, for the purposes of FET 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 ETBs are accounted for in the Statement of Income and Expenditure. Income is released from the Capital Account to finance such grants.

Bad Debts

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

Leasing

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

Legal Cases

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

Retirement Benefits

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

SOLAS also operates two legacy retirement benefit schemes as follows:

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

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

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

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

Retirement benefit liabilities represent the present value of future retirement benefit payments earned by staff to date. Deferred retirement benefit funding represents the corresponding asset to be recovered in future periods from the DFHERIS.

Critical Accounting Estimates and Judgements

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

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

Impairment of Property, Plant and Equipment

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

Retirement Benefits

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

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

Assumptions

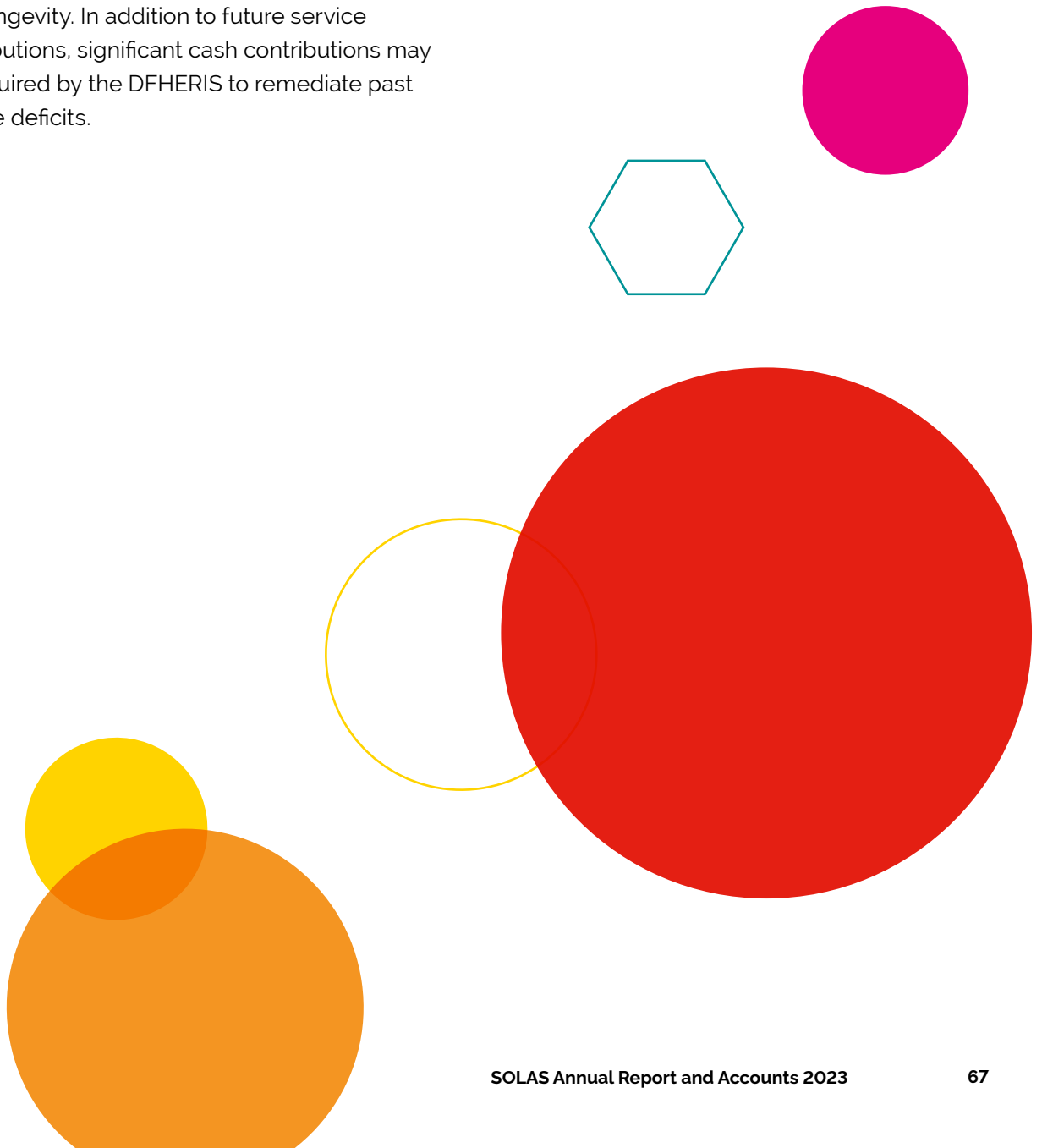
The assumptions underlying the actuarial valuations from which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic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

These assumptions can be affected by:

- i. For the discount rate - changes in the rate of return on high-quality corporate bonds;

- ii. For future compensation levels - future labour market conditions; and
- iii. For healthcare cost trend rates - the rate of medical cost inflation in the relevant regions.

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



SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

> 2 Income

	Note	2023	2022
		€'000	€'000
State Funding - Non Capital	3	1,025,137	949,470
State Funding in respect of ETB Capital Grants	7(a)	52,946	43,896
Net Deferred Retirement Benefit Funding	12(a)(iii)	(12,141)	(22,804)
Other Income	4	6,040	5,723
Amortisation of Capital Grant - Depreciation	5 & 8	226	325
Total Income		1,072,208	976,610

> 3 State Funding

	2023	2022
	€'000	€'000
State funding was received under the following headings:		
Non Capital		
Vote 45 (Subheads A3, A5 & A7) - Department of Further & Higher Education, Research, Innovation & Science		
Administration and General Expenses		
Staff Costs and Overheads (A3.1)	20,420	21,624
Less: Employee Retirement Benefit Contributions paid to the State	(778)	(671)
Less: Employer Retirement Benefit Contributions paid to the State	(60)	(75)
	19,582	20,878
SOLAS Training Programmes (A3.1)	5,152	3,617
Further Education & Training Pay Grants (A5.1.1)	239,882	288,650
Further Education & Training Non Pay Grants (A5.1.2)	209,002	296,864
Retirement Benefit Funding (A7.1.1)	34,500	34,000
Total Vote 45 - Department of Further & Higher Education, Research, Innovation & Science	508,118	644,009

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

> 3 State Funding (continued)

	2023	2022
	€'000	€'000
Other Oireachtas		
National Training Fund †	517,019	305,461
Total State Funding - Non Capital #	1,025,137	949,470
Capital		
Vote 45 (Subhead A3.1 & A5.1) - Department of Further & Higher Education, Research, Innovation & Science	53,051	44,296
Total State Funding - Capital	53,051	44,296
Total State Funding	1,078,188	993,767

† An amount of €517.019m (2022 : €305.461m) 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 Post Leaving Certificate (PLC); Apprenticeship (incl National Apprenticeship Office); Employee Development, Specific Skills Training; Traineeship; the Vocational Training Opportunities Scheme and Skills Analysis Unit.

Non capital funding is reported net of savings from the ETBs amounting to €21.642m relating to previous years. With the permission of the Department, ETBs were allowed to retain these savings. Consequently Non Capital State funding for FET activities in 2023 would have been €1,046.779m and Total Income would have been €1,093.850m.

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

In line with DPENDR circular 13/14 and with the permission of the Department, from the cumulative available revenue reserves of €11.346m in 2022, €9.555m was retained and accounted for in the current year's income as part of the overall grant due to SOLAS in 2023. The grant of €1,025.137m from the Department, for non-capital includes cash received of €1,015.582m in 2023 and a €9.555m surplus brought forward from 2022.

> 4 Other Income

	2023	2022
	€'000	€'000
Construction Activities	5,915	5,603
Miscellaneous Income	125	120
Total	6,040	5,723

> 5 Payroll Costs, Retirement Benefit Costs and Overheads

	Note	2023	2022
		€'000	€'000
Payroll Costs			
Office of the CEO		345	316
Office of the NAO	18	1,000	579
Transformation		4,378	3,513
Delivery		6,284	5,740
Support		5,584	5,056
Total Payroll Costs *		17,591	15,204
Total Retirement Benefit Costs	12(a)(i)	20,670	10,360
Overheads			
Travel & Subsistence †		273	170
Staff Training & Development		323	346
Depreciation	8	226	325
Establishment Costs		2,653	2,394
Programme Development Costs		259	278
Communications & Information Technology		2,071	1,930
Insurance & Accidents		285	246
Other Overheads ‡		1,489	1,226
Total Overheads		7,579	6,915
Total Payroll, Retirement Benefit and Overhead Costs		45,840	32,479
Comptroller & Auditor General Audit Fee ‡		51	51

* Total Payroll Costs include employer PRSI of €1,389k, allowances of €161k and overtime of €1k.

† Travel & Subsistence costs above are composed of national €259k and international €14k.

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

> 6 Programme Costs

	Note	2023	2022
		€'000	€'000
eCollege		2,363	2,156
Technology Enhanced Learning		3,312	2,340
Training For Employment		5,675	4,496
Standards Based Apprenticeship		600	296
National Apprenticeship Office	18	1,356	750
Construction		1,712	1,619
Training In Employment		3,668	2,665
FET Sector Evaluations		0	15
Employee Development (WBEF/STA)		746	826
Active Inclusion		0	33
ETB Professional Development		0	2
Pathways/CAO Campaign		227	510
Debenhams Training Fund		759	398
Internal Apprenticeship Programme		102	64
ALL Strategy		701	0
Other Programmes		2,535	1,848
Total Programme Costs		11,878	9,009

> Direct Provision of Funding

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

Education & Training Board	FET Provision	Capital	2023	2022
			Total	Total
	€'000	€'000	€'000	€'000
Cavan & Monaghan	34,150	3,034	37,184	36,352
City of Dublin	136,262	4,988	141,250	133,134
Cork	89,528	1,993	91,521	84,853
Donegal	28,616	1,678	30,294	26,870
Dublin & Dun Laoghaire	80,709	3,784	84,493	78,011
Galway & Roscommon	55,713	7,763	63,476	51,065
Kerry	45,290	5,017	50,307	43,883
Kildare & Wicklow	36,811	869	37,680	37,309
Kilkenny & Carlow	28,738	2,001	30,739	25,353
Laois & Offaly	48,383	1,401	49,784	41,817
Limerick & Clare	86,194	4,661	90,855	79,804
Longford & Westmeath	29,729	2,119	31,848	30,948
Louth & Meath	64,767	9,174	73,941	74,157
Mayo, Sligo & Leitrim	52,086	1,299	53,385	50,705
Tipperary	33,785	1,178	34,963	31,637
Waterford & Wexford	74,515	1,987	76,502	67,407
Total Grants to Education and Training Boards	925,276	52,946	978,222	893,305

Note: Grants allocated to ETBs in 2023 amounted to €999.864m – Grants amounting to €978.222m were disbursed in 2023 and the balance of €21.642m was funded by balances retained by ETBs from underspends.

> Direct Provision of Funding

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

Schools operating the PLC Programme	2023	2023	2023	2023	2022
	PLC	Other Grants	Other Grant Refunds*	Total	Total
	€'000	€'000	€'000	€'000	€'000
Castlerea Community School, Co.Roscommon	0	0	0	0	(3)
Central College, Co.Limerick	44	147	(7)	184	67
Colaiste Chiarain, Summerhill, Athlone, Co.Roscommon	5	0	0	5	27
Colaiste Mhuire, Co.Galway	12	3	(2)	13	14
Donahies Community School, Donaghmede, Dublin 13	1	3	0	4	4
Glenamaddy Community School, Co.Roscommon	10	29	0	39	19
Gorey Community School, Co.Wexford	48	468	(43)	473	149
Jesus & Mary Secondary School, Co.Sligo	62	5	0	67	56
Kilrush Community School, Co.Clare	7	17	0	24	9
Mary Immaculate Secondary School, Co.Clare	21	3	(2)	22	(3)
Mercy College, Chapel Hill, Co.Sligo	(6)	0	0	(6)	6
Moate Business College, Co.Westmeath	239	239	(36)	442	340
Nagle Rice Secondary School, Doneraile, Co Cork	0	3	(2)	1	0
North Presentation Secondary School, Co.Cork	0	0	0	0	(4)
Sancta Maria College, Co.Mayo	(3)	0	0	(3)	5
St Cuan's College, Co.Galway	4	0	0	4	10
St Joseph's Secondary School, Spanish Point, Co.Clare	0	3	0	3	(1)
St Louis Community School, Kiltimagh, Co.Mayo	0	0	0	0	(6)
St Michael's School, Castlrea, Co.Roscommon	0	0	0	0	(1)
Tullow Community School, Co.Carlow	2	3	0	5	10
Schools operating the PLC Programme	446	923	(92)	1,277	698

*Other Grants includes Reach Grants of €327k

> **Direct Provision of Funding**

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

Schools operating the Back to Education Initiative Programme (BTEI)	2023	2022
	€'000	€'000
Donahies Community School, Donaghmede, Dublin 13	62	67
Gorey Community School, Gorey, Co.Wexford	53	36
Mary Immaculate Secondary School, Lisdoonvarna, Co.Clare	(1)	169
Nagle Rice Secondary School, Doneraile, Co.Cork	18	10
North Presentation Secondary School, Co.Cork	0	52
Sancta Maria College, Co.Mayo	0	8
Scoil Mhuire, Ennistymon, Co.Clare	(1)	12
St Joseph's Secondary School, Spanish Point, Co.Clare	52	50
St Michael's Castlerea, Co.Roscommon	25	28
	208	432
Reimbursements		
Department of Education (LDA reimbursement) ‡	55	53
Department of Education (PLC Costs in VSCCS)~	2,869	3,027
	2,924	3,080
Total Grants Voluntary Secondary, Community and Comprehensive Schools	4,409	4,210

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

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

> Direct Provision of Funding

7(c) Summary of Grants paid to organisations in the FET Sector

FET - Support Organisations	2023	2022
	€'000	€'000
AHEAD - Association for Higher Education Access & Disability	268	244
AONTAS - The National Adult Learning Organisation	1,568	1,591
Association of Community & Comprehensive Schools (ACCS)	268	223
Construction Industry Federation	83	83
Down Syndrome Ireland	237	64
Dublin Travellers Education	65	104
Dyslexia Association of Ireland	167	191
Education and Training Boards Ireland (ETBI)	2,493	2,188
National Adult Literacy Agency (NALA)	2,159	2,188
National Centre for Guidance in Education (NCGE)	0	176
	7,308	7,052
FET - Staff Representative Organisations		
Education and Training Boards Ireland (ETBI) ^	60	68
National Association of Adult & Community Education Directors (NACED)	36	32
	96	100
FET - Lifelong Learning Opportunities		
Age Action Ireland	132	132
An Cosan - The Shanty Educational Project Ltd	660	660
Irish Countrywomen's Association	21	21
National Adult Literacy Agency (NALA)	0	43
Peoples College	112	111
Third Age	241	241
	1,166	1,208
FET - Continuing Professional Development		
South East Technological University / NALA	504	525

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Notes to the Financial Statements (continued)

FET - Support Organisations	2023	2022
Specific Projects		
Central Statistics Office (PIAAC)*	998	1,166
Department of Foreign Affairs & Trade (PIAAC)*	77	107
Fasttrack Into Information Technology (FIT)	1,217	1,244
Irish Association of Community Training Organisations (IACTO)	150	134
Irish National Organisation of the Unemployed (INOU)	20	20
LEARGAS	0	91
	2,462	2,762
FET - Other Providers		
Irish Deaf Society	611	663
National Adult Literacy Agency (NALA) - Learn with NALA	250	186
Trinity Centre for People with Intellectual Disabilities	160	160
	1,021	1,009
Total Grants to Organisations in the FET Sector	12,557	12,656

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

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

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

	Note	2023	2022
		€'000	€'000
Apprenticeship Incentivisation Scheme (AIS) *		1,556	9,925
Apprenticeship Employer Grant (AEG) #	18	5,351	891
NAO Bursary Payment ~	18	48	0
Total Grants to Employers & Others		6,955	10,816

*In 2023, AIS grants amounting to €1.552m were paid to 1,161 employers (1,552 apprentices) in relation to the retention of apprentices. A further €0.004m was paid to 2 employers (2 apprentices) in relation to the registration of apprentices.

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

In 2023 AEG grants amounting to €5.351m were paid to 1,487 employers in relation to the registration of apprentices under this programme. In 2022 grants amounting to €0.891m were paid to 297 employers in relation to the registration of apprentices under this programme.

~In 2023, 16 recipients received an apprenticeship bursary grant of €3,000 each.

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

FET - Grants to Consortia & Coordinating Bodies	2023		2023	2022
	Operational Grants	Development Grants*	Total	Total
	€'000	€'000	€'000	€'000
Accounting Technicians Ireland				
Accounting Technician Apprenticeship	913	0	913	823
Atlantic Technological University Sligo				
Civil Engineering Level 6	0	21	21	16
Civil Engineering Level 7	0	32	32	11
Civil Engineering Level 8	0	0	0	21
Civil Engineering Level 9	0	0	0	15
City of Dublin ETB				
Social & Affordable Housing	0	27	27	0
Fasttrack into Information Technology (FIT)				
ICT Associate - Software Developer/Network Engineer/Cybersecurity	854	0	854	698
Freight and Transport Association of Ireland				
FTAI Development Funding	0	0	0	15
Griffith College Dublin				
Health Care Assistant	0	0	0	50
Limerick & Clare ETB				
Hairdressing	0	27	27	0
Beauty Therapy	0	27	27	0
Louth & Meath ETB				
Robotics & Automation	0	0	0	18
Mayo Sligo Leitrim ETB				
Immersive Technology	0	0	0	11
Digital Marketing & Media	0	0	0	10

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

FET - Grants to Consortia & Coordinating Bodies	2023	2023	2023	2022
Retail Ireland Skillsnet Consortia				
Apprenticeship in Retail Supervision	1,186	0	1,186	1,016
Munster Technology University				
Software Solutions Architect	0	14	14	27
University College Cork				
Social Work		27	27	0
University of Limerick				
Cybersecurity Practitioner Level 8	0	0	0	80
Total	2,953	175	3,128	2,811

* Please see Note 18

> 7(f) Grants paid in respect of Adult Literacy for Life (ALL)

	2023	2022
	€'000	€'000
ALL Collaboration & Innovation Grants	810	0
Other ALL Grants		
National Adult Literacy Agency (NALA)	31	0
Education and Training Boards Ireland (ETBI)	9	0
Irish Deaf Society	12	0
	52	0
Total	862	0

> 8 Property, Plant & Equipment

	Note	2023			2022		
		Land & Buildings	Equipment & Furniture	Total	Land & Buildings	Equipment & Furniture	Total
Cost		€'000	€'000	€'000	€'000	€'000	€'000
Opening Balance		554	2,774	3,328	633	3,263	3,896
Additions during the period		0	253	253	41	179	220
Transfer of Land	8(a)	0	0	0	(120)	0	(120)
Disposals during the period	8(b)	0	(225)	(225)	0	(668)	(668)
Balance at the end of the period		554	2,802	3,356	554	2,774	3,328
Accumulated Depreciation							
Opening Balance		389	2,517	2,906	327	2,922	3,249
Depreciation on Disposals	8(c)	0	(225)	(225)	0	(668)	(668)
Charge for the period		62	164	226	62	263	325
Balance at the end of the period		451	2,456	2,907	389	2,517	2,906
Net Book Value at the end of the Year		103	346	449	165	257	422

8(a) In 2022, Land in Birr valued at €0.120m by the Valuation Office, was transferred to the Dept. of Education for a school building for a value of NIL. Procedures for this transfer were carried out in accordance with DPENDR circulars 11/15 'Protocols for the transfer of state property assets' and 17/16 'Policy for the property acquisition and for disposal of surplus property'.

8(b) The disposal of equipment and furniture in the period was €0.225m (2022 €0.668m) and related to fully depreciated legacy and obsolete equipment.

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

> 9 Receivables

	2023	2022
	As at 31 December 2023	As at 31 December 2022
	€'000	€'000
Trade and Other Receivables	43	20
General Prepayments	1,249	1,747
Total	1,292	1,767

> 10 Payables

	2023	2022
	As at 31 December 2023	As at 31 December 2022
	€'000	€'000
Trade Payables	1,003	1,057
Accruals	1,881	2,372
Holiday Pay Provision	198	170
Payroll Deductions	34	34
Income clearing/Deferred Income Account	78	105
Total	3,194	3,738

> 11 Remuneration

> 11(a) Aggregate Employee Benefits

	2023	2022
	€'000	€'000
Wages and Salaries	16,202	14,018
Employer PRSI Costs	1,389	1,186
Retirement benefit costs	20,670	10,360
Total	38,261	25,564

Employee benefits include salary and employer PRSI, but exclude employer retirement benefit contributions. Total employer retirement benefit contributions for the organisation amounted to €60k in 2023 (2022: €75k).

A total of 255 staff, full time equivalents (including 15 secondees) were being paid at 31 December 2023 (2022: 228).

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

As at 31 December 2023, 13 staff were unpaid, being on leave of absence; on career breaks; in receipt of Permanent Health Insurance; on nil pay due to sick leave or on temporary rehabilitation remuneration. (2022: 18 staff).

Standard employee pension contributions amounted to €778,179 in 2023 - €536,839 was paid over to DFHERIS for the Closed and Open Schemes and €241,340 was paid over to DPENDPR for the Single Scheme. (2022: €670,536).

An amount of €547,219 was deducted from Wages and Salaries for the year 1 January 2023 to 31 December 2023 in relation to Additional Superannuation Contributions (ASC) and paid to our parent department (2022: €480,892).

No severance/termination payments were made in 2023 or 2022.

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

> 11(b) Table of Employee Benefits

Benefit Band €	Number of Employees in 2023	Number of Employees in 2022
20,001 - 60,000	123	119
60,001 - 70,000	44	44
70,001 - 80,000	27	21
80,001 - 90,000	21	21
90,001 - 100,000	12	10
100,001 - 110,000	6	0
110,001 - 120,000	2	5
120,001 - 130,000	4	0
130,001 - 140,000	0	0
140,001 - 150,000	0	1
150,001 - 160,000	0	0
160,001 - 170,000	1	0
170,001 - 180,000	2	2
180,001 - 190,000	0	0
190,001 - 200,000	0	0
200,001 - 210,000	0	1
210,001 - 220,000	1	0
Total	243	224

The above table reflects employees paid over €20k by SOLAS, both full time and part time, in 2023 and 2022. Employees who left or retired within the year are also included.

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

> 11(c) Staff Short-Term Benefits

	2023	2022
	€'000	€'000
Basic Pay	15,703	13,681
Employer's PRSI	1,389	1,186
Untaken Annual Leave	198	170
Allowances	300	161
Overtime	1	6
Total	17,591	15,204

> 11(d) Key Management Personnel

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

	2023	2022
	€	€
Board Fees	104,310	15,390
Salaries	837,308	817,531
Allowances (Acting)	46,699	34,098
Total	988,317	867,019

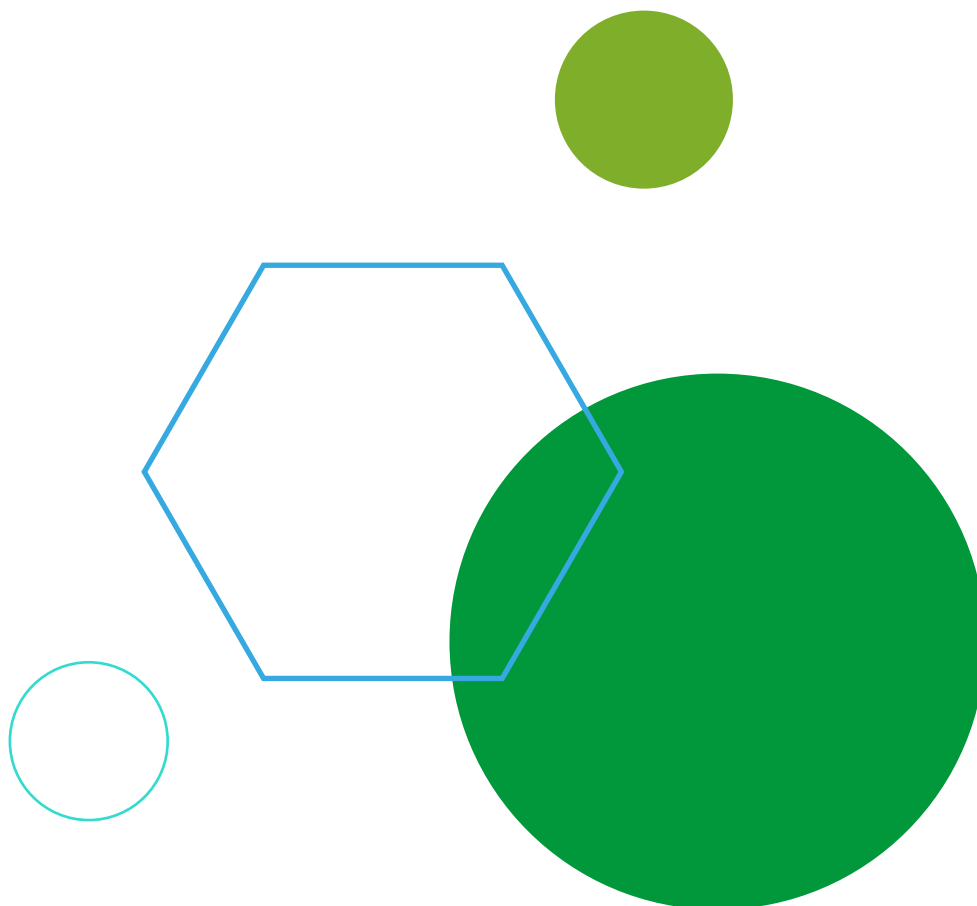
This does not include the value of retirement benefits earned in the period. The key executive management personnel are members of SOLAS's pension scheme and their entitlements in that regard do not extend beyond the terms of the model public service pension scheme. The Board are not members of any SOLAS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

> 11(e) Chief Executive Officer and Benefits

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

	2023	2022
	€	€
CEO Salary	216,410	202,975
Total	216,410	202,975

The CEO is a member of the SOLAS pension scheme and his entitlements in that regard do not extend beyond the terms of the model public service pension scheme. The value of retirement benefits earned in the period is not included above. The CEO was paid €6,287 for expenses in 2023 (2022: €5,829).



SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

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

In accordance with the requirements of Paragraph 1.4 (iv) of the Code of Practice for the Governance of State Bodies - Business and Financial Reporting Requirements 2016, fees and expenses paid to the Board in 2023 are disclosed hereunder.

Fees were introduced for SOLAS Board members in November 2022.

	2023	2023	2023	2022
	€	€	€	€
	Fees #	Expenses	Total	Fees # & Expenses
Sean Aylward (Chairperson)	20,520	0	20,520	3,420
Andrew Brownlee (Chief Executive Officer)	0	0	0	0
Orla Coughlan	11,970	4,062	16,032	5,574
Paul Cremmins	11,970	2,129	14,099	1,995
Sheila Gallagher*	5,985	0	5,985	0
Kevin Marshall	11,970	0	11,970	1,995
Yvonne McNulty	11,970	0	11,970	2,031
Niall O'Donnellan*	5,985	0	5,985	0
Niamh O'Reilly	0	0	0	0
Siobhan O'Shea	11,970	179	12,149	1,995
Catrina Sheridan	11,970	0	11,970	1,995
Total	104,310	6,370	110,680	19,005

*Joined the Board on 1st June 2023

Fees cover the 2 month period November and December 2022

> 12 Superannuation Schemes

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

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

There are two legacy retirement benefit schemes as follows:

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

Contributions from staff in the schemes are paid over to the DFHERIS each year.

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

> 12(a) Results of the Actuarial Valuation

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

	2023	2022
(i) Retirement Benefit Costs		
	€'000	€'000
Current Service Cost	1,670	3,510
Interest Expense	19,000	6,850
Contributions from Plan Members	778	671
Funding Recoverable in respect of current period Retirement Benefit Costs	21,448	11,031
Employee Retirement Benefit Contributions paid to the Department	(778)	(671)
Retirement Benefit Costs	20,670	10,360
(ii) Present Value of SOLAS Accrued Liability at beginning of year	513,930	685,750
Funding Recoverable in respect of current period Retirement Benefit Costs	21,448	11,031
Experience (Gain)/Loss on Retirement Benefit obligations	5,194	2,064
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	24,587	(151,080)
Benefits Paid	(33,589)	(33,835)
Present Value of SOLAS Accrued Liability at end of year	531,570	513,930

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

	2023	2022
(iii) Net Deferred Funding for Retirement Benefits in the Year		
The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure is as follows:		
	€'000	€'000
Funding Recoverable in respect of current period Retirement Benefit Costs	21,448	11,031
State Grant applied to pay Retirement Benefits	(33,589)	(33,835)
	(12,141)	(22,804)

(iv) Financial Assumptions	2023	2022
The Financial Assumptions used for FRS102 purposes were:		
Discount Rate	3.30%	3.70%
Price Inflation	2.10%	2.40%
Salary Increases	2.60%	2.90%
State Pension Increases	2.10%	2.40%
Pension increases in payment*	2.60%	2.90%
Pension increases in deferment*	2.60%	2.90%
Ill-health retirement	5% loading	5% loading

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

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

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

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

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

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

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

	2023	2022
(iv) Financial Assumptions continued		
The average life expectancy, in years, of a pensioner retiring is as follows:		
	Retiring at 60	Retiring at 60
Males	27.0 years	26.9 years
Females	29.4 years	29.3 years
	Retiring at 65	Retiring at 65
Males	22.2 years	22.1 years
Females	24.5 years	24.4 years
	Retiring at 65 in 10 year's time	Retiring at 65 in 10 year's time
Males	23.4 years	23.3 years
Females	25.5 years	25.4 years
	2023	2022
(v) Actuarial Gain/(Loss)		
	€'000	€'000
Experience Gain/(Loss) on Retirement Benefit obligations	(5,194)	(2,064)
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	(24,587)	151,080
Actuarial Gain/(Loss) Recognised in the SCI †	(29,781)	149,016
Cumulative Gains/(Losses) Recognised in the SCI	66,923	96,704

† Statement of Comprehensive Income

> 12(b) Retirement Benefit Liability

The retirement benefit liability of €531.570m includes an amount of €395.430m (74.4%) related to the retirement benefit liabilities of legacy organisations currently being administered by SOLAS. These retirement benefits are being paid by the Payroll Shared Service Centre (PSSC).

> 12(c) Deferred Retirement Benefit Funding

SOLAS recognises as an asset, amounts owing from the State for the unfunded deferred liability for retirement benefits on the basis of a number of past events. These events include the statutory backing for the superannuation scheme and the policy and practice in relation to funding public service retirement benefits including the annual estimates process. SOLAS has no evidence that the funding policy will not continue to progressively meet this amount in funding in accordance with current practice. The deferred funding asset for retirement benefits as at 31 December 2023 amounted to €531.570m (2022: €513.930m). 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 DFHERIS. Contributions from staff and employer in this scheme are paid over to the Department on a monthly basis.

> 13 Lease Commitments

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

	2023	2022
	As at 31 December 2023	As at 31 December 2022
	€'000	€'000
Operating Lease Commitments		
Payable within one year	825	1,675
Payable within 2 to 5 years	0	825
Payable after 5 years	0	0
Total	825	2,500

The Operating Leases for 2023 are in relation to Block 1, Castleforbes House, Castleforbes Road, Dublin 1.

The Operating Leases for 2022 were in relation to Block 1, Castleforbes House and Regus House, Harcourt Centre, Dublin 2.

In 2023, the NAO moved from Regus House to The Plaza, East Point Business Park, Dublin 3, with no long term lease obligation.

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

The estimated lease commitment at 2023 year end was €825k. The lease commitment at 2022 year end was €2.5m.

Operating lease payments recognised as an expense in 2023 were €1.7m (2022: €1.7m).

The properties were utilised in 2023. Operating Leases are reviewed on an ongoing basis by SOLAS.

Finance Lease Commitments

There were no Finance Leases.

> 14 Funding

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

> 15 Capital Commitments

At 31 December 2023 and December 2022, SOLAS had no capital commitments.

> 16 Contingent Liability

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

> 17 Related Party Disclosures

Related party personnel in SOLAS consist of the CEO and members of the Board of Directors. Total compensation paid to related party personnel, including Board members' fees and expenses and total CEO remuneration, amounted to €327,090 (2022: €221,980). A breakdown of remuneration and benefits paid to related party personnel is provided in notes 11(e) and 11(f).

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

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

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

> 18 National Apprenticeship Office

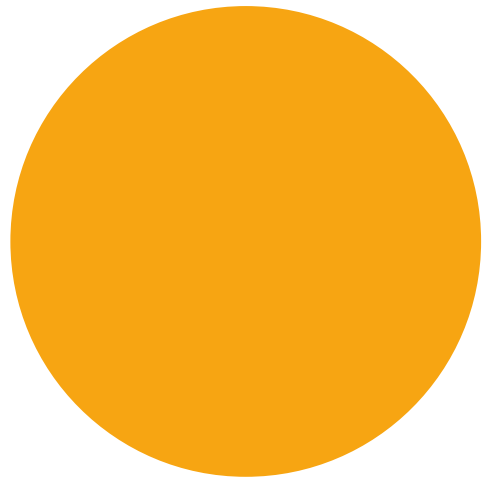
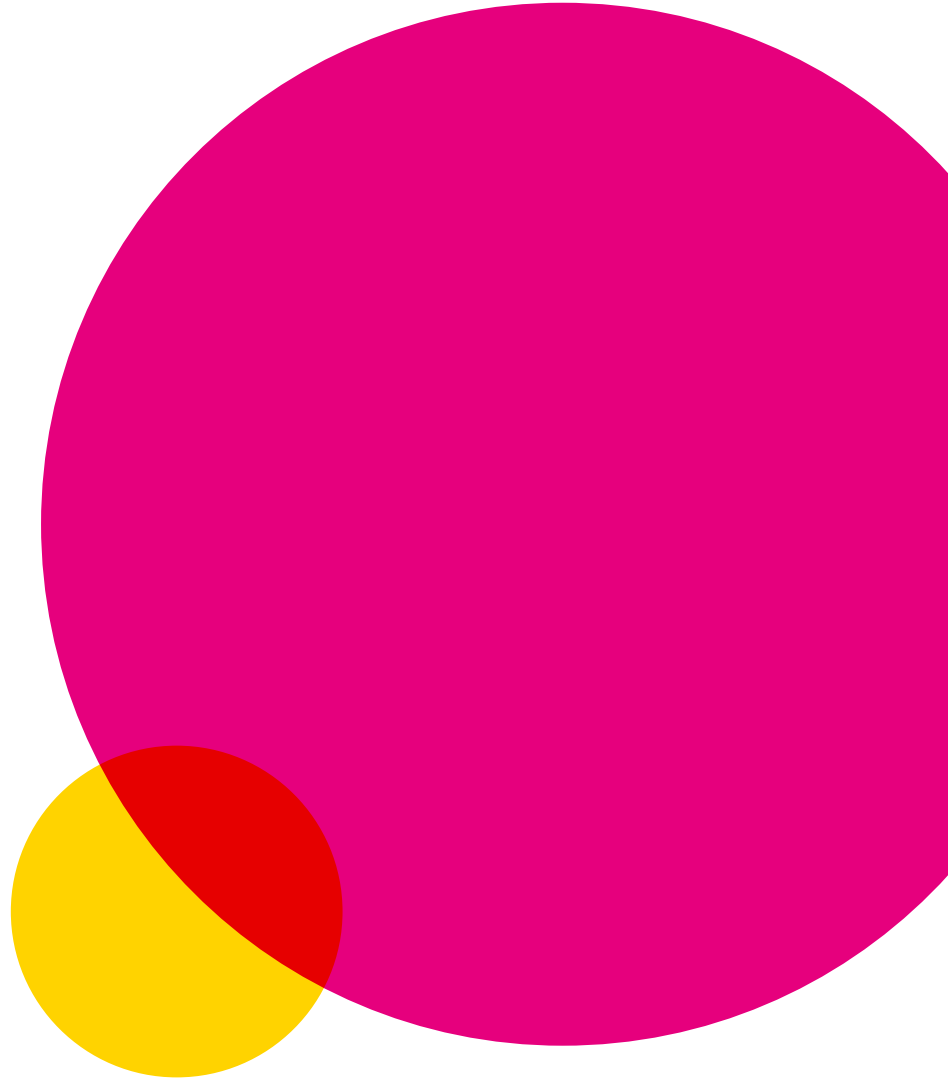
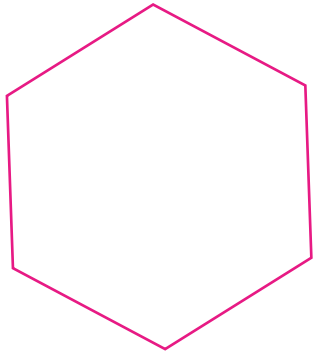
In January 2022, the National Apprenticeship Office (NAO) was formally established as part of the Action Plan for Apprenticeship 2021 – 2025, by the Minister for Further and Higher Education, Research, Innovation and Science. The NAO is managed jointly by the Higher Education Authority (HEA) and SOLAS.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

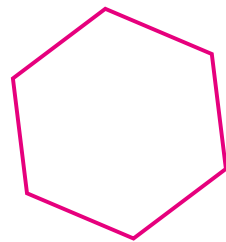
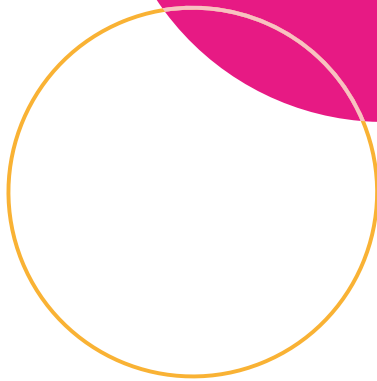
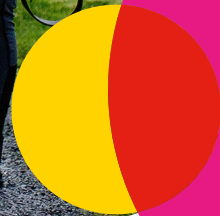
SOLAS expenditure related to the NAO is summarised below:

	Note	2023	2022
		€'000	€'000
Payroll	5	1,000	579
Overhead Costs	5	408	86
Programme Costs	6	1,356	750
Employer Grants	7(d)	5,351	891
Bursary Grants	7(d)	48	0
Development Grants	7(e)	175	274
Total Expenditure		8,338	2,580

> 19 Board Approval

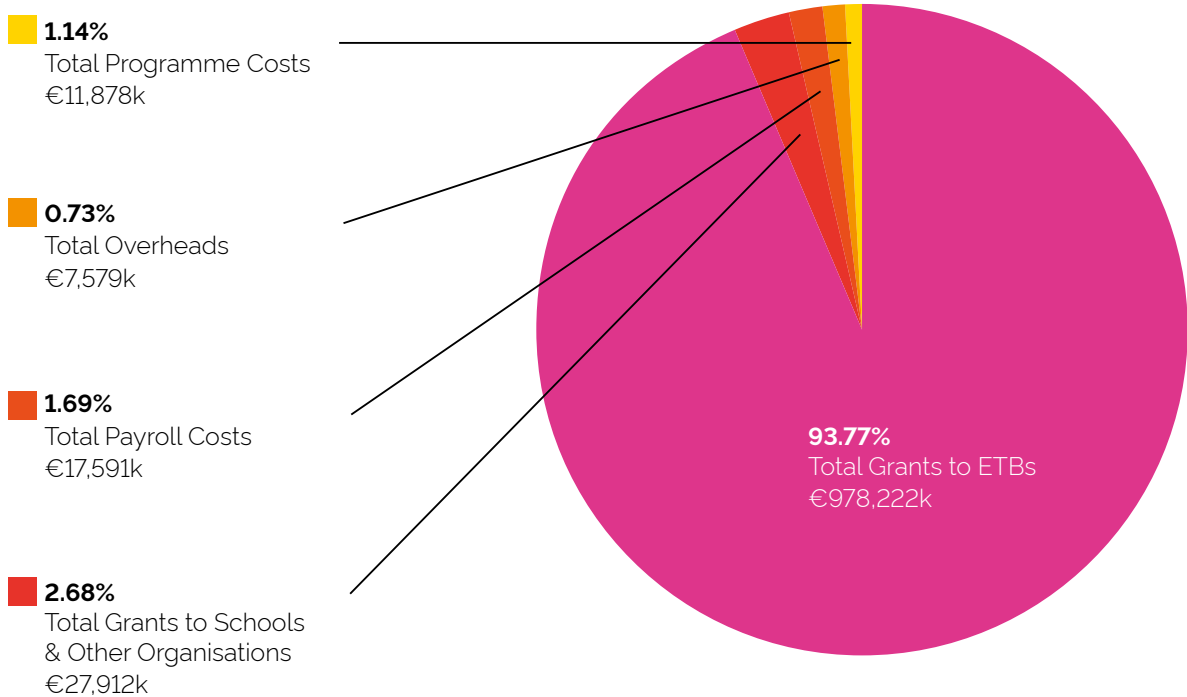
The Board approved the Financial Statements on 25 April, 2024.



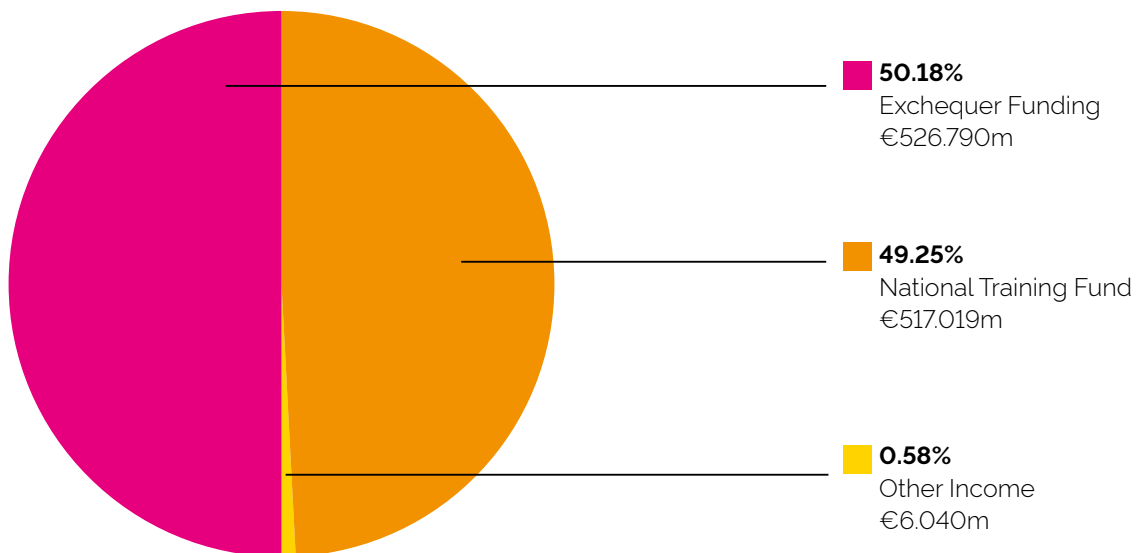


Additional Information

> 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	336	702	450	256	919	433
Adult Literacy	(56)	0	(37)	(235)	(83)	(138)
Adult Refugee Programme	0	0	(22)	0	0	488
Advocacy	0	0	0	0	16	0
Back To Education Initiative	1,146	2,292	1,614	1,181	4,151	2,872
Blackspot Support	0	0	103	47	229	97
Breacadh	0	0	0	8	0	277
Community Education	439	5,277	1,490	454	2,123	629
Co-operation Hours	838	8,162	3,316	0	1,672	2,757
Core Skills	0	0	0	0	0	0
Delivering Equality of Opportunity	(1)	0	0	(4)	0	0
English for Speakers of Other Languages	613	1,814	1,002	488	2,394	1,825
Further Education Operational Costs	748	2,560	2,558	1,289	1,302	1,897
Innovation Projects	72	455	75	(25)	62	30
Intensive Tuition Adult Basic Education	(3)	0	0	(31)	(19)	(1)
FE Literacy	1,348	5,936	3,332	1,592	2,460	2,793
Reach Fund	354	1,052	742	170	58	32
Funds for Students with Disabilities	205	590	681	19	323	102
Further Edu Pathways from School	119	0	0	35	0	39
Post Leaving Certificate	9,285	42,311	23,141	912	16,056	7,637
Technology Enhanced Learning FE	2	0	0	0	0	0
Vocational Training Opportunities Scheme	397	5,720	1,423	2,145	3,669	3,499
Workplace Education Fund	211	(6)	95	99	192	95
Youthreach	4,011	9,796	7,010	2,706	6,842	5,466
Total Further Education Grants	20,063	86,659	46,972	11,104	42,367	30,828

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
253	485	686	612	892	509	429	547	239	488	8,235
0	(51)	0	0	0	(41)	(60)	0	(62)	0	(763)
0	74	(8)	(6)	(6)	0	199	(20)	(7)	396	1,110
0	0	0	0	0	0	0	0	0	0	(5)
(5)	1,041	1,158	3,255	811	1,979	1,579	2,438	1,407	1,836	28,754
0	0	0	0	639	0	207	147	0	407	1,876
0	0	0	0	0	0	8	8	0	0	300
336	344	560	454	1,223	606	519	767	983	825	17,029
74	873	349	4,791	1,993	233	531	22	0	56	25,665
0	0	0	0	3,561	0	0	0	0	0	3,561
0	0	0	0	0	(4)	(1)	0	0	0	(9)
1,352	576	991	415	1,555	777	641	1,184	418	1,305	17,350
2,380	1,198	2,014	3,435	2,408	285	404	952	2,150	1,451	27,031
(4)	(128)	30	752	151	0	4,102	10	0	30	5,611
0	(5)	(5)	0	0	(8)	(1)	0	(4)	0	(76)
874	1,618	1,333	937	0	1,496	1,432	2,418	1,781	1,820	31,169
33	169	193	500	430	154	99	80	107	770	4,941
60	12	69	7	204	(16)	513	38	28	98	2,935
0	128	0	0	472	0	384	(25)	0	58	1,210
74	6,096	5,822	2,288	7,347	934	15,088	6,785	3,002	6,564	153,342
0	(40)	0	0	0	33	40	537	0	170	742
1,371	7,586	2,166	2,168	7,721	(107)	2,316	3,679	2,295	6,430	52,478
(1)	80	19	0	1,618	27	58	202	160	26	2,876
2,555	4,138	1,103	1,966	5,821	2,065	4,994	3,435	1,964	6,072	69,945
9,351	24,194	16,480	21,575	36,840	8,923	33,481	23,203	14,461	28,803	455,306

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

Education & Training Board	Cavan & Monaghan	City of Dublin	Cork	Donegal	Dublin & Dun Laoghaire	Galway & Roscommon
	€'000	€'000	€'000	€'000	€'000	€'000
Apprenticeship	1,616	12,982	16,449	4,457	10,038	6,762
Apprenticeship 2016+	839	2,065	1,552	0	873	897
Bridging Foundation	0	103	0	0	0	0
Community Training Centres	0	7,106	1,994	0	2,309	831
Employment Contracted	0	0	0	0	0	0
Employment Direct	0	0	0	0	0	0
Evening Courses	76	465	381	214	620	86
TR Green Skills Prgs	0	113	260	0	0	0
Justice Workshops	0	218	0	0	79	706
Local Training Initiatives	299	1,209	2,452	0	1,610	1,200
On-Line Blended Learning	702	0	(20)	0	276	168
Progression Contracted	0	0	0	0	0	0
Progression Direct	0	0	0	44	0	0
Recognition of Prior Learning	(3)	0	0	143	0	0
Skills Training	3,453	1,783	2,363	2,742	3,989	2,876
Skills to Advance	9	95	332	414	1,624	1,084
Specialist Training Providers	750	7,923	4,148	565	3,736	1,166
Technology Enhanced Learning TR	4	20	767	76	1	213
Traineeship	733	2,725	36	2,038	1,248	1,177
Training Operational Costs	3,374	8,685	7,148	4,070	10,136	5,260
Total Training Grants	11,853	45,493	37,862	14,764	36,537	22,426

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
7,380	178	3,806	3,200	16,826	6,646	13,431	8,790	5,446	20,345	138,354
638	(229)	284	185	2,199	41	726	1,771	343	570	12,753
902	20	63	0	0	0	2	0	0	390	1,479
900	1,040	2,585	1,814	2,890	2,127	751	1,749	2,484	2,133	30,711
2,365	0	0	0	0	0	0	0	0	0	2,365
6,132	0	0	0	0	0	0	0	0	0	6,132
985	34	0	0	603	372	31	529	245	719	5,361
0	0	0	3,263	775	0	0	406	0	358	5,175
0	0	0	0	29	32	0	0	0	0	1,064
0	170	466	529	407	185	1,121	1,497	1,077	1,912	14,132
0	17	0	0	0	(120)	20	0	0	22	1,065
(1)	0	0	0	0	0	0	0	0	0	(1)
2,987	0	0	0	0	0	0	0	0	0	3,031
0	0	6	0	133	64	0	0	0	0	343
270	2,417	1,529	1,830	3,082	3,173	1,513	916	3,190	3,259	38,384
164	1,069	486	1,410	1,207	182	2,340	1,329	572	1,469	13,785
2,640	2,404	383	1,580	2,944	2,210	2,344	2,622	868	1,956	38,237
0	5	40	0	308	84	54	(12)	0	0	1,559
0	1,561	107	3,149	3,917	77	584	2,660	366	1,321	21,699
4,836	2,201	1,514	3,558	10,519	3,606	6,289	4,599	2,670	7,102	85,567
30,198	10,888	11,268	20,519	45,837	18,677	29,205	26,854	17,259	41,556	421,196

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

Education & Training Board	Cavan & Monaghan	City of Dublin	Cork	Donegal	Dublin & Dun Laoghaire	Galway & Roscommon
	€'000	€'000	€'000	€'000	€'000	€'000
Cert. Authentication Quality	95	306	526	135	64	205
Combined Learner Support	282	391	487	173	100	545
Curriculum Development	15	50	(135)	59	0	(15)
External Psychological Support	0	0	0	0	0	0
Learner Information Grant	(1)	0	0	0	0	(6)
Learner Support Grants	(21)	0	(2)	(5)	0	0
Outdoor Education Centres	289	46	861	262	0	228
Promotion/Advertising FET	46	232	104	203	95	96
Technology Enhanced Learning FT	85	368	225	57	131	91
Operational Costs	1,445	2,717	2,629	1,863	1,415	1,315
Total FET Grants - Other	2,234	4,110	4,694	2,748	1,804	2,459

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

> Direct Provision of Funding (Further Education & Training Grants - Capital) 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
Capital Building (Further Ed.)	2,113	4,020	677	525	2,066	6,085
Capital Equipment (Further Ed.)	186	159	261	564	470	1,046
Devolved Capital	735	809	1,056	589	1,248	633
Total FET Grants - Capital	3,034	4,988	1,993	1,678	3,784	7,763

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
598	178	63	45	989	63	224	108	46	519	4,163
203	(28)	25	312	568	24	243	187	97	481	4,090
83	0	0	0	117	68	149	0	20	84	495
0	0	0	0	0	0	(1)	0	0	0	(1)
0	0	0	0	0	0	(8)	0	0	0	(15)
0	(18)	0	0	0	0	9	0	0	0	(37)
0	218	0	230	447	0	0	234	0	206	3,022
196	76	0	330	0	191	22	171	0	130	1,891
69	(11)	18	0	273	113	82	94	19	93	1,705
4,593	1,314	884	5,373	1,123	1,670	1,362	1,234	1,882	2,643	33,461
5,742	1,729	990	6,289	3,517	2,129	2,081	2,028	2,064	4,156	48,774

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
3,356	162	1,729	916	3,670	861	6,294	571	319	128	33,492
243	0	0	50	136	534	309	105	309	936	5,307
1,418	708	272	435	855	724	2,571	624	550	922	14,147
5,017	869	2,001	1,401	4,661	2,119	9,174	1,299	1,178	1,987	52,946

> Five Year Summary - Operating Grants to ETBs

Education & Training Board	Operating Grant 2019	Operating Grant 2020	Operating Grant 2021	Operating Grant 2022	Operating Grant 2023
	€'000	€'000	€'000	€'000	€'000
Cavan & Monaghan	17,239	27,667	25,993	30,761	34,150
City of Dublin	77,666	114,897	117,142	131,636	136,262
Cork	53,606	76,781	75,348	82,347	89,528
Donegal	21,830	23,823	23,542	26,105	28,616
Dublin & Dun Laoghaire	60,215	73,379	62,328	75,255	80,709
Galway & Roscommon	37,121	49,356	47,096	50,338	55,713
Kerry	29,581	33,229	37,272	42,745	45,290
Kildare & Wicklow	31,263	33,783	31,224	36,452	36,811
Kilkenny & Carlow	19,073	23,875	21,744	24,918	28,738
Laois & Offaly	20,705	29,258	33,516	41,382	48,383
Limerick & Clare	57,147	67,103	69,099	77,964	86,194
Longford & Westmeath	24,769	25,865	24,059	30,222	29,729
Louth & Meath	29,741	46,364	46,654	53,649	64,767
Mayo, Sligo & Leitrim	33,276	42,451	37,986	48,575	52,086
Tipperary	22,287	28,402	25,454	30,436	33,785
Waterford & Wexford	58,034	61,866	60,103	66,624	74,515
Total	593,553	758,100	738,560	849,409	925,276

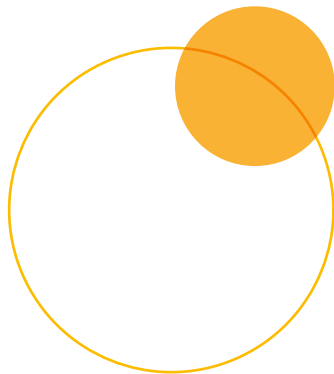
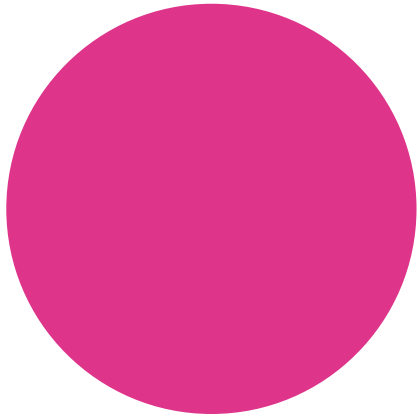
> Five Year Summary - Capital Grants to ETBs

Education & Training Board	Capital Grant 2019	Capital Grant 2020	Capital Grant 2021	Capital Grant 2022	Capital Grant 2023
	€'000	€'000	€'000	€'000	€'000
Cavan & Monaghan	1,395	859	551	5,591	3,034
City of Dublin	868	1,312	1,350	1,498	4,988
Cork	1,098	870	1,231	2,506	1,993
Donegal	588	591	650	765	1,678
Dublin & Dun Laoghaire	634	1,160	474	2,756	3,784
Galway & Roscommon	717	1,476	6,115	727	7,763
Kerry	746	527	1,424	1,138	5,017
Kildare & Wicklow	507	615	51	857	869
Kilkenny & Carlow	264	266	203	435	2,001
Laois & Offaly	1,000	719	645	435	1,401
Limerick & Clare	760	1,306	1,583	1,840	4,661
Longford & Westmeath	787	1,301	532	726	2,119
Louth & Meath	1,038	2,018	3,254	20,508	9,174
Mayo, Sligo & Leitrim	792	1,007	1,108	2,130	1,299
Tipperary	453	1,066	332	1,201	1,178
Waterford & Wexford	853	1,682	1,119	783	1,987
Total	12,500	16,775	20,622	43,896	52,946

> Five Year SOLAS Financial Summary

	2019	2020	2021	2022	2023
	€'000	€'000	€'000	€'000	€'000
Statement of Income and Expenditure					
Total Income	661,311	837,284	833,698	976,610	1,072,208
Expenditure					
Payroll Costs SOLAS	13,424	13,590	14,164	15,204	17,591
Overheads SOLAS	7,309	6,824	6,168	6,915	7,579
SOLAS Operational Cost	20,733	20,414	20,332	22,119	25,170
Retirement Benefit Costs	13,930	9,650	6,690	10,360	20,670
Programme Costs	7,160	8,240	9,000	9,009	11,878
Grants to Education and Training Boards	606,053	774,875	759,182	893,305	978,222
Grants to VSCCS *	598	1,471	3,966	4,210	4,409
Grants to Organisations in the FET sector	7,543	8,489	10,256	12,656	12,557
Apprenticeship Grants to Employers and Others		2,090	10,389	10,816	6,955
Grants to Consortia & Coordinating Bodies	1,773	1,962	3,466	2,811	3,128
Grants in relation to ALL ~ Strategy					862
Total Expenditure	657,790	827,191	823,281	965,286	1,063,851
Surplus	3,521	10,093	10,417	11,324	8,357
Less Refund to DFHERIS	3,144	3,521	10,093	10,417	9,555
Net Movement for Year	377	6,572	324	907	(1,198)
Revenue Reserves b/f	3,166	3,543	10,115	10,439	11,346
Revenue Reserves c/f	3,543	10,115	10,439	11,346	10,148
Statement of Financial Position					
Fixed Assets	1,017	924	647	422	449
Net Current Assets	3,768	10,226	10,857	11,946	10,600
	4,785	11,150	11,504	12,368	11,049
Financed by:					
Capital Account	225	111	418	600	452
Capital Reserves	1,017	924	647	422	449
Revenue Reserve	3,543	10,115	10,439	11,346	10,148
Total	4,785	11,150	11,504	12,368	11,049

* Voluntary Secondary and Community and Comprehensive Schools



Appendices

> Appendix 1

SOLAS Board Committees 2023

National Apprenticeship Appeals and Recognition of Prior Learning Committee Membership (4 meetings in 2023)

Patricia Cassells	Chairperson
Paddy Kavanagh	Technical Engineering & Electrical Trade Union (TEEU)
David Nicholson	Dun Laoghaire Further Education Institute
Tommy Flaherty	BAM Group
Trevor Sinnott	Waterford-Wexford Education and Training Board (W/WETB)
Bryan Redmond	Independent Representative (formerly SOLAS – Retired)
Owen O'Donnell	Kerry Education and Training Board (KETB)
Sinead O'Neill	SOLAS
Brian Keogh	SOLAS Secretariat (November 2023)

Changes in 2023

- Joanne Morrissey moved to another unit in SOLAS

> Appendix 2

Table 1

Apprenticeships available in Ireland at end 2023	
Agriculture and Horticulture	
1	Arboriculture
2	Farm Manager
3	Farm Technician
4	Horticulture
5	Sportsturf Management
Biopharma	
6	Laboratory Analyst
7	Laboratory Technician
Construction	
8	Advanced Quantity Surveyor
9	Brick and Stonelaying
10	Carpentry and Joinery
11	Geo-Driller
12	Painting and Decorating
13	Plastering
14	Plumbing
15	Scaffolding
16	Stonecutting and Stonemasonry
17	Wood Manufacturing and Finishing
Electrical	
18	Aircraft Mechanics
19	Electrical
20	Electrical Instrumentation
21	Electronic Security Systems
22	Industrial Electrical Engineer
23	Instrumentation
24	Refrigeration and Air Conditioning
Engineering	
25	Civil Engineering Technician
26	Civil Engineer

Apprenticeships available in Ireland at end 2023

27 Engineering Services Management

28 Equipment Systems Engineer

29 Farriery

30 Industrial Insulation

31 Lean Sigma Manager

32 M.A.M.F.

33 Manufacturing Engineering

34 Manufacturing Technology

35 Metal Fabrication

36 OEM Engineer

37 Pipefitting

38 Principle Engineer

39 Polymer Processing Technology

40 Principal Engineer

41 Sheet Metalworking

42 Toolmaking

43 Wind Turbine Maintenance Technician

Finance

43 Accounting Technician

44 International Financial Services Associate

45 International Financial Services Specialist

Hair

46 Hairdressing

Healthcare

47 Advanced Healthcare Assistant Practitioner

Hospitality & Food

48 Bar Manager

49 Butcher

50 Chef de Partie

51 Commis Chef

Apprenticeships available in Ireland at end 2023

52 Sous Chef

ICT

53 CGI Technical Artist (Animation, Games, VFX)

54 Computer Network Associate

55 Cybersecurity

56 Cybersecurity Practitioner

57 Software Development Associate

58 Telecommunications and Data Network Engineering Technician

Insurance

59 Insurance Practitioner

Logistics

60 Logistics Associate

61 Supply Chain Associate

62 Supply Chain Manager

63 Supply Chain Specialist

64 Transport Operations and Commercial Driving

Motor

65 Agricultural Mechanics

66 Construction Plant Fitting

67 Heavy Vehicle Mechanics

68 Motor Mechanics

69 Vehicle Body Repairs

Property Services

70 Auctioneering and Property Services

Recruitment

71 Recruitment Executive

Sales

72 Retail Supervision

73 Sales

Table 2

Apprentice Registrations 2023 Craft Apprenticeships	
	Dec-23
Craft Apprenticeships	YTD
Construction	
Brick and Stonelaying	66
Carpentry and Joinery	711
Painting and Decorating	17
Plastering	30
Plumbing	739
Stonecutting and Stonemasonry	2
Wood Manufacturing and Finishing	123
Total	1,688
Electrical	
Aircraft Mechanics	69
Electrical	2,837
Electrical Instrumentation	143
Electronic Security Systems	63
Instrumentation	20
Refrigeration and Air Conditioning	174
Total	3,306
Engineering	
Farriery	3
Industrial Insulation	12
M.A.M.F	202
Metal Fabrication	259
Pipefitting	108
Sheet Metalworking	32
Toolmaking	58
Total	674

Apprentice Registrations 2023 Craft Apprenticeships

Motor

Agricultural Mechanics	65
Construction Plant Fitting	97
Heavy Vehicle Mechanics	232
Motor Mechanics	482
Vehicle Body Repairs	44

Total 920

Grand Total 6,588

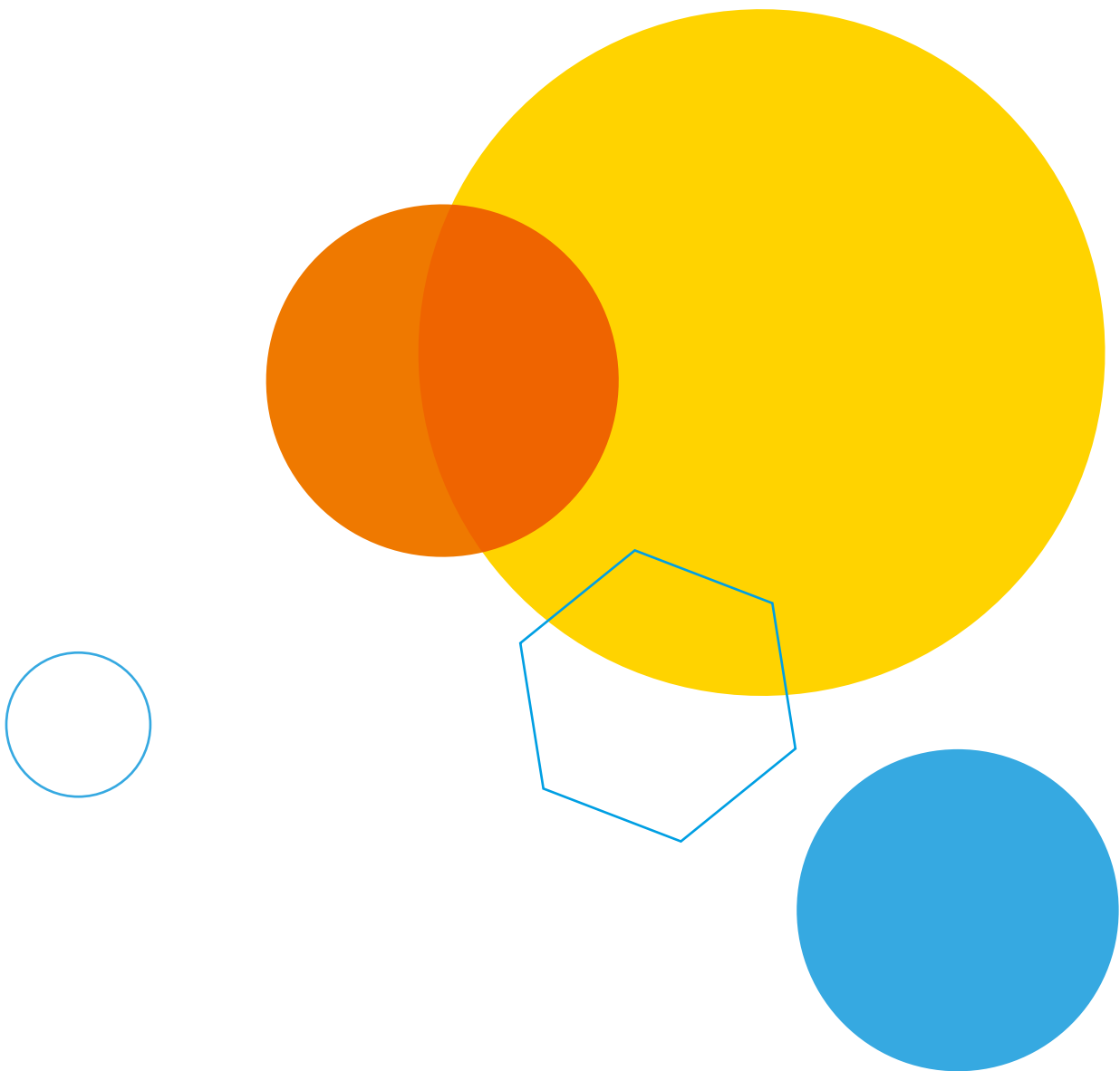


Table 3

Apprentice Registrations 2023 Consortia Led Apprenticeships	
Apprenticeships	Dec-23
Agriculture and Horticulture	
Arboriculture	12
Farm Manager	11
Farm Technician	14
Horticulture	16
Sportsturf Management	27
Total	80
Biopharma	
Laboratory Analyst	42
Laboratory Technician	29
Total	71
Construction	
Advanced Quantity Surveyor	0
Geo Driller	0
Scaffolding	18
Total	18
Electrical	
Industrial Electrical Engineer	32
Total	32
Engineering	
Civil Engineer	35
Civil Engineering Technician	9
Engineering Services Management	17
Equipment Systems Engineer	0
Lean Sigma Manager	48

Manufacturing Engineer (Level 7)	48
Manufacturing Technology (Level 6)	79
OEM Engineer	30
Polymer Processing Technology	15
Principal Engineer	15
Wind Turbine Maintenance Technician	14
Total	310

Finance	
Accounting Technician	188
International Financial Services Associate	32
International Financial Services Specialist	14
Total	234

Hair	
Hairdressing	237
Total	237

Healthcare	
Advanced Healthcare Assistant Practitioner	3
Total	3

Hospitality & Food	
Bar Manager	56
Butcher	27
Chef De Partie	16
Commis Chef	73
Sous Chef	0
Total	172

ICT	
CGI Technical Artist	0
Compute Network Associate	55
Cybersecurity	35
Cybersecurity Practitioner	0
Software Development Associate	90
Telecommunications and Data Network Engineering Technician	83
Total	263

Insurance	
Insurance Practitioner	141
Total	141

Logistics	
Logistics Associate	74
Supply Chain Associate	29
Supply Chain Manager	30
Supply Chain Specialist	21
Transport Operations and Commercial Driving	18
Total	172

Property Services	
Auctioneering and Property Services	148
Total	148

Recruitment	
Recruitment Executive	18
Total	18

Sales	
Retail Supervision	125
Sales	100
Total	225
Grand Total	2,124

Table 4

Apprentice Registrations Craft Apprenticeships 2013 – 2023											
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Construction											
Brick and Stonelaying	3	20	26	52	60	81	80	56	148	72	66
Carpentry and Joinery	99	185	291	399	443	591	597	563	847	713	711
Painting and Decorating	8	11	19	27	44	30	31	24	43	23	17
Plastering	8	9	7	18	34	29	36	20	38	31	30
Plumbing	241	318	289	345	532	653	628	560	875	792	739
Stonecutting and Stonemasonry		16	13	2	8	7	3	3	9	8	2
Wood Manufacturing and Finishing	21	23	48	71	59	95	102	75	155	144	123
Total	380	582	693	914	1,180	1,486	1,477	1,301	2,115	1,783	1,688
Electrical											
Aircraft Mechanics	40	33	34	39	53	74	72	50	55	62	69
Electrical	522	845	956	1,343	1,705	1,841	1,949	1,740	2,748	2,648	2,837
Electrical Instrumentation	46	85	83	106	120	108	125	62	103	120	143
Electronic Security Systems	12	16	28	28	72	65	76	45	61	86	63
Instrumentation	6	10	8	10	20	17	16	11	12	13	20
Refrigeration and Air Conditioning	49	62	75	79	106	119	122	73	142	152	174
Total	675	1,051	1,184	1,605	2,076	2,224	2,360	1,981	3,121	3,081	3,306

Apprentice Registrations Craft Apprenticeships 2013 – 2023

Engineering											
M.A.M.F.	127	174	153	163	183	180	199	142	221	203	202
Farriery	5	4	7	5	6	9	5	0	6	8	3
Industrial Insulation	5	10	13	10	21	19	20	23	22	16	12
Metal Fabrication	145	176	198	186	224	234	266	198	340	252	259
Pipefitting				33	25	49	76	52	98	114	108
Sheet Metalworking	18	23	38	40	53	70	57	41	63	42	32
Toolmaking	81	66	62	66	65	79	61	48	52	48	58
Total	381	453	508	503	577	640	684	504	802	683	674
Motor											
Agricultural Mechanics	36	38	59	43	45	41	44	52	90	58	65
Construction Plant Fitting	54	56	77	59	86	71	73	63	81	73	97
Heavy Vehicle Mechanics	101	145	154	136	143	176	174	135	194	162	232
Motor Mechanics	267	325	423	420	353	380	408	310	502	431	482
Vehicle Body Repairs	27	40	47	58	46	40	51	31	50	28	44
Total	485	604	760	716	673	708	750	591	917	752	920
Grand Total	1,929	2,698	3,153	3,742	4,508	5,058	5,271	4,377	6,955	6,299	6,588

Table 5

Apprentice Registrations Consortia Led Apprenticeships 2016 – 2023								
Apprenticeships	2016	2017	2018	2019	2020	2021	2022	2023
Agriculture and Horticulture								
Arboriculture					3	31	13	12
Farm Manager								11
Farm Technician								14
Horticulture								16
Sportsturf Management								27
Total			-	-	3	31	13	80
Biopharma								
Laboratory Analyst			2	21	18	18	14	42
Laboratory Technician			14	10	12	10	37	29
Total			16	31	30	28	51	71
Construction								
Advanced Quantity Surveyor								0
Geo Driller				2	18	7	8	0
Scaffolding						37	29	18
Total				2	18	44	37	18
Electrical								
Industrial Electrical Engineer	12	19	25	28	30	20	42	32
Total	12	19	25	28	30	20	42	32
Engineering								
Civil Engineer								35
Civil Engineering Technician								9
Engineering Services Management				10	17	34	22	17
Equipment Systems Engineer						6	5	0
Lean Sigma Manager					39	52	43	48

Manufacturing Engineer (Level 7)	36	20	27	20	53	48	48
Manufacturing Technology (Level 6)	40	34	29	30	42	90	79
OEM Engineer			11	16	14	20	30
Polymer Processing Technology	25	15	13	11	14	17	15
Principal Engineer				5	8	4	15
Wind Turbine Maintenance Technician						14	14
Total	101	69	14	14	223	263	234

Finance							
Accounting Technician	71	88	124	96	163	170	188
International Financial Services Associate	15	11	9	17	16	34	32
International Financial Services Specialist	18	10	12	18	23	21	14
Total	104	109	145	131	202	225	234

Hair							
Hairdressing			14	84	182	213	237
Total			14	84	182	213	237

Healthcare							
Advance Healthcare Assistant Practitioner					68	7	3
Total					68	7	3

Hospitality & Food							
Bar Manager						115	56
Butcher		7	37	10	51	27	27
Chef De Partie		31	40	5	35	9	16
Commis Chef	25	112	62	16	75	102	73
Sous Chef			5	3	11	1	0
Total	25	150	144	34	172	254	172

ICT								
CGI Technical Artist					7			0
Computer Network Associate			22	44	22	11	33	55
Cybersecurity				13	30	6	53	35
Cybersecurity Practitioner							2	0
Software Development Associate			39	66	42	53	148	90
Telecommunications and Data Network Engineering Technician				50	31	37	29	83
Total			61	180	125	107	265	263

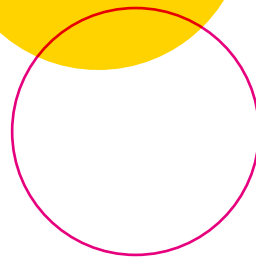
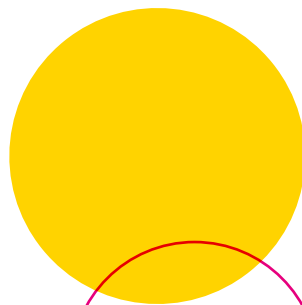
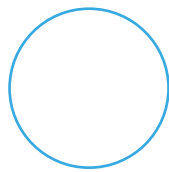
Insurance								
Insurance Practitioner	67	86	80	70	49	75	105	141
Total	67	86	80	70	49	75	105	141

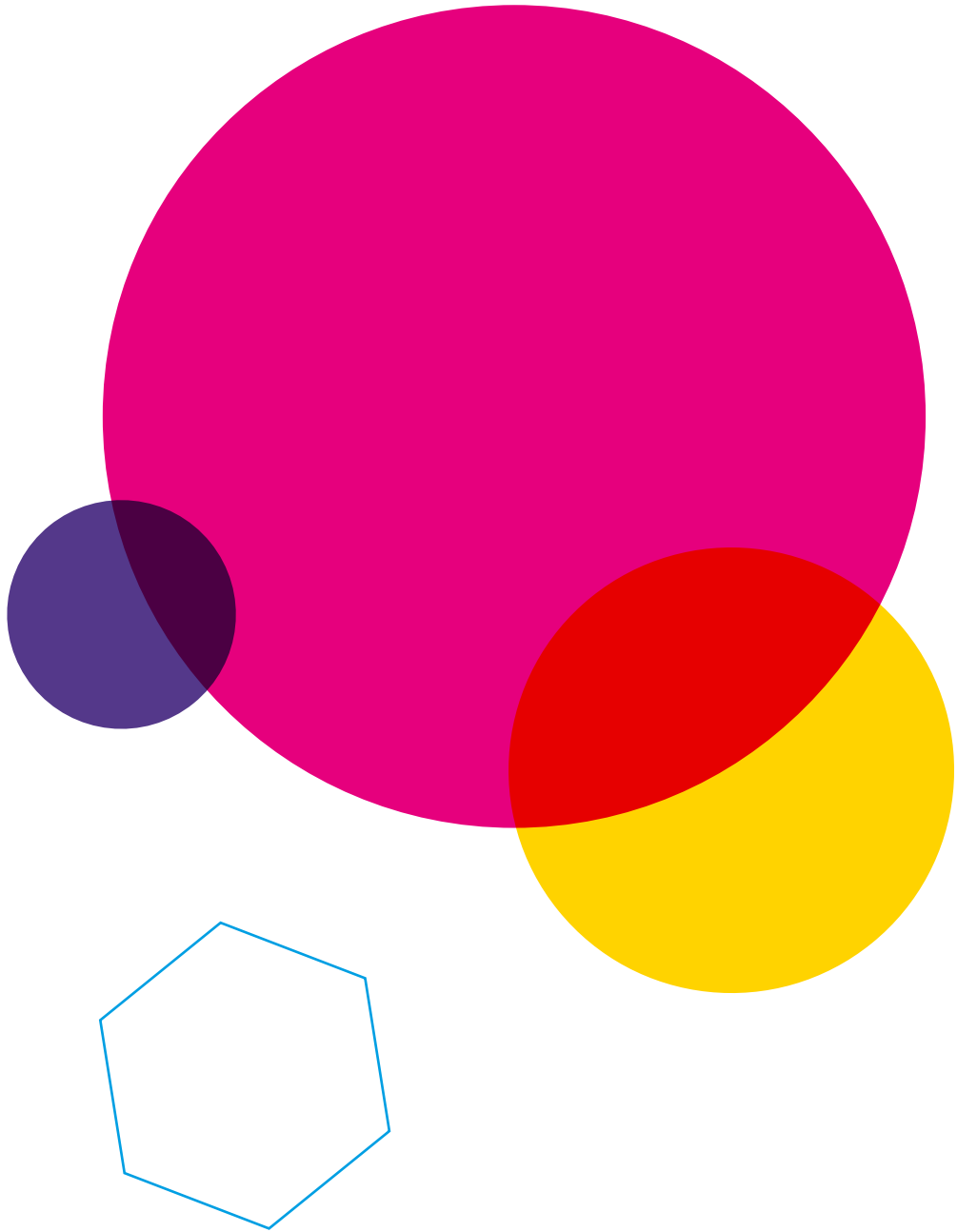
Logistics								
Logistics Associate			27	34	53	74	79	74
Supply Chain Associate						13	15	29
Supply Chain Manager					11	36	6	30
Supply Chain Specialist					10	22	15	21
Transport Operations and Commercial Driving							21	18
Total			27	34	74	145	136	172

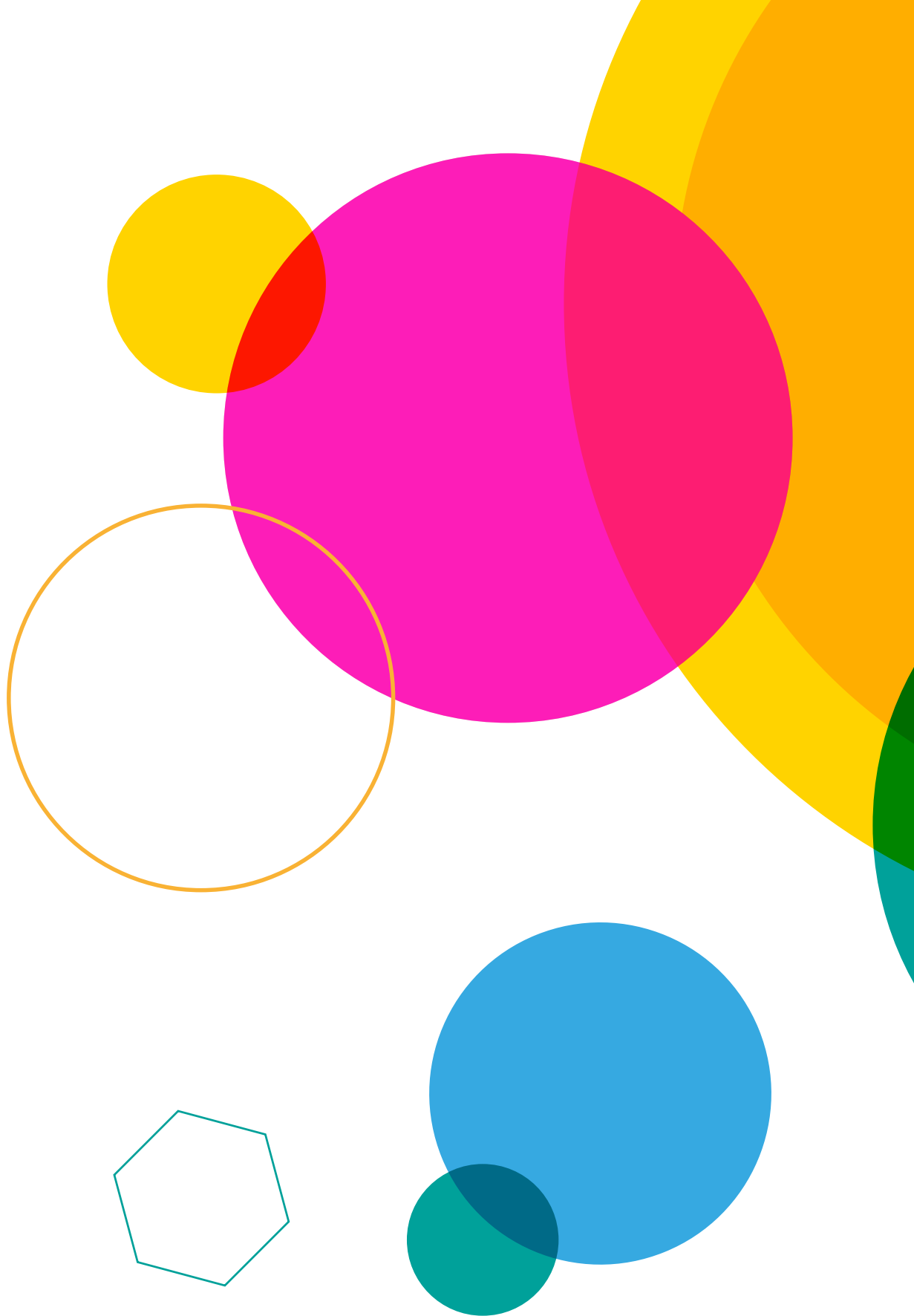
Property Services								
Auctioneering and Property Services			53	92	75	138	140	148
Total			53	92	75	138	140	148

Recruitment								
Recruitment Executive					27	24	37	18
Total					27	24	37	18

Sales								
Retail Supervision				76	101	142	161	125
Sales					30	51	38	100
Total				76	131	193	199	225
Grand Total	79	335	590	906	949	1,652	1,987	2,124







**SOLAS – An tSeirbhís Oideachais
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