

Annual Report and Accounts 2024





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 2024 to 31st December 2024.

Official Languages (Amendment) Act 2021

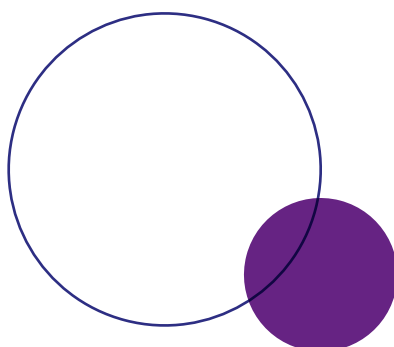
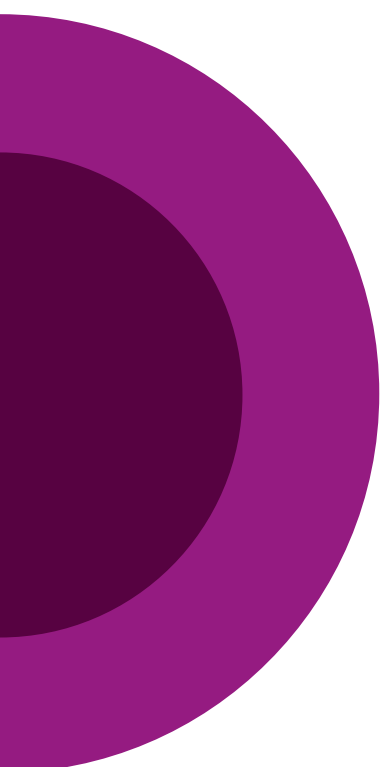
This Annual Report is published simultaneously in each of the official languages. SOLAS, the Further Education and Training Authority, is responsible for funding, planning and coordinating FET programmes. All programmes are either funded or co-funded by the Irish Government. Some programmes are co-funded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





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Chairperson's Foreword

I am pleased to submit SOLAS' eleventh Annual Report, covering the period from 1st January 2024 to 31st December 2024.

For SOLAS and our Education and Training Board (ETB) partners, 2024 was another year of strong growth right across the Further Education and Training (FET) sector with 1 in 10 adults in Ireland (approx. 439,000 people) engaging in FET programmes, apprenticeships, or construction skills schemes during the year.

During 2024, the FET learner base or the number of unique individuals doing a FET programme stood at almost 230,000 (excluding eCollege) which represents growth of 4.5% on the previous year. This means the learner base has expanded by 27% in the last two years. Included in the 2024 figures are almost 27,000 employees who upskilled via Skills to Advance, up almost 8% on 2023 and we experienced an almost 50% increase in the number of enrolments in eCollege, our online learning portal to almost 37,000.

The outcomes data for 2024 provides clear evidence that FET is attracting a greater share of learners including school leavers, is serving as a resource for everyone to upskill and reskill throughout their lives and careers and is becoming the go-to place for the development of specialist skills for some of Ireland's critical industries.

Conclusion of FET Strategy 2020-2024

2024 was the final year of the five-year Future FET: Transforming Learning - National FET Strategy. Throughout its lifetime, SOLAS and our partners, the 16 ETBs, have been on an incredible journey of transformation, growth, and reform. This includes important progress on how FET is delivered, widening participation to those most marginalised in our communities and ensuring that FET becomes a valuable and recognised learning pathway in Ireland.

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.

From early 2024, a wide-ranging consultation with stakeholders on the development of the next FET strategy began. Over 800 learners and a diverse range of stakeholders provided their insights into the priorities for the next strategy. We look forward to its finalisation and publication.

Some of the key significant achievements made during 2024 include:

Investment in FET Capital Infrastructure

There were record levels of capital investment in FET in 2024, with six flagship FET College of the Future projects moved to design stage. These new colleges – in Bray, Cavan, Clonmel, Cork, Kilkenny, and Newcastle West – will serve as beacons of learning and enterprise in their communities, driving lifelong learning and workforce transformation, and providing the flexible upskilling and re-skilling we will all need to respond to this fast-changing world. A second set of project proposals will be considered in early 2025.

Apprenticeship

Working in partnership with the Higher Education Authority (HEA) to manage the National Apprenticeship Office, we saw a record 9,352 new apprentices registered in 2024 and phase 2 craft apprenticeship capacity expanding by 45% in a single year. At the end of the year, the overall apprenticeship population stood at 29,772 across the 77 different apprenticeship offerings with close to 10,000 apprentice employers with apprentices working for them. Work is also continuing on the implementation of a plan to realise a single, integrated apprenticeship system, which will be a key focus for 2025.

FET for Enterprise

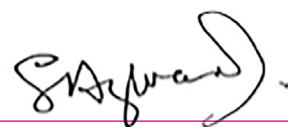
FET continued to become a go-to place for enterprise, with almost 27,000 employees upskilling through Skills to Advance in 2024 (and over 83,000 since the initiative began). At the start of last year, a new suite of stackable micro qualifications was launched and later in the year, an exciting new funded partnership with Enterprise Ireland was also launched, to expand access to companies, with particular targeting of the clients of Local Enterprise Offices.

In 2024, we filled all vacancies on the SOLAS Board. We were delighted to welcome five new Board members, Dearbháil Lawless in April, Jim Meade and Michael Murphy in May, and Patrick Atkinson and Susan Colley-Doyle in July. Three Board members also departed from the Board during the year as their terms of office concluded. I would like to extend my sincere gratitude to Niamh O'Reilly, Paul Cremmins and Yvonne McNulty for all of their work and support during their time on the Board.

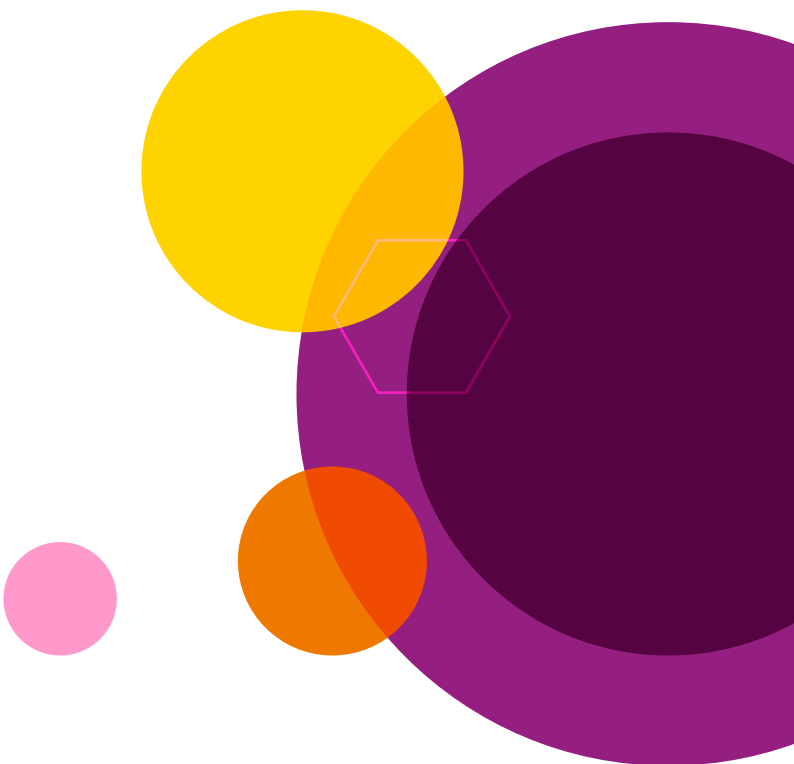
We also welcomed Andrew Brownlee's reappointment as CEO of SOLAS for a second term. Since his appointment in 2019, Andrew has led an ambitious strategy to drive change across the FET system. The Board and I look forward to continuing to work with Andrew as Chief Executive as we support the quality delivery of FET in Ireland. This includes working with Government, ETBs and other partners to raise awareness of FET options, diversifying FET provision, offering a consistent quality learner experience, and driving demand via a stronger identity.

I would like to extend my gratitude to both James Lawless, Minister for Further and Higher Education, Research, Innovation and Science and former Minister Patrick O'Donovan, as well as the officials from the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) for their insight, direction, and support.

On behalf of the Board, we look forward to continuing to provide strategic advice, support and guidance to SOLAS in 2025 as we work together to sustain the momentum, further grow the reach and impact of FET and shape the strategy for FET in Ireland over the next five years.

A handwritten signature in black ink, reading 'Seán Aylward'.

Seán Aylward
Chairperson of the Board



CEO's Foreword

2024 saw us continue our programme of reform and performance improvement to ensure that we could deliver **a more strategic, visible and integrated FET sector** offering learning opportunities for everyone in Ireland.

As a collective we have achieved a great deal in relation to the transformation agenda. We have driven change and reform across the FET system – providing easier access; simplified pathways; a consistent learner experience; and a stronger identity, whilst empowering ETBs to respond to skills gaps at local level.

It's not just a story of growth and transformation but of real impact, solidified by the consistent delivery of our national FET system performance targets on **widening participation**, where more people from key target cohorts than ever before took 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 has a currency and relevance for industry and further afield.

By the end of 2024, we were at a stage where a greater share of school leavers are choosing FET and apprenticeships as a first destination; where there are clear, accessible pathways between FET and higher education; and where FET is becoming the go-to place for upskilling and re-skilling, and a resource that can respond to the critical skills needs in Ireland.

2024 highlights include:

- **Construction and green skills:** Over 140,000 cards have been issued across our construction skills schemes, supporting the workforce in this critical industry, with almost 6,500 trained in essential zero-emission, building and retrofitting skills by the end of 2024. A new national FET green-skills strategy 2030 was also

produced, which maps out the provision and skills required for taking effective climate action and positioning Ireland as a leader in emerging green industries and occupations.

- **Adult Literacy for Life:** The vision for Adult Literacy for Life (ALL) is coming to fruition, with real progress on linking education to health, social protection, local government, community development, and family services at local, regional, and national levels. The national and regional infrastructure is now in place to effect real change in this regard, with regional coordinators, coalitions, and action plans in place to drive and monitor progress.
- **School leaver choices and tertiary pathways:** Our aim throughout the last five years has been to 'move the dial' on school leaver choices and to show the value of alternative pathways. Major growth in demand for post-Leaving Certificate (PLC), apprenticeship, and new tertiary degree programmes in 2024 means that since 2019 there has been an almost 12% increase in those choosing alternative pathways to direct university entry.
- **Strategic impact:** There has been ongoing transformation across the FET system, with funding model reform, consistent learner support, and a new community education framework. Over the period 2022–2024, national system targets were met for widening participation, progression through FET, certification of transversal skills, employee upskilling, tailored re-skilling support for the unemployed, lifelong learning participation, literacy provision, and delivery of critical skills needs.

We must continue to be loud and proud about what makes FET so distinct from other education routes – it is for everyone regardless of your level of formal education, it is available in every community in Ireland and will offer you a pathway to take you as far as you want to go.

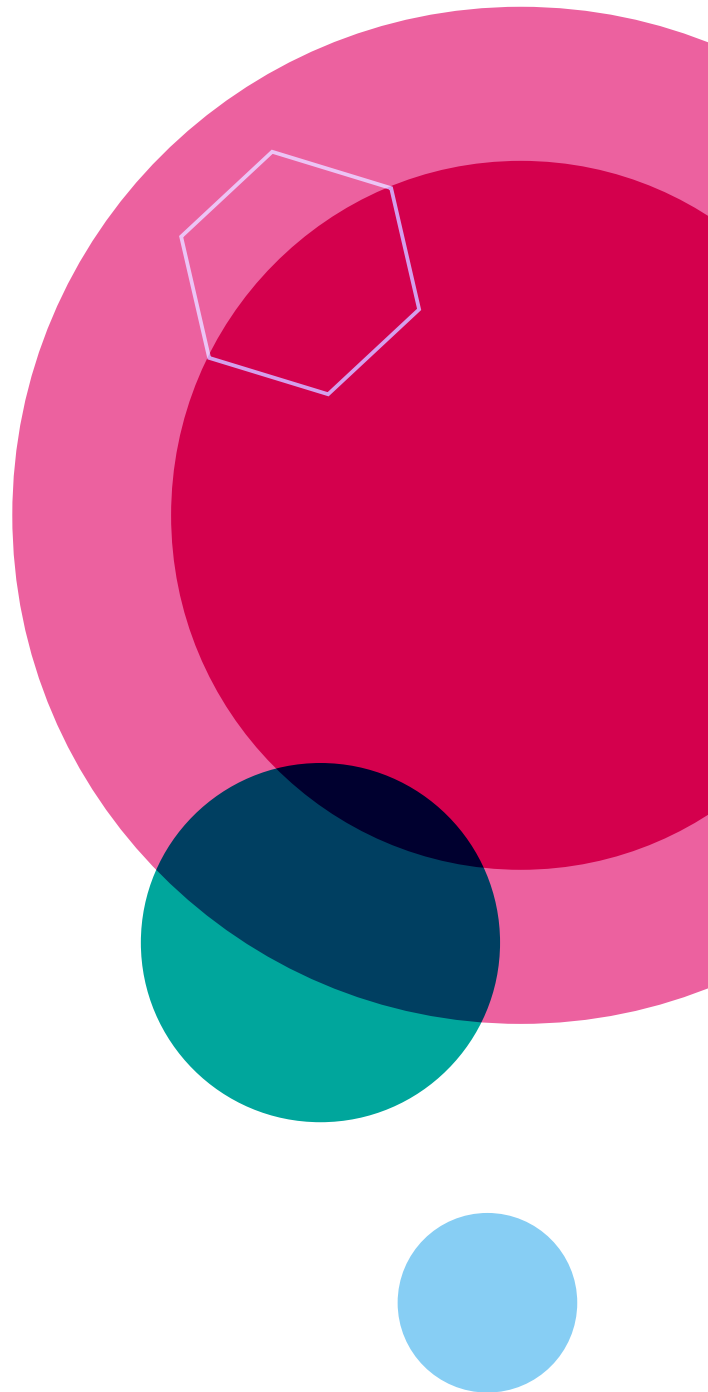
Whilst SOLAS has led the transformation and change in the FET sector, none of this is possible without the collaboration and support that we receive from the hard-working and passionate people working across the FET system. Ultimately, we are all working towards a common goal which is to ensure FET learners 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 Department of Further and Higher Education, Research, Innovation and Science, Education and Training Boards Ireland (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 continuing to work together in 2025 so we can take FET and apprenticeships to even greater heights, where it becomes valued as an essential piece of national infrastructure in the same way that housing, transport, or health is valued.



A handwritten signature in black ink that reads "Andrew Brownlee". The signature is fluid and cursive, written over a thin horizontal line.

Andrew Brownlee
CEO





About SOLAS

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

Our Vision: To power the potential of individuals, communities and enterprises through lifelong learning and workforce transformation.

Our Ambition: With one-in-ten adults now impacted in some way by the learning supported by SOLAS (approx 439,000), 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 2024

SOLAS made significant progress in key areas in 2024. FET and apprenticeships continued to reach new heights, with 2024 marking the second year of substantial growth, resulting in the learner base across the 16 ETBs expanding by a quarter since the end of 2022.

At the start of the year, an exciting new FET for enterprise offering - [FET micro-qualifications](#) were launched under the national **Skills to Advance** initiative. In 2024 alone, almost 27,000 employees upskilled through Skills to Advance, and over 83,000 learners have taken part in the initiative since it commenced in 2019. **eCollege**, the national FET online learning platform, saw substantial growth for both upskilling and lifelong learning opportunities, with almost 37,000 enrolments in eCollege in 2024, an increase of almost 50% from 2023.

The **National Apprenticeship Office (NAO)** continued to support the delivery of the Action Plan for Apprenticeship 2021-2025. The NAO made great progress in achieving ambitious targets with a record number (9,352) of new apprentices registered and phase 2 craft apprenticeship capacity expanding by 45% in a single year. As 2024 ended, there were 77 different apprenticeship offerings, and close to 10,000 apprentice employers with apprentices working for them.

A pivotal moment for FET in 2024 was the launch of the [Community Education Framework](#), which solidified SOLAS' commitment to ensuring a more consistent approach to SOLAS funded community education and to implementing structures to support innovative ideas and best practice. The **Adult Literacy for Life (ALL)** programme office made great progress on linking adult literacy education to health, social protection, local government, community development and family services at local, regional and national levels.

Ukrainian Response: The FET sector continued to work together in 2024 to support Ukrainians to integrate into Irish communities by improving their access to learning programmes such as English for Speakers of Other Languages (ESOL), adult literacy and other further education and training programmes. Since the 1st of March 2022, FET has provided 155,698 places and supported 45,912 unique learners in FET that were Ukrainian nationals or had Temporary Protection.

Green Skills 2030, the First National FET Strategy was launched by SOLAS in October 2024 together with key ETB partners, while the **construction, quality and climate strategy unit** focused on the expansion of national FET provision in both green skills and future construction skills in line with key Government policies relating to climate and housing.

In November, we celebrated the publication of the **20th Edition of the National Skills Bulletin** by our Skills and Labour Market Research Unit.

As 2024 came to a close, the **National FET System Performance Targets** were successfully delivered during the 2022–2024 period, and funding model reform was implemented throughout the 16 ETBs, ensuring that resourcing of FET and apprenticeship would be directly linked to outcomes. A major programme of capital investment supported the evolution of **FET Colleges of the Future**, whereby six FET Colleges of the Future capital projects moved on to the next stage of development in December 2024.

SOLAS has led a range of initiatives that have been central to transforming the culture over the past six years. This work has contributed towards our ambition to become one of the most progressive public sector bodies in Ireland. Recent accolades include IBEC's KeepWell Mark and a highly commended award for Advancing Social Inclusion at the National Diversity & Inclusion Awards.



Impact of Future FET: Transforming Learning, The National Further Education and Training (FET) Strategy 2020–2024

The successful implementation of the second national FET strategy, **Transforming Learning**, which came to its conclusion at the end of 2024 has been central to our work.

As the FET strategy came to a close, SOLAS celebrated a record number of approx 439,000 people involved in FET activity, including eCollege, construction, and apprenticeships. This indicates a significant growth in the learner base across the 16 Education and Training Boards (ETBs). During the final years of strategy implementation, we saw a bounce back in FET which was much needed following a decline in FET participation during COVID-19.

The strategy has resulted in important progress for the FET sector in relation to how FET is delivered, widening participation to those most marginalised in our communities, and ensuring that FET becomes a valuable and recognised learning pathway in Ireland.

Key highlights of the strategy implementation included:

- One in ten adults learning via FET, apprenticeships or construction skills training in 2024.
- A greater share of school leavers choosing FET or apprenticeships as their first destination.
- Seamless movement of learners between FET and higher education (HE) with clear transition criteria in large numbers.

- A significant and growing cohort of people in employment using FET to upskill and of employers viewing FET as a critical enterprise resource.
- Increased progression levels through FET, with pathways from core skills and community education available to all who wish to pursue them.
- A digitally transformed FET system offering a large portfolio of flexible, online and blended opportunities.

With a legislative mandate to produce a new five-year FET strategy for the period 2025–2029, the future of FET was a distinct focus of 2024. An extensive strategy consultation process was undertaken with a range of stakeholders, including industry, FET sector partners, and learners to deliver a clear vision for future growth, transformation and development. This will ensure that in 2025 we can build upon the growth and development of FET and apprenticeships allowing us to achieve new levels of success. Our goal is that FET becomes valued as an essential piece of national infrastructure in the same way that housing, transport or health is valued, with the needs of learners at the heart of everything we do.

FET in 2024

Approx
439,000

people engaged in
FET activity

86,677

beneficiaries supported
by ETB adult literacy
services

€1,013.844m

in FET funding distributed to ETBs

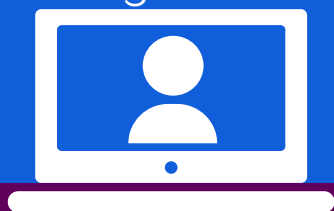
€66.224m

of capital grants were
distributed

Almost

37,000

eCollege learners



Total apprentice
population of

29,772

2,579

female apprentices

Almost

27,000

employees upskilled
through Skills to Advance



close to

10,000

apprentice
employers



Over

140,000

cards issued across our
construction skills schemes



> FET Funding and Finance in 2024

SOLAS supports the planning, funding and assurance processes for the FET sector. This includes the annual Funding Allocations Requests and Reporting (FARR) process which facilitates the submission, by FET providers, of qualitative, quantitative, and financial data to support their funding applications.

In 2024 non-Capital grants disbursed to Education and Training Boards (ETBs) amounting to €1,013.844m and Capital Grants amounting to €66.224m. €19.440m has been disbursed to other FET providers, €1.086m for Adult Literacy for Life Innovation and Collaboration fund grants, €6.101m under the Apprenticeship Employer Grant and €168k 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.

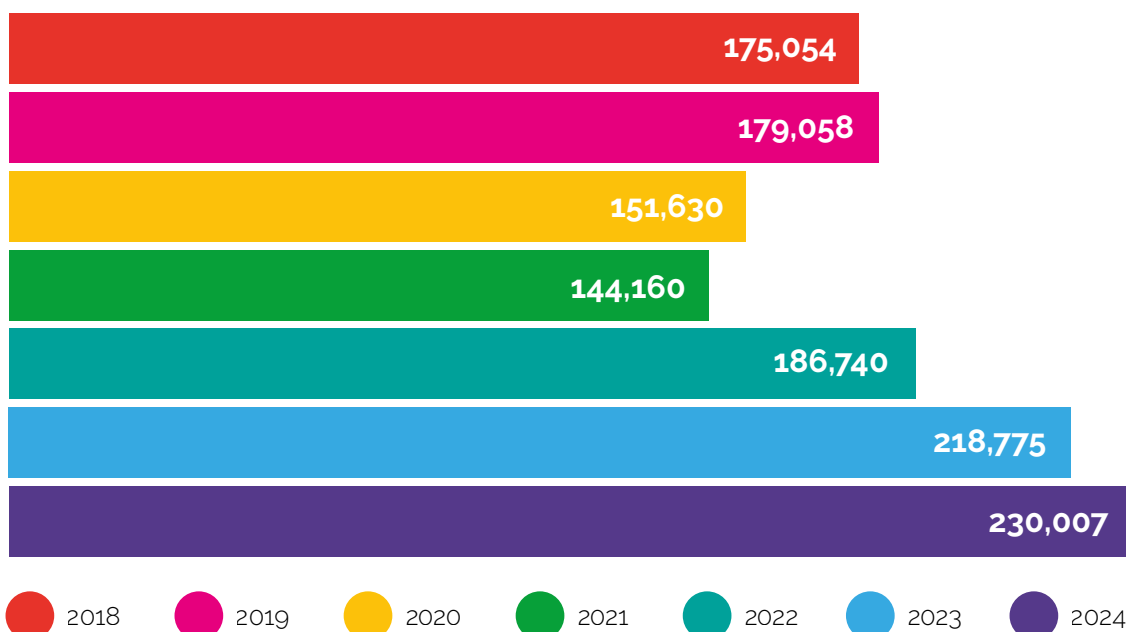
ESF co-funding is making a very significant contribution to the above-mentioned FET programmes in Ireland with an average of €26.5m per annum available over the seven-year Employment, Inclusion, Skills and Training (EIST) Programme which runs from 2021 to 2027.

Education and Training Board (ETB) FET provision is reported primarily through the Programme Learner Support System (PLSS), Apprenticeship Clients Services System (ACSS) and the FARR system.

The table below maps the growth in FET activity that was reported by ETBs through these mechanisms for the period 2018-2024.

FET Core Provision Enrolment Trends

Enrolment data from FET PLSS Learner System
- Number of Unique Learners



Strategic Performance Agreements 2022-2024

In 2024, SOLAS continued to work with each of the 16 ETBs to deliver on their Strategic Performance Agreements 2022– 2024 which is an essential part of ensuring the successful delivery of the targets set out in the FET Strategy.

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 Department of Further and

Higher Education, Research, Innovation and Science (DFHERIS). The twelve national system targets are built around key priorities, areas and themes including **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 were completed in 2024, 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.

Following on from the success of the first two years of the Agreements, 2024 saw even greater levels of achievement across the national system targets. People of all ages and backgrounds enrolled in FET to get the type of education and training they need to enrich and improve their lives.

Significant progress has been made across a range of key targets, in many cases exceeding pre-pandemic levels of learning. ETBs have worked to re-connect with learners from target groups who were most impacted during the pandemic in terms of their learning; been responsive to unemployed people via Skills to Compete; helped employed people reskill and upskill through QQI Level 5 and 6 provision, including Skills to Advance; enabled learners to progress their learning further through pathways in FET, within FET and out of FET to employment or higher education.

FET System Performance Targets 2024		
Skills to Compete	27,783	121%
Progression with FET	44,129	123%
Transversal Skills	47,106	145%
Widening Participation	25,780	132%
Adult Literacy for Life	86,677	124%
Lifelong Learning	138,600	122%
Skills to Advance	26,446	119%
Key Skills Needs	37,901	108%
Retrofitting Skills	7,120	100%

Research, Future Skills Needs & Statistics

In 2024 SOLAS celebrated a key milestone with the publication of the 20th National Skills Bulletin at a national event in November, partnering with the RDS Committee of Enterprise. The event showcased the impact of the National Skills Bulletin over the last 20 years. The bulletin, produced by the SOLAS Skills and Labour Market Research Unit (SLMRU), has become a valuable resource throughout the last 20 years, providing insights on the Irish labour market at occupational level and identifying where shortages and recruitment challenges exist. It has also informed the development of labour market activation programmes and assisted students, job seekers, people returning to work, investors and employers in making smart career and business choices.

The SLMRU also continued to provide key influential and insightful publications, including the Monitoring Skills Supply in Ireland report, and the Difficult to Fill Vacancy Survey. Specific reports were also produced on Hospitality Skills in Ireland, which was completed in collaboration with Fáilte Ireland, Occupational Gender Segregation in Ireland and Job Autonomy. These research reports attracted significant interest and debate and helped set out the national ambition in support of Ireland's emerging first ever National Skills Observatory.

In considering the national dynamics for occupational areas, where skills shortages, or potential skills shortages may exist, alongside a skills supply (as well as a potential labour shortage), SOLAS continues to work closely with the Department of Further and Higher Education, Research, Innovation and Science (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 which acknowledged the value of FET and the need for it to make a greater contribution in delivering on Ireland's future skills needs.



Communications

SOLAS' communications work focusses on raising awareness and understanding of SOLAS' role within the FET sector and supports SOLAS' objective of greater recognition of the value of FET in Ireland. SOLAS' communications activity also focuses on supporting SOLAS' objective of becoming a responsive, flexible, outward-looking and learner centred organisation.

In 2024, SOLAS communication activities included promoting the value of FET and building its overall awareness, highlighting the critical and unique role it plays for individuals, communities, the economy, and Irish society. Throughout the year the communications unit continued to build collaborative working relationships with other SOLAS business units and supported their communication activities across a broad range of national campaigns, launches and events.

A key focus of 2024 was further building on the organisation's strategic communications and embedding it across all business units to highlight the work of SOLAS as an organisation as a leading public sector body and the role it plays in transforming the FET sector. Internal

communications in SOLAS were also enhanced and supported through strategic communications planning and a variety of activities such as the Brunch and Learn Partner Series.

> Campaign Highlights

In 2024, the **Adult Literacy for Life (ALL) Campaign** ran three national awareness campaigns to raise awareness of the Adult Literacy for Life (ALL) Strategy, highlighting the local literacy services and supports. The campaign in June centered around the key activity of a national maildrop with An Post, delivered to over one million households in Ireland with the message: "Let's talk about Literacy." In September the then Minister for Further and Higher Education, Research, Innovation and Science Patrick O'Donovan, announced funding of €430,000 for two new innovative literacy initiatives under the ALL Strategy, focusing on media and family literacy. This launch took place on International Literacy Day and was supported by earned media through national and local press releases.

Following the growth of apprenticeships, 2024 marked a significant year for communications activity for the **National Apprenticeship Office's Generation Apprenticeship Campaign** with flagship events including the Apprentice of the Year Awards and Champions in the Workplace Awards. The campaign also had a strong presence at WorldSkills Ireland and Higher Options in September 2024. A number of paid media campaigns were delivered throughout the year targeting employers, school leavers, and adults.

Building on the success in 2023 of the national FET **School Leaver Campaign**, SOLAS delivered a refresh of the campaign creative, and activity phased around key Central Applications Office (CAO) and Leaving Certificate milestones across paid, owned and earned media. The campaign also continued its partnership with the Higher Options event and had a presence at other exhibitions including WorldSkills Ireland and the National Ploughing Championships.

At the start of 2024, the communications team supported the **enterprise, employees, and skills unit** with the launch of FET micro-qualifications and later in the year with the SOLAS partnership with Enterprise Ireland to strengthen local enterprise through upskilling opportunities. A national paid media campaign for **eCollege** was supported by the communications team to promote expanded programmes.

Additional Communications Team Activities

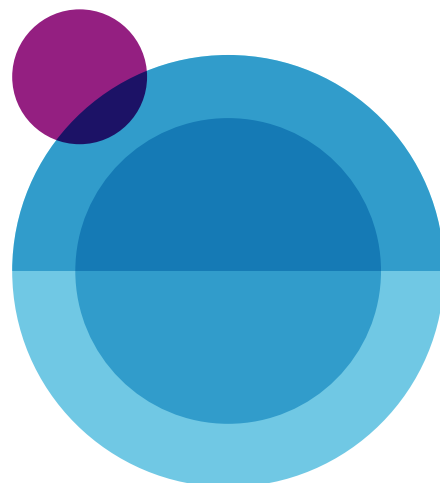
In addition to campaign activity, the communications team also managed Parliamentary Questions (PQs), Reps, Information Queries, and Freedom of Information (FOI) requests as well as undertaking responsibilities as Secretariat to the Board.

FET College of the Future (CotF)

SOLAS' FET College of the Future unit works in collaboration with the Department of Further and Higher Education, Research Innovation and Science (DFHERIS), and the Education and Training Boards (ETBs) to realise our shared, ambitious vision for the future of FET, through the management of capital investment aligned with the Transforming Learning Further Education and Training strategy.

2024 represented yet another landmark year in respect of capital investment in the FET sector with €66.224 million in funding distributed to Education and Training Boards (ETBs) across over one hundred projects and as Devolved Capital Grants.

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



Through the College of the Future Major Projects fund, six projects have been approved through Approval Gate 1 of the Infrastructure Guidelines. These flagship FET projects are now progressing through the Pre-Tender: Project Design, Planning, and Procurement Strategy stage which involves significant engagement between authorising, funding, and sponsoring agencies.

Six ETBs are continuing the development of their Preliminary Business Cases (PBCs) with the expectation of progress through Approval Gate 1 during 2025.

The FET campuses developed through the Major Projects fund will bring top-class provision to locations with high learner demand and significant infrastructural need.

All 16 ETBs have now produced Public Sector Climate Action Mandate Roadmaps which identify opportunities to improve the FET Estate in alignment with organisational, sectoral, and national targets. SOLAS is working individually with ETBs and across the sector using evolving Estates Strategies to ensure that the FET Estate delivers for learners across all areas of provision.

SOLAS is utilising FET property portfolio data and leveraging estates strategies to inform decisions

in the deployment of funding to maximise impact, including against Climate Action targets.

As well as providing funding, SOLAS provides technical and administrative support to both live projects and supports ETBs in the utilisation of their Devolved Capital Grants. In 2024, an Expression of Interest for Minor Capital Works created a pipeline of over forty projects.

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 and across SOLAS, the team has identified increased digitalisation as a key target for 2025, supported by individual upskilling and investment in industry-standard construction and estates management systems, including in response to the national Building Information Modelling (BIM) mandate.



Adult Literacy for Life (ALL)

SOLAS is responsible for implementing the 10-year ALL strategy. The strategy is a whole-of-society strategy that aims to equip all adults with the literacy skills they need. It is a key step in achieving Ireland's goal of a fully inclusive and equitable society and economy.

During 2024, we have made significant progress in implementing the ALL Strategy across many different areas of Irish society.

ALL National Programme Office: We continued to develop the capacity of the National Programme Office in 2024. A new sectoral lead in the area of community outreach and communications was appointed, along with additional staff to support the coordination and delivery of the strategy.

The ALL Office continued to strategically engage with key stakeholders, including:

- Education and Training Boards (ETBs)
- SOLAS grant funded agencies
- Regional Literacy Coordinators
- Regional Literacy Coalitions

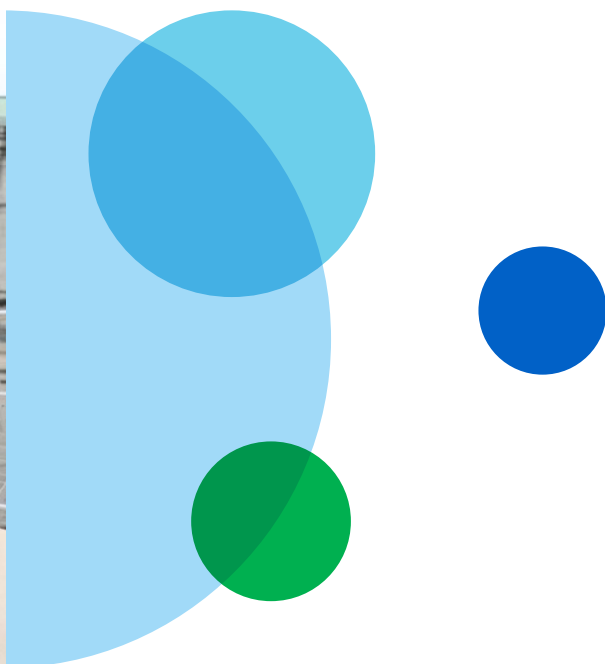
Regional Literacy Coordinators: The appointment of all 16 Regional Literacy Coordinators (RLCs) was completed in 2024. The RLCs are a key resource in each region to drive the implementation of the ALL Strategy at local level and support the establishment of Regional Literacy Coalitions. Close to seven hundred organisations have been mapped nationally by the RLCs, providing insight into how literacy aware and confident organisations are in signposting literacy supports.

National and Regional Literacy Coalitions: The set-up of all 16 Regional Literacy Coalitions was completed in 2024. Planning and reporting mechanisms were developed to record progress.

The National Literacy Coalition (NLC), with representation from about twenty government departments, organisations and stakeholders continued to meet in 2024. The NLC support the development of the national response to advance the aims of the ALL Strategy.

Collaboration & Innovation Fund: In 2024, we allocated €1.086 million to 103 organisations to fund innovative projects and partnerships that support adults to improve their literacy, numeracy, and digital skills. A diverse range of organisations across Ireland received funding. More information at: <https://www.adultliteracyforlife.ie/fund/>





In June, the ALL office hosted a national event 'Literacy Changes Lives' in Athlone to showcase the great examples of collaborative work taking place through the Fund. Over 150 people attended the event.

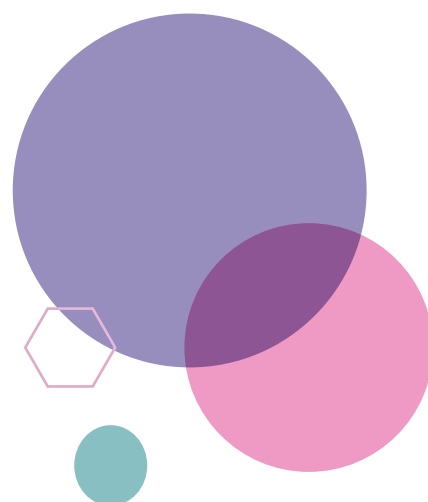
Research: In 2024, we completed initial research to map Digital Literacy Skills Provision in Ireland with the early findings giving an indication of the extent to which organisations mapped by the RLCs are involved in digital skills provision. We also produced a snapshot report to baseline the scope of ETB adult literacy provision in Ireland.

Development of Training Resources: In 2024, we developed resources to support making Ireland more literacy friendly. These included:

- A free eLearning course in Literacy Awareness for organisations. This can help staff respond sensitively to literacy needs.
- The launch of two free, short eLearning courses in Health Literacy.
- Development work on a Plain Language eLearning course was progressed with plans to launch in 2025.

Plain English Training: We have supported staff across Government Departments, State Agencies, ETBs, and non-governmental organisations to avail of ALL funded Plain English training. 36 people completed the two programmes.

We also partnered with the National Adult Literacy Agency (NALA) to offer short Plain English training seminars for staff across many organisations. This training included sessions delivered for SOLAS staff.



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.

> Key Highlights in Numbers

- The number of new apprentices who registered in 2024 was the highest to date. There were 9,352 registrations in 2024 compared to 8,712 in 2023.
- The number of apprenticeship employers actively employing apprentices also increased in 2024, to a record 9,883 up from 9,237 in 2023.
- Overall, the apprentice population grew significantly in 2024 - the total apprentice population at the end of the year was a record 29,772, up from 27,470 in 2023.

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

Four new apprenticeships were launched during the year, including Advanced Manufacturing Engineering - National Framework of Qualifications (NFQ) L8, Digital Marketing - NFQ L6, Social Work - NFQ L9, apprenticeships and a new Software Solutions Architecture - NFQ L9. By the end of 2024 there were 77 national apprenticeships.

> National Apprenticeship Office Activities in 2024

The National Apprenticeship Office (NAO) hosted more than thirty consultation events in 2024 to drive improvements in national apprenticeship processes and supports. These include the work of the Authorised Officer (AO) network, the apprenticeship IT platform and apprenticeship funding. The dedicated review of the AO network resource is close to completion and a group has been set up to work on streamlining the roles and responsibilities of consortia Programme Managers and AOs.

An advisory group on the new technology platform for apprenticeship has been established. Plans are in place for a review of apprenticeship funding during the first half of 2025.

The NAO developed its statistics and data analysis capability in 2024, with a dedicated team now in place. There has been new reporting on training capacity versus demand for craft apprenticeship and modelling of demand for 2025 and 2026. A review of the quality and processes underpinning apprenticeship data inputs is underway. A performance framework for apprenticeship is in development which will include collection and analysis of data on apprentice ethnicity, socioeconomic background, retention rates and routine graduate tracking.

In partnership with the Central Statistics Office (CSO), the first ever study of employment outcomes for apprentices has been completed and is due to be published early in 2025. A national survey of apprentices was carried out during October and November 2024. Over 5,580 full and partial responses were received, corresponding to a 20% response rate. Findings from the survey will be available in 2025.

The 2024 strategic promotion plan for Generation Apprenticeship included four advertising and PR campaigns. The third national Apprentice of the Year Awards took place in October, celebrating 400 apprentice nominees. The 'R U OK?' mental health campaign continued to expand, with more employers and apprenticeship providers getting involved.

The National Apprenticeship Alliance, which is a national advisory group, made up of industry, apprentices, social partners, and training provider representatives met seven times throughout 2024. The Alliance advises the NAO on implementation of the Action Plan 2021-2025 including progress towards establishing a single integrated model of apprenticeship.

The Access and Inclusion Subcommittee of the National Apprenticeship Alliance met four times in 2024 and provided expert advice to the NAO on a workplan which included expansion of the bursary for learners completing access to apprenticeship courses, enhanced data collection on under-represented groups in higher education, and initiatives to promote access for learners of diverse backgrounds. 58 learners were allocated the €3,000 per learner access bursary in 2024, in the midlands and mid-west regions, via the Technological University of the Shannon.

A new database of apprenticeship employers by county and apprenticeship was added to www.apprenticeship.ie and has been warmly received by guidance counsellors.

A publication 'Tips for apprenticeship employers on being disability inclusive' has been prepared and will be published in early 2025. A video promoting the Traveller Apprenticeship Incentivisation Programme was developed in partnership with the Irish Traveller Movement and promoted via the national apprenticeship social media platforms.

The Facts, Faces, Futures campaign promoting women in apprenticeships included a targeted drive to increase the number of women in craft apprenticeships. The number of women craft apprentices in the population passed the five hundred mark this year.

Both WorldSkills Ireland and WorldSkills International events featured in 2024. A 17- strong team represented Ireland at the 2024 international competition in Lyon, France in September, followed by the three-day interactive WorldSkills Ireland event in the RDS, Dublin, at which 30,000 students, teachers, parents, and other stakeholders attended.

Generation Apprenticeship was promoted at 30+ national and regional events throughout the year, which included the BT Young Scientist exhibition, Higher Options, the National Ploughing Championships, regional Expos in Kilkenny, Waterford, Limerick, Meath, and multiple apprentice graduations.

The sixth national Generation Apprenticeship Champions in the Workplace awards took place in December, with eighty company nominees demonstrating excellence in mentoring, advocacy, diversity and inclusion, and team-wide support for apprentices in the workplace.

Collaboration with the Institute of Guidance Counsellors (IGC) advanced in 2024 via workshops at the national IGC conference in Tralee, with useful feedback gathered on information and materials to support IGC



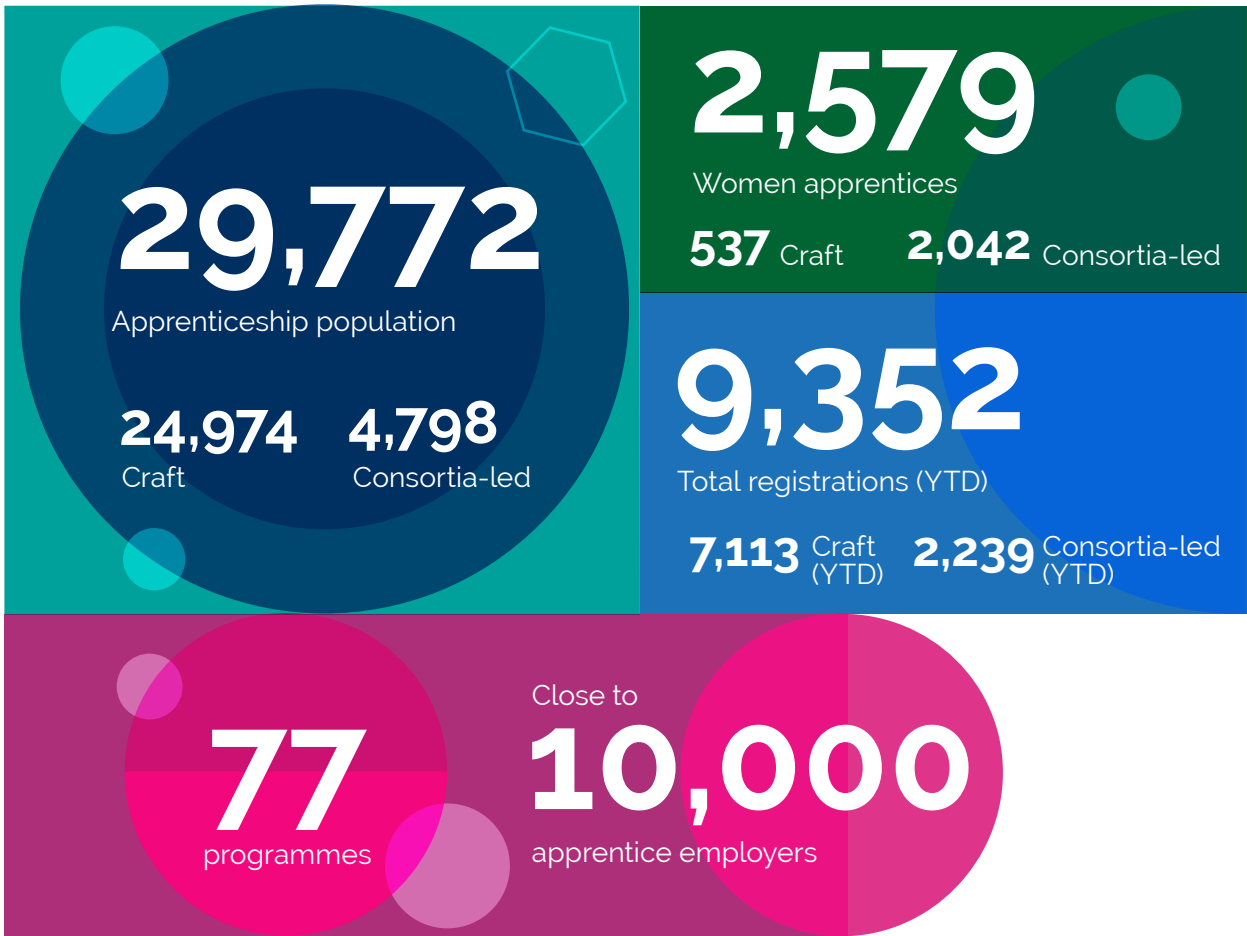
members. The new database of apprenticeship employers by county, which was requested by guidance counsellors in 2023, has been warmly welcomed.

There was intensive work on the development of an integrated apprenticeship system in 2024. A plan for the new system was completed with the support of the National Apprenticeship Alliance and submitted to the Government. Planning for implementation is well advanced for 2025. A review of the AO network is also well-advanced, drawing on consultation with a wide range of stakeholders.

The NAO published its 2024 Progress Report for the year, accompanied by an outline of plans for 2025.



> Apprenticeships 2024 in numbers



New apprenticeships launched in 2024		
Healthcare		
Social Work		Level 9
ICT		
Software Solutions Architecture		Level 9
Digital Marketing		Level 6
Engineering		
Advanced Manufacturing Engineering		Level 8

Construction, Quality and Green Skills

SOLAS' focus in relation to construction, quality and climate strategy and Skills is to support the future skills requirements aligned to the Government's Housing for All, Climate Action, and Retrofitting programmes.

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

In 2024, SOLAS processed and issued over 26,000 CSCS and QSCS cards, an increase of 9% CSCS and 32% QSCS from 2023. The team supported the delivery of 3,594 CSCS/QSCS courses and dealt with 7,360 calls and emails. The team also maintained links with international awarding bodies such as the British Columbia Crane Association (BCCA).

A total of almost 12,000 Quality and Qualifications Ireland (QQI) certificates issued to course participants in 2024.

The CSCS/QSCS team also received and processed 870 temporary, permanent and third Country applications for Recognition of Professional Qualification (RPQ).

RPQ applications	
EU Temporary	178
EU Permanent	19
3rd Country	673
Total	870

> Safepass Operations

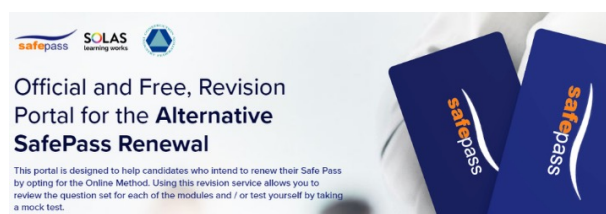
In 2024, SOLAS supported the delivery of 7,209 Safepass courses, processed and issued over 115,000 Safepass cards and dealt with over 11,000 calls and correspondence from the construction industry and workers seeking information and support. The safepass team also maintains the agreement with Construction

Employers Federation in Northern Ireland (CEFNI) for the mutual recognition of the Northern Ireland CSR card and the SOLAS Safepass card.

> Alternative Safepass Renewal

An alternative Safepass renewal system was launched in 2023 for those employed in the construction sector seeking to renew their Safepass cards. Throughout 2024, SOLAS continued to support those using the alternative system.

A revision portal is available to assist those who choose to use the alternative Safepass renewal option. Further improvements to expand the portal will commence in 2025.



> Safepass School Initiative

SOLAS in collaboration with the Construction Industry Federation (CIF) continue to support the Safepass school's initiative for Transition Year / Leaving Cert Applied Students. A total of thirty-three schools and 630 students participated in 2024.

2024	Schools	Students
	33	630

> National Construction Schemes Database (NCSD)

In 2024 SOLAS continued to enhance and develop the National Construction Schemes Database (NCSD), digitalising processes where possible. Internal business teams and external service providers were consulted to ensure a quality service for our Learners and System Users. Actions taken in 2024 included:

- Introduction of a new document management facility where all controlled

documents can be uploaded and held securely. This allows approved Tutors / ATO's to log in and download all relevant Course and Assessment materials required to deliver training, to ensure documents are accessed through verified user accounts.

- A total of 12 changes/enhancements were developed in relation to the live database in 2024.
- Development of Administration Screens for the Alternative Safe Pass renewal option on the database.
- Liaised with partners such as Pearson VUE to release updated live questions to the network of Pearson VUE test centres following a review of the question bank.

> Construction Services Monitoring

A new monitoring team was created in 2024 to review the current monitoring processes across SOLAS Safepass, Construction and Quarrying programmes. This review will help inform the SOLAS Digital Transformation project across the construction services unit in 2025.

Process Audits were introduced to the monitoring of Safepass during 2024 to ensure compliance with the requirements of the Code of Conduct for Safepass Tutors and Approved Training Organisations (ATOs).

In 2025 the aim is to remove all paper-based monitoring instruments and reporting templates from the construction programmes monitoring processes. Currently a reporting and evaluation app and an online live evaluation form is being developed. The evaluation form will be utilised at the end of every SOLAS construction programme (Safepass CSCS and QSCS), to be completed by applicants. The plan is to pilot these initiatives in Q1 2025.

> Construction Services Continuous Improvements

In 2024 two independent reviews were commissioned to further improve the Safepass programme, including:

- i. A Safepass tutor survey and
- ii. A review of the Safepass one day programme.

The aim of both was to gather and collate feedback, complete analysis, identify areas for improvement and devise an action plan in quarter one 2025 to further progress.

> Climate Strategy and Skills

During 2024, the climate strategy and skills team in SOLAS oversaw the expansion of training and upskilling in sustainable construction, engineering, and renewable energy, with over 80 courses nationwide delivered via the six Nearly Zero Energy Building (NZEB) Centres of Excellence in City of Dublin Education and Training Board (ETB), Cork ETB, Laois and Offaly ETB, Limerick and Clare ETB, Mayo, Sligo and Leitrim ETB, and Waterford and Wexford ETB. In addition, work continued towards establishing Ireland's first Modern Methods of Construction (MMC) Park in Mount Lucas with Laois and Offaly ETB.

Training provision in Green Skills grew in areas such as agriculture, art and design, biodiversity and the environment, tourism, hospitality, transport, and logistics. Over 200 FET courses are available nationwide.

In 2024, SOLAS focused on shaping the response and contribution of the FET sector towards meeting Ireland's climate action targets to halve Ireland's greenhouse gas emissions by 2030. [Green Skills 2030, the 1st National Further Education & Training \(FET\) Strategy for the Green Transition](#) was launched in October at the Mansion House, Dublin. It was developed by SOLAS in partnership with KPMG and in

consultation with the 16 ETBs, public bodies, government departments, and key industry stakeholders.

The strategy examines skills shortages across key sectors including construction and built environment, engineering, energy and manufacturing, transport and logistics, agriculture, forestry and marine, tourism and hospitality and accounting and business. Green Skills 2030 outlines ways in which the FET sector can address skills deficits, and presents both strategic and sector-specific recommendations on how FET can support a shift to a greener economy and society. Further work on an implementation plan to support Green Skills 2030 will begin in Q1 2025.

Collaborating with ETBs is key to the delivery of the **Green Skills 2030** strategy, which identifies potential for specialist skills development. In 2024 SOLAS project managed work with Longford Westmeath ETB to progress the development of Ireland's first national e-Mobility Capability Centre for all electric vehicle future skilling.

The climate strategy and skills team collaborated with Kildare and Wicklow ETB and Fifty Shades Greener to develop a 'Sustainability for Beginners' programme. This multilingual programme

provides flexible and fully funded online learning. Available in a variety of languages, namely English, Irish, Polish, and Ukrainian the programme is designed to empower learners with the skills to discover how their actions impact the environment and find practical ways to adapt sustainable habits in daily life.

In addition, the climate strategy and skills team participated on numerous advisory groups and panels including the Expert Group for Offshore Wind, chaired by the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), the National Strategy on Education for Sustainable Development (ESD) Steering Group chaired by the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and the Low Emission Vehicles (LEV)/Zero Emission Vehicles (ZEV) FET Advisory Committee chaired by DFHERIS.

The team also progressed the FET green skills agenda at national and international events by presenting at conferences such as the 'Solar Power Summit' in Brussels, the Green Skills Summit in Kuwait and participating in the 'Transforming Construction Skills Conference,' Dublin and the 'Electric Vehicle Summit 2024', Dublin.



Enterprise, Employees & Skills

The enterprise, employees and skills unit in SOLAS facilitates innovation and knowledge transfer in the FET sector. The unit comprises the following areas:

- Employee Development
- FET for Enterprise
- eCollege
- Digital Learning Support

> Skills to Advance (STA)

Over the last five years over 83,000 learners have taken part in the Skills to Advance initiative - supporting quality, flexible upskilling in the Irish workforce. Skills to Advance is aimed at developing the skills of people in employment and targets those with lower skill levels working in sectors undergoing change. It also addresses emerging sectors' skills requirements.

Working in collaboration with enterprise and sectoral agencies and the Regional Skills Fora, SOLAS and the Education and Training Boards (ETBs) have developed a new offer to address enterprise ongoing upskilling needs – FET Micro-Qualifications. The range of micro-qualifications include sustainability, digital skills, immersive technologies, robotics, business innovation and market development. Development of additional micro-qualifications is underway in key priority

skill areas such as artificial intelligence (AI), corporate sustainability reporting, leadership, and data analytics.

Skills to Advance supports small and medium-sized enterprises (SMEs) who need assistance to develop their workforce with the right skills to future proof their business and remain competitive. It has been rolled out by ETBs across the country. To increase access to training, courses are provided in person, online and through blended learning formats.

Almost 27,000 employees were upskilled in 2024 with Skills to Advance, expanding its reach to more employers by providing over 3,000 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 2024, with a business environment requiring a workforce that is highly adaptable and agile. To ensure that workers can achieve this flexibility, there is a need for continuous skilling, 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 continued to lead collaboration with the ETBs, employer bodies and key stakeholders to design, develop and cascade targeted regional and sectoral initiatives. A strategic partnership was launched in 2024 between SOLAS and Enterprise Ireland (EI), highlighting the importance of brokering stronger links at a local level to assist SMEs to upskill and keep their businesses competitive. Leadership and management upskilling has been identified as critical to ensure companies have the right skills to stay competitive. Roll out will commence in 2025.

> eCollege

eCollege is the national online learning service for FET which provides a range of courses across digital, information and communication technology (ICT), business and sustainability domains. Courses are fully online and designed to be completed flexibly on a part-time basis. eCollege is a lifelong learning service open to all adults across Ireland which enables people to reach their career and life skills needs flexibly online.

There was increased demand in 2024 with almost 37,000 enrolments to the service. Key areas of interest include digital skills, project management, business skills, and introductory topics in sustainability.

> Digital Learning Support

SOLAS' Digital Learning Support Team provided ongoing support to ETBs in 2024 to integrate digital technology appropriately into teaching and learning, providing support to the FET Moodle infrastructure, and entering sectoral agreements for certifications and software. Following a strategic review process, a Digital Learning Framework for FET was established in 2024, governed by a multi-stakeholder Digital Learning Steering Group with representatives from SOLAS, the FET sector, Enterprise, Learner Representative Organisations and EdTech.

Learner Support

SOLAS Learner Support activities act as a bridging mechanism between relevant Government Social Inclusion Policy and FET providers resulting in improved FET provision for disadvantaged groups.

The FET sector considers and caters for the needs of all learners and students, including those from a background of social disadvantage, people with disabilities and vulnerable communities, and groups and individuals at risk of poverty and social exclusion. SOLAS' Learner Support activities focus on collaboration with key sectoral partners to ensure that FET learners and students are supported, with a Universal Design (UD) approach underpinning the learner experience, including design of learning environments, programme development and delivery.

> Supporting Equality, Diversity and Inclusion in FET

'Consistency of Learner Supports', one of four key priorities under the FET Strategy pillar 'Fostering Inclusion', is a core aspect in making FET more inclusive and accessible and is set to be of strategic importance over the course of the next FET Strategy. It also aligns closely 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.

In 2024, the learner support team worked closely with sectoral partners to increase the availability and consistency of learner supports and enhance the 'learner experience'. This work, which resulted in the publication of the Position Paper and Framework on Learner Support in FET, postulated that the 'learner experience' should be seen as encompassing everything the FET sector has to offer - interactions, opportunities, and involving the academic, social, cultural, and personal aspects that shape this experience. It recognised

how the diverse needs of learners can be met by having educational and learning supports, as well as social, emotional and wellbeing related supports in place, underpinned by an ethos of equality, diversity and inclusion. Real-world examples from across the sector, featured in the above body of work, illustrate how supports can be offered along a continuum from universal, or mainstreamed supports, to individualised supports, reflecting the principles of 'Universal Design for Learning'.

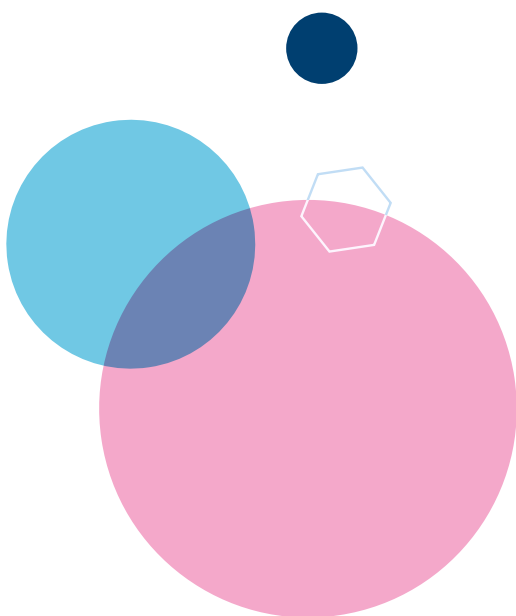
The learner support team works closely with SOLAS colleagues to formulate funding requirements that request Education and Training Boards (ETBs) and sectoral partners to consider relevant EU and national policies and promote and embed good practices. Work is also continuing to embed the specific sectoral good practice guides in the areas of literacy, including family literacy and learning, numeracy, English language, the inclusion of learners with intellectual disabilities, as well as Universal Design for Learning (UDL).

➤ 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 practitioners to address variability in learner cohorts 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. Following the publication of [UDL for FET Practitioners](#) in 2021, significant progress has been made in embedding UDL principles and guidelines across the FET sector.

The UDL guidelines and recommendations are key inclusion enablers within the SOLAS - ETB Strategic Performance Agreements and are featured in their annual funding requirements. FET practitioners and support staff seeking to systemically embed UDL and enhance the overall learner experience can avail of a range of professional development opportunities via programmes such as the [Digital Badge for Universal Design in Teaching and Learning](#) and the [UD Beyond the Classroom Digital Badge](#).

SOLAS Learner Support Team has been involved in interagency work to develop the National Charter for Universal Design in Tertiary Education, [ALTITUDE](#), launched in 2024. Support for the Charter has been widespread across the tertiary sector. The Charter aims to enable institutions to consider the benefits of embedding a UDL approach by providing the context around its alignment with legislation and policy and offering examples of good practice regarding its implementation.



Corporate Social Responsibility to Social Corporate Sustainability

As an organisation, SOLAS has adapted to the Corporate Sustainability or Environmental, Social and Governance (ESG) model. The social element of this is known in SOLAS as 'Social Corporate Sustainability' (SCS). Through our SCS, we aspire to positively contribute to the achievement of our corporate goals and the Sustainable Development Goals to ensure we leave a better society and a more sustainable planet for the future.

Key actions and achievements by the organisation under SCS included:

> Diversity, Equality and Inclusion

SOLAS won several awards in 2024 including:

- Highly Commended Award in the Social Inclusion Category of the National Diversity and Inclusion Awards, by the Irish Centre for Diversity.
- HR Champions Award for Corporate Social Responsibility.

- Achieving an Investors in Diversity Silver Award, awarded by the Irish Centre for Diversity.

In addition, SOLAS provided ongoing Irish Sign Language classes to staff.

> Talent and Culture: Staff Engagement

- Engagement Survey was completed.
- Successfully participated in IBEC's 'KeepWell Award' review.
- SOLAS named by IBEC as one of the top 100 Well-being Employers in the state.

> Community Engagement

- We hosted a Transition Year Programme with two Northeast Inner City (NEIC) schools, including Larkin College and Rosmini School. This year we had a focus on young people who were visually impaired.
- SOLAS continued to partner with the Cavan Centre, a NEIC based project with premises at Ballyjamesduff in Cavan. In 2024 we partnered with the Irish Prison Service to completely redo the fairy garden at the centre. Prisons across the



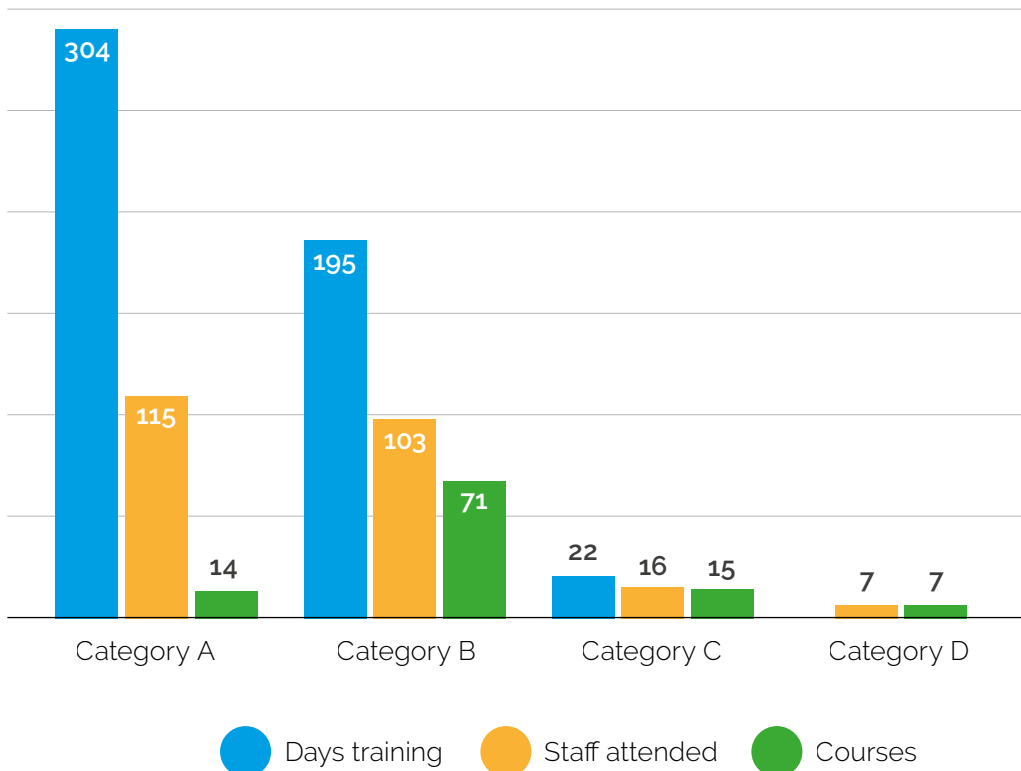
country collaborated with us to provide magical pieces for both children and 'older' children to walk amongst on their trips to the centre. Staff from SOLAS worked for a full day, painting, cleaning, restoring, and reimagining this garden.

- We also used the new plastic bottle recycling initiative as a way of providing funding to the Cavan Centre. Staff contributed their returnable bottles, and all proceeds were given to the centre.

> Learning and Development

- 115 staff members received the equivalent of 304 days' training on fourteen different Category A (internal short) courses.
- 103 staff members attended 71 Category B (external short) courses, receiving the equivalent of at least 195 days' training.
- 16 staff members attended 15 conferences or seminars (Category C).
- Seven staff members began part-time undergraduate or post graduate courses.
- Four staff members participated in DCU's Leadership Development for Women Programme.

L&D Stats 2024



> Human Capital Report 2024



The people team continued their journey of actualising the ambition to be one of the most innovative Strategic Human Resources (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 2024.

Key areas of focus for People Team in 2024:



173

Finalised Workforce Management Processes (Recruitment, Promotions, Retirements, Resignations) 2024

48 recruitment campaigns, coordinating over 1,000 candidates
 35 new entrants including 2 new internal apprentices
 36 people onboarded (including new, seconded and returning staff)
 26 promotions strengthening workforce development practices
 20 career breaks/resignations processed
 8 retirements

5

Key Awards and Shortlists in 2024

SOLAS were awarded the Investors in Diversity Silver Award, IBEC Keep Well Mark, highly commended award NDIA Advancing Social Inclusion category, Corporate Social Responsibility Award in the HR Champions Award and were shortlisted for two NDIA Awards 2025 Public Sector of the Year and Employee of the Year

32,040

Calls (via many access points) from the public across all SOLAS business units handled by the SOLAS Switch team in 2024 with growth again expected in 2025.

239

Learning and Development

115 staff members received the equivalent of 304 days training in 14 internal short courses
 103 staff members attended external short course
 7 staff began part-time under grad or post grade courses
 4 staff members attended DCU's Leadership Development for Women Programme

96%

SOLAS Blended Working Policy review showed that 85% were satisfied with our blended working arrangements and 96% of our staff would like to continue with 100% engagement

13

There were 13 policy reviews completed in 2024



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 Sections 7, 8 and 9 of 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 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. The primary objective is to provide a safe and healthy work environment for all staff and clients and to meet our responsibilities to other people, including contractors and members of the public, who may be affected by our 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 and Risk Committee (ARC) regarding the monitoring, review, challenging and oversight of the Risk Management Framework and Process. The executive leadership team (ELT) has appointed a Director of Risk supported by a Manager of Risk and Data Protection to ensure that the Risk Management Policy and Management Systems are understood and implemented across the organisation. 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 incorporating the 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 operates internal and external reporting channels and procedures for protected disclosures in accordance with the Protected Disclosures Act 2014. In 2024, SOLAS received three protected disclosures reports through its external reporting channel and followed up on two of these reports. The third report was found not to fall under the remit of the SOLAS Prescribed Person. 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 a 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 2024 will carry on into 2025 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 fourteen staff from all three Divisions work, together with Values Lab, to embed the Duty in SOLAS. There are three steps in the process of implementing the Duty – Assess, Address and Report on an annual basis.

The Report on Actions for 2024 will be available on www.solas.ie in Q1 2025.

The key actions identified for 2024 were:

- To carry out a reassessment of our Equality and Human Rights issues.
- The progression of a suite of tools to address:
 - » Corporate Planning
 - » Procurement
 - » Grant Aid
- Briefing the Board, SLT and HR Forum on the progress of the Duty.
- Mark relevant events throughout the year.
- Continuing Policy Reviews.
- Apply the reassessment to a new People Strategy.

- Applying the reassessment of Equality & Human Rights issues to the development of a new People Strategy.

Environmental, Social, and Governance (ESG) Reporting

> Our Approach

Ireland has set the national objective of transitioning to a climate-resilient, biodiversity-rich, environmentally sustainable, and climate-neutral economy by 2050. This objective requires a whole-of-society approach. We in SOLAS are committed to having a positive environmental impact, to increasing our wider social impact, to being an employer of choice, and maintaining high standards of corporate governance. To this aim, we have embraced the Environmental, Social and Governance (ESG) principles, embodied in our approach to ESG and ESG reporting, which reflects and incorporates these three pillars, namely:

- 1. Environmental**, with a focus on mitigation of impact and stewardship, and on our contribution to the national effort to address the climate challenge, aligned with the national Climate Action Plan and obligations stemming from the Public Sector Climate Action Mandate (PSCAM).
- 2. Social**, understood in a comprehensive way to include and reflect our social responsibility in a broad sense, including fostering equality, diversity, and inclusion (EDI), as well as encompassing corporate social responsibility and corporate sustainability.
- 3. Governance**, or business conduct related policies and procedures related to corporate governance, including regulatory compliance and internal controls, as pertinent to SOLAS.

Climate resilience refers to the ability to engage with and respond to climate challenges by implementing effective mitigation and adaptation actions that contribute to sustainable development so as to reduce adverse environmental and climate impacts, while fostering and exploring any opportunities in this regard.

We deem that the response to environmental themes should be enhanced by integrating relevant social and governance themes and issues to deliver sustainability in a comprehensive manner. In our view, these themes are intertwined, thus making a strong case for a holistic approach. Our status and remit as the funding and strategy agency for FET means that our ESG impact can and does extend far beyond our immediate organisation, and this is discernible in relation to both environmental and social aspects. We will work to ensure that the investment in education and training across FET drives the green skills and upskilling necessary for effective climate action, and that it is utilised and applied in line with the ESG principles.

The implementation of the Climate Action Plan and decarbonisation of the economy requires, among other things, a shift and a step change regarding skills supply.

SOLAS and the FET sector continues to play an active part regarding social investment in education and training, specifically the initiatives aimed at providing and promoting the skills and competences needed for supporting the 'Green Agenda' and 'Green Transition,' in line with The European Green Deal. In 2024, we launched Green Skills 2030 - The First National Further Education and Training Strategy for the Green Transition, which sets out the FET sector's response to emerging green skills needs required to support Ireland's shift to a greener economy and society.

SOLAS will also continue to support and partake in whole-of-government activities, aiming to integrate sustainability into all aspects of the public service, as well as to incorporate the UN

Sustainable Development Goals (SDGs) into national policies and initiatives, ensuring that each goal is actively pursued.

We believe that the cumulative effect of our Environmental, Social, and Governance (ESG) actions will result in a lasting and positive impact on our local and wider community, promote equality, create opportunities to make sustainable living commonplace across the country for all learners, communities and businesses, and support just and inclusive transition.

We look forward to sustaining, reinforcing, and expanding our ESG goals and activities and continuing to drive positive changes.

> 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 2024, SOLAS received four requests for information under the FOI Act.

> Official Languages (Amendment) Act 2021

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 2024, 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. 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 2024, SOLAS complied with the provisions of the Act in all material respects. In total, a sum of €3,441.77 was paid in relation to late payment interest penalties.

> SOLAS Board



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



Patrick Atkinson
Chief Executive, Chadwicks Group



Susan Colley-Doyle
Director of Finance and Business
Support, Carton House



Orla Coughlan
Management Consultant
and Non-Executive
Director



Sheila Gallagher
Chief Financial Officer,
Royal College of Physicians
of Ireland



Dearbháil Lawless
Chief Executive Officer,
AONTAS



Kevin Marshall
Head of Learning & Skills,
Microsoft Ireland



Jim Meade
Chief Executive Officer, Iarnród
Éireann



Michael Murphy
Principal, Mayo College of Further
Education and Training, MSLETB



Niall O'Donnellan
Independent Strategy
Advisor



Siobhan O'Shea
Director, Indeed



Catrina Sheridan
Founder, Non-Executive
Chair, Nafasi



Andrew Brownlee
SOLAS Chief Executive
Officer (*ex-officio*)

➤ 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, Infrastructure, Public Services, Reform and Digitalisation (PEIPSRD), 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(1) of the Further Education and Training Act, 2013.

At its 31st January 2024 meeting, the Board approved the overall capital spending plan 2024 with updates on planned expenditure provided and approved at subsequent Board meetings during the year. Additional capital funding for distribution was approved in December 2024.

The SOLAS 2024 budget was approved by the Board at its meeting on 21st March 2024. A supplementary budget was subsequently approved at the 12th November 2024 meeting. Following the November meeting, additional funding for distribution to two Education & Training Boards was approved in December 2024.

The FET Strategy 2020-2024 sets out the strategic direction for the FET Sector as a whole and during 2024, work commenced on the development of a new five-year FET Strategy 2025-2029. The SOLAS Corporate Plan 2024-2026, which set out a range of national sectoral targets for FET provision agreed with the Department of Further and Higher Education, Research, Innovation and Science, provides a further framework for the development of FET provision and a rationale for the funding approach. Strategic Performance Agreements have been established between SOLAS and each of the sixteen Education and Training Boards 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 Further Education and Training provision in 2024 and associated budget was approved by the Board at its meeting on 21st March 2024 with further updates advised to the Board at subsequent Board meetings via the CEO's monthly report (April, June and July 2024) on progress to seek additional funding through the supplementary estimates process.

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 as of 31st December, 2024.

> 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 2024, there were two vacancies on the Board of SOLAS. In addition, the terms of office of a further four Board members and the Chairperson were due to conclude during the year. On 2nd April 2024, the Minister for Further and Higher Education, Research, Innovation and Science appointed Dearbháil Lawless to the Board. On 31st May 2024, the Minister appointed two new members: Jim Meade and Michael Murphy to the Board and reappointed Orla Coughlan for a second term. On 1st July 2024, the Minister appointed a further two members: Patrick Atkinson and Susan Colley-Doyle. On 13th November 2024, the Minister reappointed Seán Aylward, Chairperson of the Board for a second term.

*During 2024, four members concluded their term of office – Orla Coughlan, Paul Cremmins and Niamh O'Reilly on 24th March and Yvonne McNulty on 30th June.

There were no vacancies remaining at the end of 2024 as the Board reached its full complement.

The SOLAS Chief Executive Officer is an ex-officio member of the Board. The Minister approved the reappointment of the Chief Executive Officer for a second five-year term on 2nd September 2024.

The table below details Board Members in 2024 and their date of appointed/re-appointed/end of term of office:

Board Member	Role	Date Appointed/Re-appointed
Seán Aylward	Chairperson	Re-appointed for a second term - 13.11.24
Patrick Atkinson	Ordinary Member	01.07.24
Susan Colley-Doyle	Ordinary Member	01.07.24
Orla Coughlan	Ordinary Member	Re-appointed for a second term - 31.05.24
Paul Cremmins	Ordinary Member	25.03.19 – 24.03.24 (Term of office concluded)
Sheila Gallagher	Ordinary Member	01.06.23
Dearbháil Lawless	Ordinary Member	02.04.24
Yvonne McNulty	Ordinary Member	01.07.19 – 30.06.24 (Term of office concluded)
Kevin Marshall	Ordinary Member	06.07.22
Jim Meade	Ordinary Member	31.05.24
Michael Murphy	Ordinary Member	31.05.24
Niall O'Donnellan	Ordinary Member	01.06.23
Niamh O'Reilly	Ordinary Member	25.03.19 – 24.03.24 (Term of office concluded)
Siobhán O'Shea	Ordinary Member	06.07.22
Catrina Sheridan	Ordinary Member	Re-appointed for a second term - 27.10.22
Andrew Brownlee	CEO Ex-officio Member	Re-appointed for a second term - 02.09.24

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 2024, the Board had six (46%) female and seven (54%) male members, with no positions vacant. The SOLAS 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
2. Strategic Planning Committee
3. Workforce and Organisational Development Committee

1. The Audit and Risk Committee: is comprised 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 to 24th March 2024 (Term of office concluded)
- Sheila Gallagher – Committee Chairperson from 25th March 2024
- Catrina Sheridan
- Susan Colley Doyle – from 19th September 2024
- Peter Buckley - Independent Member.

There were five (5) meetings of the Audit and Risk Committee held in 2024.

2. The Strategic Planning Committee: is comprised of four Board members. The role of the Strategic Planning Committee is to maintain a strategic focus on both the SOLAS Further Education and Training Strategy and the SOLAS Corporate Plan in the exercise of the organisation's functions and the conduct of its business. The Committee provides oversight on the implementation and evolution of the SOLAS Corporate Plan in the context of the Further Education and Training Strategy and other SOLAS responsibilities.

The members of Committee are:

- Kevin Marshall - Chairperson
- Paul Cremmins – to 24th March 2024 (Term of office concluded)
- Niall O'Donnellan
- Patrick Atkinson – from 19th September 2024
- Dearbháil Lawless – from 19th September 2024.

The Committee met three (3) times in 2024.

3. The Workforce and Organisational Development Committee: is comprised 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, 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
- Yvonne McNulty – to 30th June 2024 (Term of office concluded)
- Michael Murphy – from 19th September 2024
- Siobhan O'Shea.

There were two (2) meetings of the Workforce and Organisational Development Committee held in 2024.

Schedule of Attendance, Fees, and Expenses

A schedule of attendance at the Board and Committee meetings for 2024 is set out 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 2024 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 (9) occasions in 2024 (eight ordinary meetings and one 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 2024 €	Expenses 2024 €
Number of meetings held in 2024	9		5	3	2		
AYLWARD, Seán	9/9	13.11.19 – 12.11.24 Term of office concluded. Re-appointed 13.11.24	–	–	–	20,520	0
ATKINSON, Patrick	5/5	Appointed 01.07.24	–	–	–	5,985	0
COLLEY-DOYLE, Susan	3/5	Appointed 01.07.24	2/2	–	–	5,985	0
COUGHLAN, Orla	8/8	25.03.19 – 24.03.24 Term of office concluded. Re-appointed 31.05.24	–	–	2/2	9,975	3,241
CREMMINS, Paul	3/3*	25.03.19 – 24.03.24 Term of office concluded. *Attended 06.06.24 Board meeting in non-voting capacity	–	–	–	2,992	3,578
GALLAGHER, Sheila	9/9	01.06.23	5/5	–	–	11,970	0
LAWLESS, Dearbhail	7/7	Appointed 02.04.24	–	2/2	–	0	0
MCNULTY, Yvonne	3/4	01.07.19 - 30.06.24 Term of office concluded.	–	–	1/1	5,985	0
MARSHALL, Kevin	7/9	06.07.22	–	3/3	–	11,970	0
MEADE, Jim	4/5	Appointed 31.05.24	–	–	–	0	0
MURPHY, Michael	5/5	Appointed 31.05.24	–	–	1/1	0	0
O'DONNELLAN, Niall	9/9	01.06.23	–	3/3	–	11,970	0
O'REILLY, Niamh	2/2	25.03.19 – 24.03.24 Term of office concluded.	1/1	–	–	0	0
O'SHEA, Siobhan	7/9	06.07.22	–	–	2/2	11,970	0
SHERIDAN, Catrina	9/9	27.10.17 – 26.10.22 Term of office concluded. Re-appointed 27.10.22	5/5	–	1/1	11,970	0
BROWNLEE, Andrew (ex Officio)	9/9	02.09.19 – 01.09.24 Term of office concluded. Re-appointed 02.09.24	–	3/3	–	0	0
Total						111,292	6,819

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

The Board is responsible for ensuring that SOLAS has complied with the requirements of the Code of Practice for the Governance of State Bodies ('the Code'), as published by the DPEIPSRD 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:

	2024 €	2023 €
Legal (general legal advice)	318,202	507,681
Financial/Actuarial advice	7,319	13,161
Human Resources & Pension	10,578	9,902
Business improvement/ICT	163,795	202,854
Other	0	78,264
Total Consultancy Costs	499,894	811,862
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	499,894	811,862

The following consultancy costs were charged to direct programme costs in 2024:

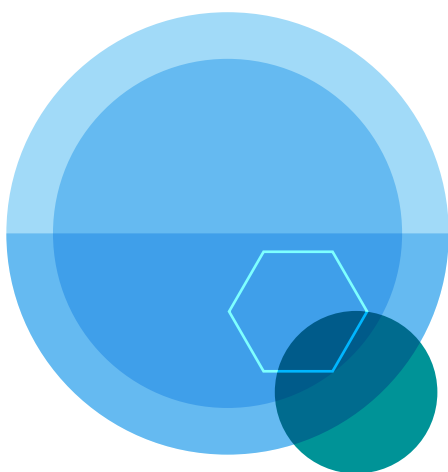
	2024 €	2023 €
Legal (general legal advice)	0	0
Financial/Actuarial advice	0	0
Human Resources	0	0
Business improvement/ICT	115,488	59,348
Other	0	11,938
Total Consultancy Costs	115,488	71,286
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	115,488	71,286



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.

	2024 €	2023 €
Legal fees of SOLAS – legal proceedings	8,225	15,081
Counterparty legal fees – legal proceedings	0	0
Conciliation and arbitration payments	0	0
Settlements	65,000	30,000
Total	73,255	45,081



Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2024 €	2023 €
Domestic		
– Board*	9,568	6,370
– Employees •	318,611	252,940
International		
– Employees◊	22,829	14,001
Total	351,008	273,311

* Domestic travel and subsistence of €6,819 paid directly to Board members and €2,749 paid on behalf of Board Members in 2024. (2023: €6,370 paid directly to Board Members).

• Domestic travel and subsistence of €317,367 paid directly to staff members in 2024 (2023: €252,940) and €1,244 paid by SOLAS on behalf of staff (2023: Nil).

◊ Foreign travel and subsistence of €15,708 paid directly to staff in 2024 (2023: €12,089) and €14,604 paid by SOLAS on behalf of staff (2023: €5,495), offset by €7,483 refunded to SOLAS from Third Parties (2023: €3,583).

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

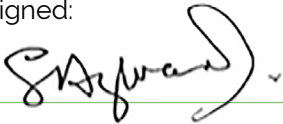
	2024 €	2023 €
Staff Hospitality / Wellbeing	42,615	28,470
Client Hospitality~	45,935	43,245
Total	88,550	71,715

~ Client Hospitality includes both the Apprentice of the Year and the Generation Apprenticeship Workplace Champions Awards.

Statement of Compliance

SOLAS is in full compliance with the Code of Practice for the Governance of State Bodies, as published by the DPEIPSRD in August 2016.

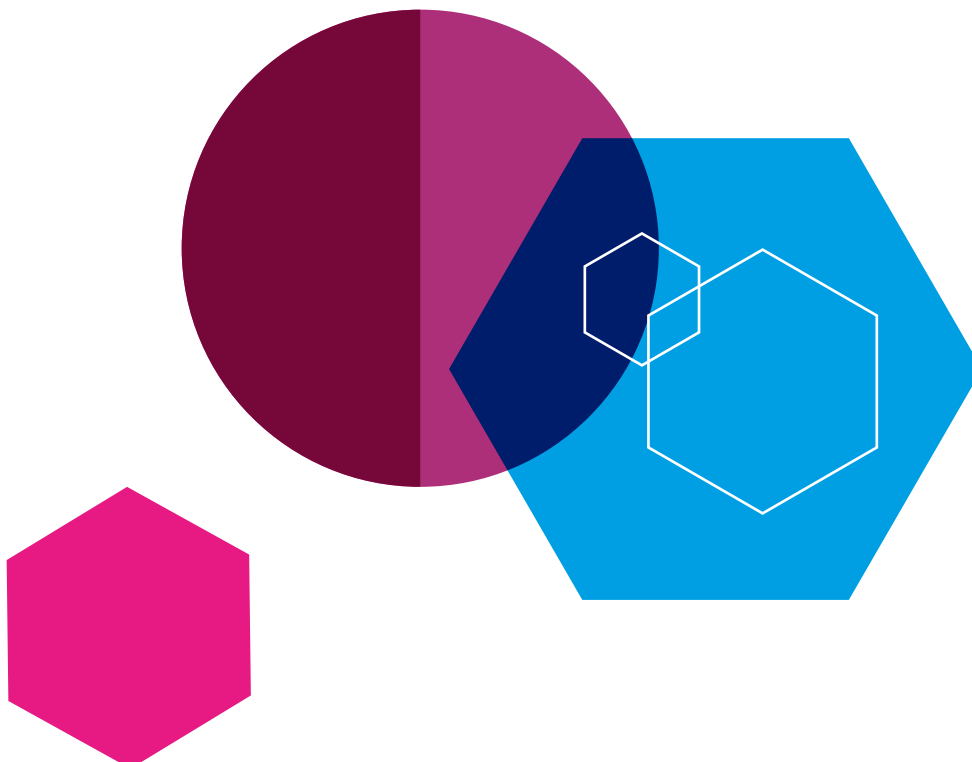
Signed:



Seán Aylward
Chairperson, SOLAS
Date: 21 May 2025



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 21 May 2025





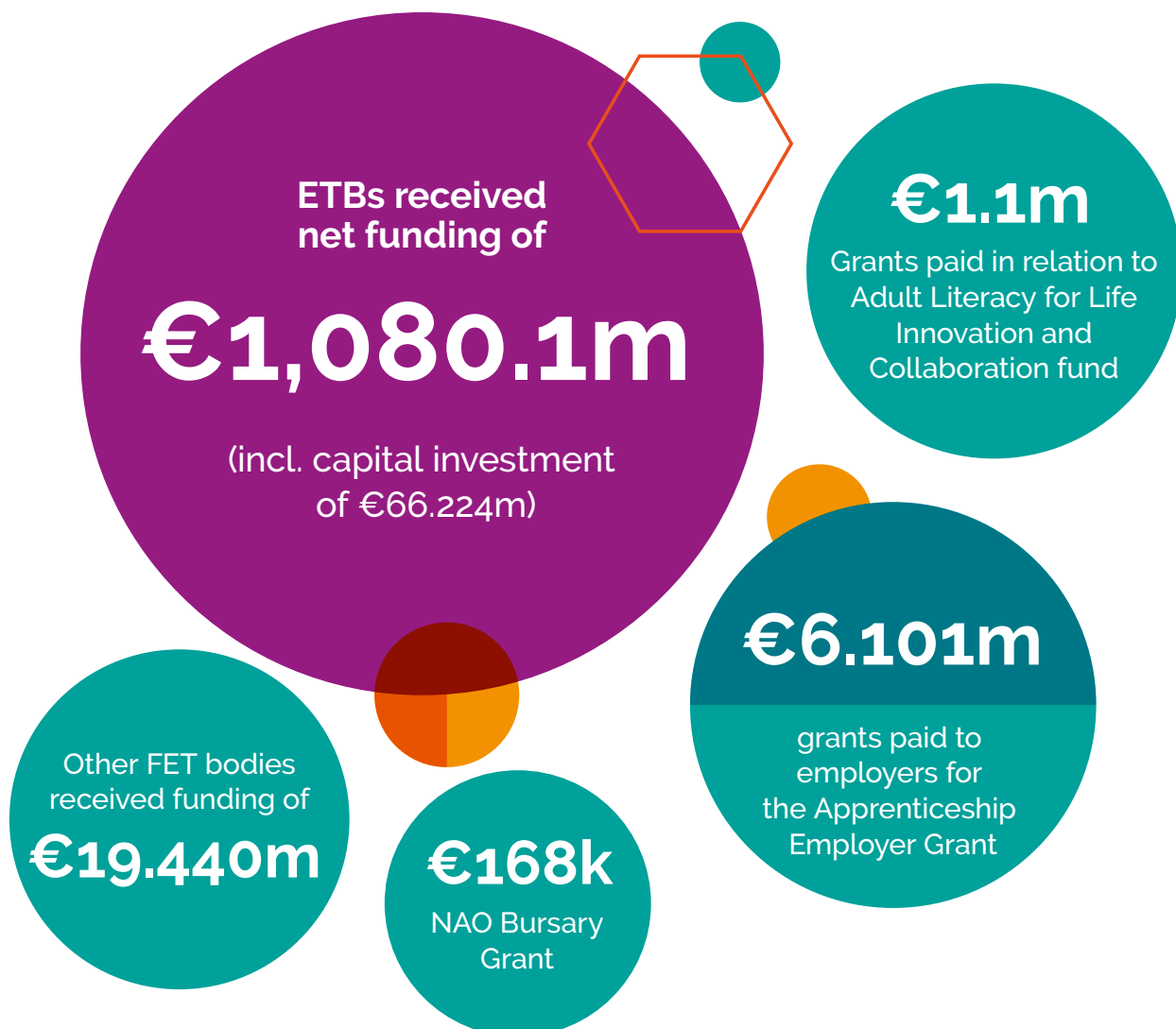
> SOLAS Finances 2024

Our Financial highlights in 2024 include Non-Capital grants disbursed to ETBs amounting to €1,013.844m and Capital Grants amounting to €66.224m. €19.440m has been disbursed to other FET providers, €1.086m for Adult Literacy for Life Innovation and Collaboration fund grants, €6.101m under the Apprenticeship Employer Grant and €168k 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 Plus (ESF+) operational programmes.

The European Social Fund Plus (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 Education and Training Boards and other bodies engaged in the provision of further education and training programmes;
- (e) provide, or arrange for the provision of, training and retraining for employment and to assist in and coordinate the provision of such training by persons other than An tSeirbhís;
- (f) assess whether or not Education and Training Boards and other bodies engaged in the provision of further education and training programmes, to whom moneys have been advanced, perform their functions in an economic, efficient and effective manner;
- (g) promote, encourage and facilitate the placement of persons belonging to such class or classes of person as may be specified by the Minister for Social Protection after consultation with the Minister for Further and Higher Education, Research, Innovation and Science, in further education and training programmes that are funded, in whole or in part, out of public moneys;
- (h) promote cooperation between Education and Training Boards and other bodies involved in the provision of further education and training programmes;
- (i) promote equality of opportunity in relation to the provision of further education and training;
- (j) develop and facilitate the development of new and existing further education and training programmes including the establishment of systems designed to monitor the quality of the education and training concerned for the purpose of ensuring that those programmes serve their purpose;
- (k) provide, or assist in the provision of, training to persons charged with the delivery of further education and training programmes in respect of which moneys have been advanced by An tSeirbhís;
- (l) conduct, or arrange for the conduct of, research as respects any matters relating to the functions of An tSeirbhís; and
- (m) advise the Minister in relation to any matter connected with the functions of An tSeirbhís.

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

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.

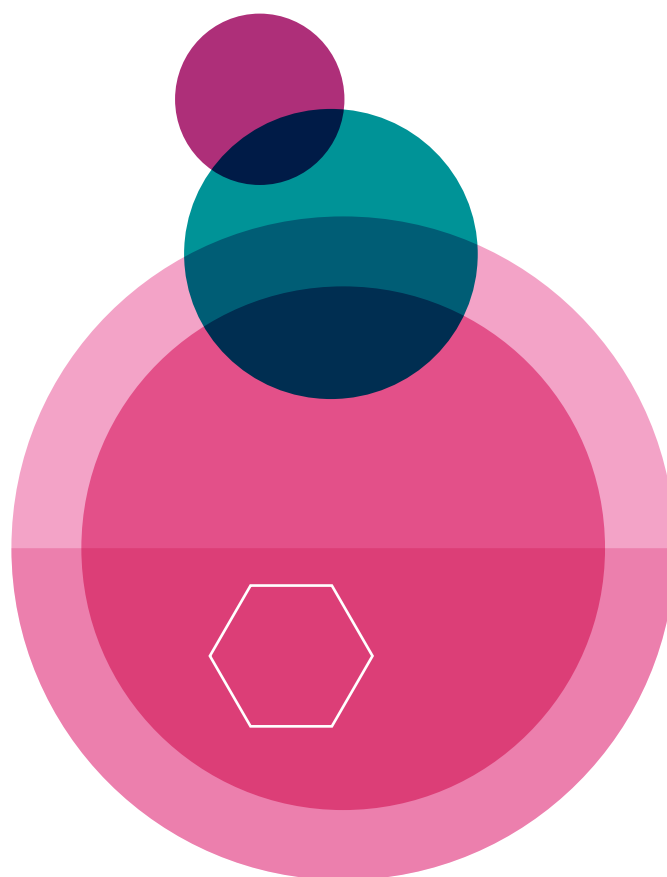
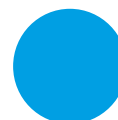
SOLAS approved the financial statements on 24 April 2025.



Seán Aylward
Chairperson, SOLAS
Date: 21 May 2025



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 21 May 2025



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 2024 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 2024 and of its income and expenditure for 2024 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

27 May 2025

Appendix to the report

Responsibilities of the board members

As details in the governance statement and board members' report, the board members are responsible for

- 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 2024

> 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 People functions exercise stringent control and report any significant control failures to the Board.

> Capacity to Handle Risk

The SOLAS Audit and Risk Committee (ARC) was comprised of three Board members and one external expert at the start of 2024. In March 2024, following the conclusion of one Board member's term of office, the ARC consisted of two Board members and one external member. This increased to three Board members and one external expert following the appointment of a new Board member to the ARC in September 2024. The ARC met five times in 2024.

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 2024 Internal Audit Plan was approved by the ARC on behalf of the Board. During 2024, 11 Internal Audit Reports were issued, covering the areas of Organisational Structure, Safe Pass, the Fund for Students with Disabilities, Strategic Performance Agreements, Corporate Governance, Procurement and Contract Management, Communications and Marketing, Grant Accountability, Project Management, Blended Working and Follow-up on the implementation of previous internal audit recommendations.

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

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

> Risk and Control Framework

SOLAS' Executive 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 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 and annually by the Board
- 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 including:
 - i. setting targets to measure financial and other performance
 - ii. reviews by the Board of monthly and annual Financial Reports which indicate activity and financial performance against budgets
 - iii. established procurement procedures under which goods and services are procured in accordance with EU and national procurement requirements
 - iv. overseas travel requests subject to approval by the Chief Executive Officer
 - v. 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

- vi. Terms and conditions of funding in place for each Education and Training Board and funded agencies/bodies, 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
- vii. Strategic Performance Agreements between SOLAS and the Education and Training Boards (ETBs) are in place for the period 2022-2024.

- a review of the effectiveness of control was considered under the Internal Control Framework by the Board on 24 April 2025. 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

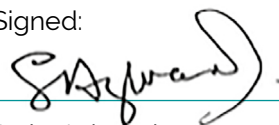
We confirm that we have procedures in place to ensure compliance with current procurement rules and guidelines as set out by the Office of Government Procurement. SOLAS is fully compliant with regard to procurement.

> 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
- 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

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 21 May 2025

SOLAS

Statement of Income and Expenditure for the year ended 31 December 2024

	Note	2024	2023
		€'000	€'000
Income	2	1,175,879	1,072,208
Interest Received		9	0
Total Income		1,175,888	1,072,208
Expenditure			
Payroll Costs	5	19,387	17,591
Overheads	5	7,910	7,579
SOLAS Operational Costs		27,297	25,170
Retirement Benefit Costs	5	19,630	20,670
Programme Costs	6	13,410	11,878
Grants to Education and Training Boards	7(a)	1,080,068	978,222
Grants to VSCCS*	7(b)	3,584	4,409
Grants to Organisations in the FET ‡ Sector	7(c)	11,971	12,557
Apprenticeship Grants to Employers & Others	7(d)	6,269	6,955
Grants to Consortia & Coordinating Bodies	7(e)	3,748	3,128
Grants in relation to ALL ~ Strategy	7(f)	1,223	862
Total Grants		1,106,863	1,006,133
Total Expenditure		1,167,200	1,063,851
Surplus for the Year		8,688	8,357

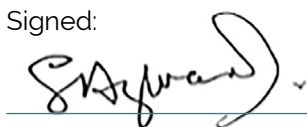
Notes 1 to 19 form an integral part of these Financial Statements.

* Voluntary Secondary, Community and Comprehensive Schools

‡ Further Education and Training

~ Adult Literacy for Life

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 21 May 2025



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 21 May 2025

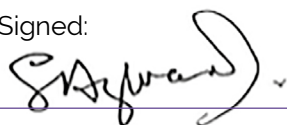
SOLAS

Statement of Comprehensive Income for the year ended 31 December 2024

	Note	2024	2023
		€'000	€'000
Surplus for the Year		8,688	8,357
Experience Gain/(Loss) on Retirement Benefit obligations		(9,058)	(24,587)
Change in assumptions underlying the present value of Retirement Benefit Liabilities		10,602	(5,194)
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12 (a)(v)	1,544	(29,781)
Adjustment to Deferred Retirement Benefit Funding		(1,544)	29,781
Total Recognised Surplus for the Year		8,688	8,357

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

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 21 May 2025



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 21 May 2025

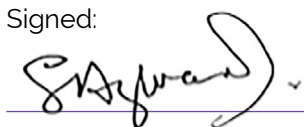
SOLAS

Statement of Financial Position as at 31 December 2024

	Note	2024		2023	
		As at 31 December 2024		As at 31 December 2023	
		€'000	€'000	€'000	€'000
Non Current Assets					
Property, Plant & Equipment	8		431		449
Current Assets					
Receivables	9	1,502		1,292	
Cash		11,642		12,502	
		13,144		13,794	
Liabilities falling due within one year					
Payables	10	(3,930)		(3,194)	
Net Current Assets			9,214		10,600
Total Assets Less Current Liabilities before Retirement Benefit Obligations			9,645		11,049
SOLAS Retirement Benefit Liabilities	12(a)(ii)	(515,870)		(531,570)	
Deferred Retirement Benefit Funding	12(a)(ii)	515,870	0	531,570	0
Total Assets			9,645		11,049
Capital and Reserves					
Capital Reserve		431		449	
Capital Account		502	933	452	901
Revenue Reserve			8,712		10,148
			9,645		11,049

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

Signed:



Seán Aylward
Chairperson, SOLAS
Date: 21 May 2025



Andrew Brownlee
Chief Executive Officer, SOLAS
Date: 21 May 2025

SOLAS

Statement of Cash Flows for the year ended 31 December 2024

	Note	2024	2023
		€'000	€'000
Cash flow from Operating Activities			
Surplus for the Year		8,688	8,357
Interest Paid/(Received)		(9)	0
Refund to the Department of Further & Higher Education, Research, Innovation & Science		0	(9,555)
Transfer from Revenue Reserve		(10,124)	0
Adjustment for non-cash items			
(Increase)/Decrease in Receivables	9	(210)	475
Increase/(Decrease) in Payables	10	736	(544)
Net Cash Inflow/(Outflow) from Operating Activities		(919)	(1,267)
Cash flow from Investing Activities			
Payments to Acquire Fixed Assets	8	(301)	(253)
Capital Grants Received	4	66,575	53,051
Capital Grants to ETBs	7(a)	(66,224)	(52,946)
Cash flow from Financing Activities			
Interest (Paid)/Received		9	0
Net Cash inflow/(Outflow) from Investing/Financing Activities		59	(148)
Increase/(Decrease) in Cash in the Year		(860)	(1,415)
Cash at the beginning of the Year		12,502	13,917
Cash at the end of the Year		11,642	12,502

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

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

SOLAS

Statement of Changes in Reserves and Capital Account for the year ended 31 December 2024

	Note	Revenue Reserves	Capital Account	Capital Reserves	Total
		€'000	€'000	€'000	€'000
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, Innovation & Science #		(9,555)	0	0	(9,555)
Capital Grants Received	4	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
Surplus for the Year		8,688	0	0	8,688
Transfer from Revenue Reserve #		(10,124)	0	0	(10,124)
Capital Grants Received	4	0	66,575	0	66,575
Capital Grants to ETBs	7(a)	0	(66,224)	0	(66,224)
Payments to Acquire Fixed Assets	8	0	(301)	301	0
Amortisation of Capital Grant - Depreciation	2 & 8	0	0	(319)	(319)
Retirement Benefits					
Actuarial Gain/(Loss) on Retirement Benefit Liabilities	12(a)(v)	1,544	0	0	1,544
Adjustment to Deferred Exchequer Retirement Benefit Funding		(1,544)	0	0	(1,544)
Balance as at 31 December 2024		8,712	502	431	9,645

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

With the permission of the Department of Further & Higher Education, Research, Innovation & Science, prior year surpluses were utilised and are accounted for in current year income.

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 2024 with comparatives for the period from 1 January 2023 to 31 December 2023.

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 2024 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, Infrastructure, Public Services, Reform and Digitalisation under the Further Education and Training Act 2013.

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

In accordance with DPER Circular 21/2015 relating to FRS 102, these financial statements comprise the Statement of Income and Expenditure, Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Reserves and Capital Account. In addition, notes 1 to 19 form an integral part of the financial statements.

The financial statements of SOLAS are prepared in accordance with applicable accounting standards and were authorised for issue by the Board of SOLAS on 24 April 2025.

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

Capital Grants to Education and Training Boards

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

Bad Debts

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

Leasing

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

Legal Cases

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

Retirement Benefits

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

SOLAS also operates two legacy retirement benefit schemes as follows:

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

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

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

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

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

Critical Accounting Estimates and Judgements

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

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

or estimates are significant to the financial statements include:

Impairment of Property, Plant and Equipment

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

Retirement Benefits

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

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

Assumptions

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

These assumptions can be affected by:

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

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



> 2 Income

	Note	2024	2023
		€'000	€'000
State Funding - Non Capital	4	1,117,975	1,025,137
State Funding in respect of ETB Capital Grants	7(a)	66,224	52,946
Net Deferred Retirement Benefit Funding	12(a)(iii)	(14,156)	(12,141)
Other Income	3	5,517	6,040
Amortisation of Capital Grant - Depreciation	5 & 8	319	226
Total Income		1,175,879	1,072,208

> 3 Other Income

	2024	2023
	€'000	€'000
Construction Activities	5,466	5,915
Miscellaneous Income	51	125
Total	5,517	6,040

> 4 State Funding

	2024	2023
	€'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)	22,841	20,420
Less: Employee Retirement Benefit Contributions paid to the State	(906)	(778)
Less: Employer Retirement Benefit Contributions paid to the State	(41)	(60)
	21,894	19,582
SOLAS Training Programmes (A3.1)	5,841	5,152
Further Education & Training Pay Grants (A5.1.1)	261,394	239,882
Further Education & Training Non Pay Grants (A5.1.2)	212,437	209,002
Retirement Benefit Funding (A7.1.1)	37,086	34,500
Total Vote 45 - Department of Further & Higher Education, Research, Innovation & Science	538,652	508,118

> 4 State Funding (continued)

	2024	2023
	€'000	€'000
Non-Capital - Other Oireachtas		
National Training Fund †	579,073	517,019
Other Agency Grants*	250	0
Total State Funding - Non Capital #	1,117,975	1,025,137
Capital		
Vote 45 (Subhead A3.1 & A5.1) - Department of Further & Higher Education, Research, Innovation & Science	66,575	53,051
Total State Funding - Capital #	66,575	53,051
Total State Funding	1,184,550	1,078,188

† An amount of €579.073m (2023 : €517.019m) 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.

* Other Agency Grants relate to funds received from the Competition and Consumer Protection Commission for the Adult Literacy Collaboration and Innovation Fund.

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

In line with DPEIPSRD circular 13/14 and with the permission of the Department, from the cumulative available revenue reserves of €10.148m in 2023, €10.124m was retained which was accounted for in the current year's income as part of the overall grant due to SOLAS in 2024. The grant of €1,117.975m from the Department, for non-capital includes cash received of €1,107.851m in 2024, plus the retention of the €10.124m.

> 5 Payroll Costs, Retirement Benefit Costs and Overheads

	Note	2024	2023
		€'000	€'000
Total Payroll Costs	11(a)	19,387	17,591
Total Retirement Benefit Costs	12(a)(i)	19,630	20,670
Overheads			
Travel & Subsistence †		341	273
Staff Training & Development		447	323
Depreciation	8	319	226
Establishment Costs		2,644	2,653
Programme Development Costs		339	259
Communications & Information Technology		2,485	2,071
Insurance & Accidents		222	285
Other Overheads ‡		1,113	1,489
Total Overheads		7,910	7,579
Total Payroll, Retirement Benefit and Overhead Costs		46,927	45,840
Comptroller & Auditor General Audit Fee ‡		55	51

† Travel & Subsistence costs above are composed of national €319k and international €22k.

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

> 6 Programme Costs

	Note	2024	2023
		€'000	€'000
eCollege		3,113	2,363
Technology Enhanced Learning		3,147	3,312
Training For Employment		6,260	5,675
National Apprenticeship Office	18	2,608	1,956
Construction		1,757	1,712
Training In Employment		4,365	3,668
FET College of the Future		197	0
Employee Development		894	746
Licencing Authority & Green Skills		549	0
Pathways/CAO Campaign		277	227
Debenhams Training Fund		0	759
Internal Apprenticeship Programme		92	102
ALL Strategy		776	701
Other Programmes		2,785	2,535
Total Programme Costs		13,410	11,878

➤ Direct Provision of Funding

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

			2024	2023
Education & Training Board	FET Provision	Capital	Total	Total
	€'000	€'000	€'000	€'000
Cavan & Monaghan	36,018	1,651	37,669	37,184
City of Dublin	153,718	6,880	160,598	141,250
Cork	94,381	3,355	97,736	91,521
Donegal	31,610	2,810	34,420	30,294
Dublin & Dun Laoghaire	90,232	4,394	94,626	84,493
Galway & Roscommon	59,984	4,734	64,718	63,476
Kerry	50,093	4,368	54,461	50,307
Kildare & Wicklow	38,908	1,226	40,134	37,680
Kilkenny & Carlow	30,740	6,561	37,301	30,739
Laois & Offaly	51,731	1,173	52,904	49,784
Limerick & Clare	91,902	6,355	98,257	90,855
Longford & Westmeath	40,593	6,226	46,819	31,848
Louth & Meath	72,161	6,001	78,162	73,941
Mayo, Sligo & Leitrim	56,221	3,745	59,966	53,385
Tipperary	33,009	2,298	35,307	34,963
Waterford & Wexford	82,543	4,447	86,990	76,502
Total Grants to Education and Training Boards	1,013,844	66,224	1,080,068	978,222

Note: Grants allocated to ETBs in 2024 amounted to €1,078.491m. In addition SOLAS funded €1.577m in relation to total ETB spends in 2023, resulting in total grants of €1,080.068m disbursed to ETBs in 2024.

➤ Direct Provision of Funding

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

Schools operating the PLC Programme	2024	2023
	Total €'000	Total €'000
Central College, Co. Limerick	51	184
Colaiste Chiarain, Summerhill, Athlone, Co. Roscommon	0	5
Colaiste Mhuire, Co. Galway	11	13
Donahies Community School, Donaghmede, Dublin 13	0	4
Glenamaddy Community School, Co. Roscommon	10	39
Gorey Community School, Co. Wexford	315	473
Jesus & Mary Secondary School, Co. Sligo	59	67
Kilrush Community School, Co. Clare	20	24
Mary Immaculate Secondary School, Co. Clare	7	22
Mercy College, Chapel Hill, Co. Sligo	0	(6)
Moate Business College, Co. Westmeath	477	442
Nagle Rice Secondary School, Doneraile, Co. Cork	(3)	1
Sancta Maria College, Co. Mayo	0	(3)
St Cuan's College, Co. Galway	0	4
St Joseph's Secondary School, Spanish Point, Co. Clare	0	3
Tullogh Community School, Co. Carlow	(3)	5
Schools operating the PLC Programme	944	1,277

> 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)	2024	2023
	€'000	€'000
Donahies Community School, Donaghmede, Dublin 13	61	62
Gorey Community School, Gorey, Co. Wexford	54	53
Mary Immaculate Secondary School, Lisdoonvarna, Co. Clare	(79)	(1)
Nagle Rice Secondary School, Doneraile, Co. Cork	20	18
Scoil Mhuire, Ennistymon, Co. Clare	0	(1)
St Joseph's Secondary School, Spanish Point, Co. Clare	54	52
St Michael's Castlerea, Co. Roscommon	0	25
	110	208
Reimbursements		
Department of Education (LDA reimbursement) ‡	57	55
Department of Education (PLC Costs in VSCCS) ~	2,473	2,869
	2,530	2,924
Total Grants Voluntary Secondary, Community and Comprehensive Schools	3,584	4,409

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

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

➤ Direct Provision of Funding

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

Further Education and Training - Support Organisations	2024	2023
	€'000	€'000
AHEAD - Association for Higher Education Access & Disability	268	268
AONTAS - The National Adult Learning Organisation	1,650	1,568
Association of Community & Comprehensive Schools (ACCS)	355	268
Construction Industry Federation	0	83
Down Syndrome Ireland	268	237
Dublin Travellers Education	87	65
Dyslexia Association of Ireland	189	167
Education and Training Boards Ireland (ETBI)	2,654	2,493
National Adult Literacy Agency (NALA)	1,694	2,159
	7,165	7,308
Further Education and Training - Staff Representative Organisations		
Education and Training Boards Ireland (ETBI) ^	60	60
National Association of Adult & Community Education Directors (NACED)	35	36
National Association of Principals	30	0
	125	96
Further Education and Training - Lifelong Learning Opportunities		
Age Action Ireland	132	132
An Cosan - The Shanty Educational Project Ltd	660	660
Irish Countrywomen's Association	21	21
Peoples College	115	112
Third Age	241	241
	1,169	1,166
Further Education and Training - Continuing Professional Development		
South East Technological University / NALA	526	504
	526	504
Specific Projects		
Central Statistics Office (PIAAC)*	167	998
Department of Foreign Affairs & Trade (PIAAC)*	66	77
Fasttrack Into Information Technology (FIT)	1,128	1,217
Irish Association of Community Training Organisations (IACTO)	178	150
Irish National Organisation of the Unemployed (INOU)	20	20
	1,559	2,462

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

Further Education and Training - Support Organisations	2024	2023
Further Education and Training - Other Providers		
Irish Deaf Society	587	611
National Adult Literacy Agency (NALA) - Learn with NALA	680	250
Trinity Centre for People with Intellectual Disabilities	160	160
	1,427	1,021
Total Grants to Organisations in the Further Education and Training Sector	11,971	12,557

* 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	2024	2023
		€'000	€'000
Apprenticeship Incentivisation Scheme (AIS) *		0	1,556
Apprenticeship Employer Grant (AEG) #	18	6,101	5,351
NAO Bursary Payment ~	18	168	48
Total Grants to Employers & Others		6,269	6,955

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

In 2024 AEG grants amounting to €6.101m were paid to 1,657 employers in relation to the registration of apprentices under this programme. In 2023 grants amounting to €5.351m were paid to 1,487 employers in relation to the registration of apprentices under this programme.

~ In 2024, 55 recipients received an apprenticeship bursary grant of €3,000 each from the NAO. (2023, 16 recipients). In addition, 2 recipients received €1,500 but did not complete the programme during the year.

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

Further Education and Training - Grants to Consortia & Coordinating Bodies	2024	2024	2024	2023
	Operational Grants	Development Grants*	Total	Total
	€'000	€'000	€'000	€'000
Accounting Technicians Ireland				
Accounting Technician Apprenticeship	1,016	27	1,043	913
Atlantic Technological University Sligo				
Civil Engineering Level 6	0	0	0	21
Civil Engineering Level 7	0	0	0	32
City of Dublin ETB				
Social & Affordable Housing	0	0	0	27
Dublin City Council				
Firefighter EMS Level 8	0	27	27	0
Fasttrack into Information Technology (FIT)				
ICT Associate - Software Developer/Network Engineer/Cybersecurity	1,037	0	1,037	854
Data Analytics Associate Level 6	0	28	28	0
IBEC				
Advanced Manufacturing Engineer L8	0	80	80	0
Limerick & Clare ETB				
Bakery and Confectionery	0	27	27	0
Hairdressing	0	0	0	27
Beauty Therapy	0	0	0	27
Mayo Sligo Leitrim ETB				
Digital Marketing & Media	0	19	19	0
Munster Technology University				
Advanced Quantity Surveyor	0	27	27	0
Software Solutions Architect	0	0	0	14

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

Further Education and Training - Grants to Consortia & Coordinating Bodies	2024	2024	2024	2023
	Operational Grants	Development Grants*	Total	Total
	€'000	€'000	€'000	€'000
Retail Ireland Skillsnet Consortia				
Apprenticeship in Retail Supervision	1,228	0	1,228	1,186
Teagasc				
Farm Manager	0	29	29	0
Farm Technician	0	23	23	0
Horticulture Funding	0	23	23	0
Sportsturf Management	0	23	23	0
TU Dublin				
Geospatial Survey Technician	0	27	27	0
University College Cork				
Social Work	0	53	53	27
University of Limerick				
NADF: Prof. Procurement & Purchasing Associate L7	0	27	27	0
NADF: Custom Compliance Associate L7	0	27	27	0
Total	3,281	467	3,748	3,128

* Please see Note 18

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

	2024	2023
	€'000	€'000
ALL Collaboration & Innovation Grants	1,086	810
Other ALL Grants	137	52
Total	1,223	862

> 8 Property, Plant & Equipment

	Note			2024			2023
		Land & Buildings	Equipment & Furniture	Total	Land & Buildings	Equipment & Furniture	Total
Cost		€'000	€'000	€'000	€'000	€'000	€'000
Opening Balance		554	2,802	3,356	554	2,774	3,328
Additions during the period		0	301	301	0	253	253
Disposals during the period	8(a)	0	(563)	(563)	0	(225)	(225)
Balance at the end of the period		554	2,540	3,094	554	2,802	3,356
Accumulated Depreciation							
Opening Balance		451	2,456	2,907	389	2,517	2,906
Depreciation on Disposals	8(b)	0	(563)	(563)	0	(225)	(225)
Charge for the period		103	216	319	62	164	226
Balance at the end of the period		554	2,109	2,663	451	2,456	2,907
Net Book Value at the end of the Year		0	431	431	103	346	449

8(a) The disposal of equipment and furniture in the period was €0.563m (2023 €0.225m) and related to fully depreciated legacy and obsolete equipment.

8(b) 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

	2024	2023
	As at 31 December 2024	As at 31 December 2023
	€'000	€'000
Trade and Other Receivables	55	43
General Prepayments	1,447	1,249
Total	1,502	1,292

> 10 Payables

	2024	2023
	As at 31 December 2024	As at 31 December 2023
	€'000	€'000
Trade Payables	1,203	1,003
Accruals	2,412	1,881
Holiday Pay Provision	209	198
Payroll Deductions	36	34
Income clearing/Deferred Income Account	70	78
Total	3,930	3,194

> 11 Remuneration

> 11(a) Aggregate Employee Benefits

	2024	2023
	€'000	€'000
Wages and Salaries	17,838	16,202
Employer PRSI Costs	1,549	1,389
	19,387	17,591
Retirement benefit costs	19,630	20,670
Total	39,017	38,261

Employee benefits include salary and employer PRSI, but exclude employer retirement benefit contributions. Total employer retirement benefit contributions for the organisation amounted to €41k in 2024 (2023: €60k).

A total of 267 staff, full time equivalents (including 12 secondees) were being paid at 31 December 2024 (2023: 255).

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 DPEIPSRD, 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 Department of Further & Higher Education, Research, Innovation & Science, based on a business case.

As at 31 December 2024, 7 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. (2023: 13 staff).

Standard employee pension contributions amounted to €905,835 in 2024 - €581,090 was paid over to DFHERIS for the Closed and Open Schemes and €324,745 was paid over to DPEIPSRD for the Single Scheme. (2023: €778,179).

An amount of €596,282 was deducted from Wages and Salaries for the year 1 January 2024 to 31 December 2024 in relation to Additional Superannuation Contributions (ASC) and paid to our parent department (2023: €547,219).

No severance/termination payments were made in 2024 or 2023.

> 11(b) Table of Employee Benefits

Benefit Band €	Number of Employees in 2024	Number of Employees in 2023
20,001 - 60,000	124	123
60,001 - 70,000	29	44
70,001 - 80,000	48	27
80,001 - 90,000	21	21
90,001 - 100,000	17	12
100,001 - 110,000	3	6
110,001 - 120,000	7	2
120,001 - 130,000	4	4
130,001 - 140,000	0	0
140,001 - 150,000	0	0
150,001 - 160,000	0	0
160,001 - 170,000	0	1
170,001 - 180,000	0	2
180,001 - 190,000	2	0
190,001 - 200,000	0	0
200,001 - 210,000	0	0
210,001 - 230,000	1	1
Total	256	243

The above table reflects employees paid over €20k by SOLAS, both full time and part time, in 2024 and 2023. 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

	2024	2023
	€'000	€'000
Basic Pay	17,378	15,703
Employer's PRSI	1,549	1,389
Untaken Annual Leave	209	198
Allowances	244	300
Overtime	7	1
Total	19,387	17,591

> 11(d) Key Management Personnel

Key management personnel in SOLAS consists of the members of the Board, the Chief Executive Officer, two 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:

	2024	2023
	€	€
Board Fees	111,292	104,310
Salaries	777,217	837,308
Allowances (Acting)	0	46,699
Total	888,509	988,317

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.

> 11(e) Chief Executive Officer and Benefits

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

	2024	2023
	€	€
CEO Salary	226,283	216,410
Total	226,283	216,410

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 €6,956 for expenses in 2024 (2023: €6,287).

> 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 2024 are disclosed hereunder.

	2024	2024	2024	2023
	€	€	€	€
	Fees	Expenses	Total	Total
Seán Aylward (Chairperson)	20,520	0	20,520	20,520
Patrick Atkinson*	5,985	0	5,985	0
Andrew Brownlee (Chief Executive Officer)	0	0	0	0
Susan Colley-Doyle*	5,985	0	5,985	0
Orla Coughlan	9,975	3,241	13,216	16,032
Paul Cremmins-	2,992	3,578	6,570	14,099
Sheila Gallagher	11,970	0	11,970	5,985
Dearbháil Lawless ‡	0	0	0	0
Kevin Marshall	11,970	0	11,970	11,970
Yvonne McNulty#	5,985	0	5,985	11,970
Jim Meade~	0	0	0	0
Michael Murphy~	0	0	0	0
Niall O'Donnellan*	11,970	0	11,970	5,985
Niamh O'Reilly-	0	0	0	0
Siobhan O'Shea	11,970	0	11,970	12,149
Catrina Sheridan	11,970	0	11,970	11,970
Total	111,292	6,819	118,111	110,680

* Joined the Board on 1st July 2024

‡ Joined the Board on 2nd April 2024

~ Joined the Board on 31st May 2024

- Term of office ended on 24th March 2024

Term of office ended on 30th June 2024

> 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, Infrastructure, Public Service Reform and Digitalisation.

There are two legacy retirement benefit schemes as follows:

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

Contributions from staff in the schemes are paid over to the Department of Further and Higher Education, Research, Innovation and Science each year.

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

> 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:

	2024	2023
(i) Retirement Benefit Costs		
	€'000	€'000
Current Service Cost	2,050	1,670
Interest Expense	17,580	19,000
Contributions from Plan Members	906	778
Funding Recoverable in respect of current period Retirement Benefit Costs	20,536	21,448
Employee Retirement Benefit Contributions paid to the Department	(906)	(778)
Retirement Benefit Costs	19,630	20,670
(ii) Present Value of SOLAS Accrued Liability at beginning of year	531,570	513,930
Funding Recoverable in respect of current period Retirement Benefit Costs	20,536	21,448
Experience (Gain)/Loss on Retirement Benefit obligations	9,058	24,587
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	(10,602)	5,194
Benefits Paid	(34,692)	(33,589)
Present Value of SOLAS Accrued Liability at end of year	515,870	531,570

SOLAS – Further Education & Training Authority

Notes to the Financial Statements (continued)

	2024	2023
(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	20,536	21,448
State Grant applied to pay Retirement Benefits	(34,692)	(33,589)
	(14,156)	(12,141)

	2024	2023
(iv) Financial Assumptions		
The Financial Assumptions used for FRS102 purposes were:		
Discount Rate	3.40%	3.30%
Price Inflation	2.00%	2.10%
Salary Increases	2.50%	2.60%
State Pension Increases	2.00%	2.10%
Pension increases in payment*	2.50%	2.60%
Pension increases in deferment*	2.50%	2.60%
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.

	2024	2023
(iv) Financial Assumptions continued		
The average life expectancy, in years, of a pensioner retiring is as follows:		
	Retiring at 60	Retiring at 60
Males	27.1 years	27.0 years
Females	29.5 years	29.4 years
	Retiring at 65	Retiring at 65
Males	22.3 years	22.2 years
Females	24.6 years	24.5 years
	Retiring at 65 in 10 year's time	Retiring at 65 in 10 year's time
Males	23.5 years	23.4 years
Females	25.6 years	25.5 years

	2024	2023
(v) Actuarial Gain/(Loss)	€'000	€'000
Experience Gain/(Loss) on Retirement Benefit obligations	(9,058)	(24,587)
Changes in assumptions underlying the present value of Retirement Benefit Liabilities	10,602	(5,194)
Actuarial Gain/(Loss) Recognised in the SCI †	1,544	(29,781)
Cumulative Gains/(Losses) Recognised in the SCI	68,467	66,923

† Statement of Comprehensive Income

> 12(b) Retirement Benefit Liability

The retirement benefit liability of €515.870m includes an amount of €378.660m (73.4%) 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 2024 amounted to €515.870m (2023: €531.570m). The calculation of the deferred asset is solely for FRS102 reporting purposes.

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

➤ 13 Lease Commitments

SOLAS had the following future minimum lease payments under 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.

	2024	2023
	As at 31 December 2024	As at 31 December 2023
	€'000	€'000
Operating Lease Commitments		
Payable within one year	688	825
Payable within 2 to 5 years	0	0
Payable after 5 years	0	0
Total	688	825

The Operating Lease for 2024 & 2023 are in relation to Block 1, Castleforbes House, Castleforbes Road, Dublin 1. The properties were utilised in 2024. Operating Leases are reviewed on an ongoing basis by SOLAS.

Finance Lease Commitments

There were no Finance Leases.

> 14 Funding

Most of SOLAS's income are grants from the Department of Further and Higher Education, Research, Innovation and Science (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 2024 SOLAS had capital commitments of €49k. At 31 December 2023 capital commitments were nil.

> 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 €344,394 (2023: €327,090). 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, Infrastructure, Public Service Reform and Digitalisation 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.

> 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:

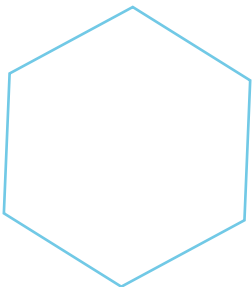
	Note	2024	2023*
		€'000	€'000
Payroll	5	3,833	3,383
Overhead Costs	5	342	493
Programme Costs	6	2,608	1,956
Employer Grants	7(d)	6,101	6,907
Bursary Grants	7(d)	168	48
Development Grants	7(e)	467	175
Total Expenditure		13,519	12,962

* Note, in 2024 following an organisational re-structure the Craft Apprenticeship unit was intergrated with the NAO as established in the action plan. Hence, the 2023 figures for NAO have been re-classified to include Craft Apprenticeship expenditure.

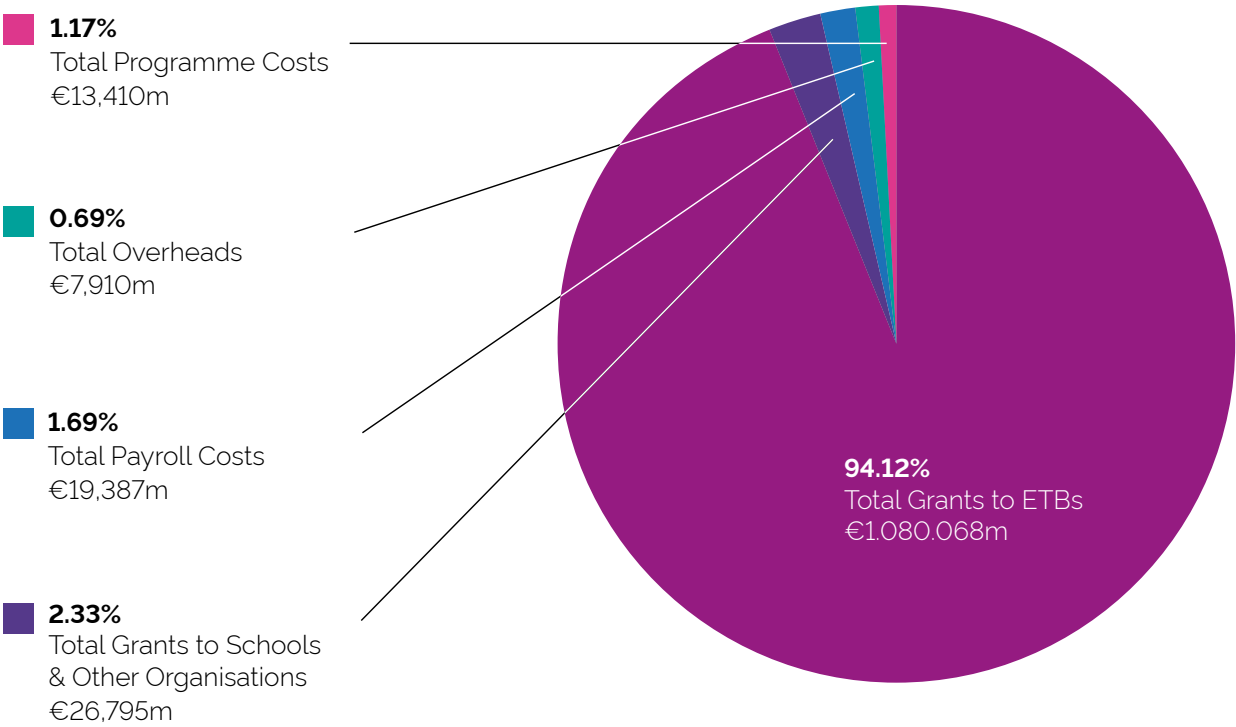
> 19 Board Approval

The Board approved the Financial Statements on 24 April 2025.

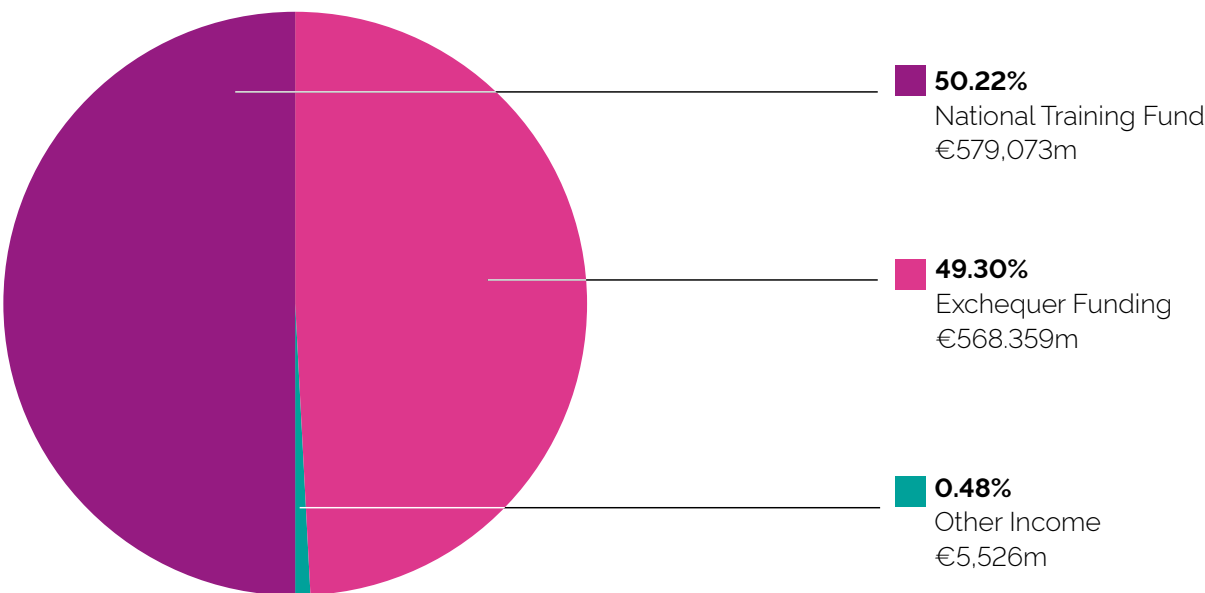
Additional Information



> Breakdown of Expenditure Excluding Pensions



> Sources of Income Excluding Pensions



> Grants to ETBs – Further Education, Training & Capital (12 Months Ended 31 Dec 2024)

Non-Capital Gains	Cavan & Monaghan	City of Dublin	Cork	Donegal	Dublin & Dun Laoghaire	Galway & Roscommon	Kerry
	€'m	€'m	€'m	€'m	€'m	€'m	€'m
Core funding							
FE Pay Grants	2.932	8.304	6.257	3.812	6.828	3.616	7.604
FE Non Pay Grants	2.560	4.965	5.683	2.233	5.164	4.563	4.084
FE Travel & Subsistence	0.120	-0.003	0.229	0.202	0.103	0.169	0.083
Total	5.612	13.266	12.169	6.248	12.095	8.347	11.772
FET Pathways							
FE Allowance Grants	1.241	8.272	3.332	1.013	3.675	1.886	1.364
FE Pay Grants	6.807	33.170	17.562	6.715	18.741	18.047	5.568
FE Non Pay Grants	1.758	12.725	4.911	2.111	5.250	3.967	2.468
Total	9.806	54.168	25.805	9.839	27.666	23.900	9.400
Workforce skills							
FE Allowance Grants	1.039	1.808	0.270	1.530	0.988	1.080	3.917
FE Pay Grants	8.696	40.420	24.370	1.409	15.682	8.634	6.090
FE Non Pay Grants	5.244	6.708	4.130	3.036	6.483	3.523	3.960
Total	14.980	48.936	28.770	5.975	23.152	13.237	13.968
Apprenticeship							
FE Allowance Grants	1.680	14.073	13.510	5.615	11.179	6.861	7.841
FE Pay Grants	1.120	6.486	3.839	1.645	4.516	2.256	2.120
FE Non Pay Grants	1.022	5.461	2.909	1.075	4.861	2.003	2.379
Total	3.822	26.020	20.259	8.334	20.556	11.121	12.341
Discretionary fund							
FE Allowance Grants	0.417	4.518	2.817	0.389	1.835	1.212	0.929
FE Pay Grants	0.099	1.969	0.310	0.275	0.613	0.399	0.253
FE Non Pay Grants	1.282	4.842	4.252	0.550	4.315	1.768	1.430
Total	1.798	11.329	7.378	1.214	6.762	3.379	2.612
Total Non-Capital Grants	36.018	153.718	94.381	31.610	90.232	59.984	50.093

Kildare & Wicklow	Kilkenny & Carlow	Laois & Offaly	Limerick & Clare	Longford & Westmeath	Louth & Meath	Mayo, Sligo & Leitrim	Tipperary	Waterford & Wexford	Total 2024	Total 2023 *see note
€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m
3.822	2.966	6.035	5.297	2.659	1.572	3.316	3.736	5.537	75.253	
2.250	1.589	6.335	6.630	2.012	4.588	4.638	1.643	3.838	61.814	
0.127	0.070	0.169	-	0.100	0.084	0.375	0.200	-	2.029	
6.199	4.625	12.539	11.927	4.771	6.245	8.329	5.578	9.375	139.096	
3.457	2.097	2.084	4.565	1.095	2.240	3.297	2.080	4.803	46.501	
10.883	4.664	13.961	17.513	6.208	8.568	10.725	7.326	14.237	199.852	
2.969	3.714	1.567	5.613	3.254	2.921	4.668	2.384	6.197	67.322	
17.308	10.475	17.613	27.690	10.557	13.729	18.691	11.789	25.238	313.675	
0.645	0.008	0.364	2.068	0.707	0.420	0.341	0.848	1.600	17.633	
5.426	5.665	2.841	9.000	1.196	12.280	5.846	3.107	8.000	159.046	
5.665	2.954	5.169	7.305	6.348	8.662	4.755	3.213	4.517	81.289	
11.736	8.627	8.374	18.374	8.251	21.362	10.942	7.168	14.118	257.968	
0.091	4.455	3.672	16.011	8.425	14.573	8.507	2.907	14.242	133.642	
-0.202	0.633	1.285	5.406	3.364	5.096	2.831	1.463	4.318	46.178	
0.875	0.730	2.823	6.441	1.573	3.376	2.412	2.309	10.421	50.670	
0.764	5.818	7.780	27.859	13.362	23.046	13.750	6.678	28.981	230.490	
1.074	0.135	0.843	1.568	1.337	1.640	1.798	1.055	1.717	23.285	
0.219	0.061	0.140	1.216	0.112	0.957	0.564	-	0.058	7.244	
1.608	0.999	4.443	3.269	2.203	5.183	2.148	0.740	3.057	42.087	
2.901	1.195	5.425	6.052	3.652	7.780	4.510	1.795	4.832	72.615	
38.908	30.740	51.731	91.902	40.593	72.161	56.221	33.009	82.543	1,013.844	925.276

> Grants to ETBs – Further Education, Training & Capital (12 Months Ended 31 Dec 2024)

Capital Gains	Cavan & Monaghan	City of Dublin	Cork	Donegal	Dublin & Dun Laoghaire	Galway & Roscommon	Kerry
	€'m	€'m	€'m	€'m	€'m	€'m	€'m
FET Capital Building Grants	0.451	2.202	0.688	0.253	1.782	2.483	2.182
FET Capital Equipment Grants	0.319	3.506	1.496	1.691	1.489	1.225	1.159
Devolved Capital Grants	0.881	1.172	1.171	0.867	1.122	1.025	1.027
Total Capital Grants	1.651	6.880	3.355	2.810	4.394	4.734	4.368
Total ETB Grants	37.669	160.598	97.736	34.420	94.626	64.718	54.461

Kildare & Wicklow	Kilkenny & Carlow	Laois & Offaly	Limerick & Clare	Longford & Westmeath	Louth & Meath	Mayo, Sligo & Leitrim	Tipperary	Waterford & Wexford	Total 2024	Total 2023 *see note
€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m	€'m
0.202	5.656	0.100	3.301	3.702	3.465	2.130	1.379	1.653	31.628	33.492
-	0.037	0.191	1.900	1.642	1.524	0.588	0.110	1.623	18.500	5.307
1.024	0.868	0.882	1.155	0.882	1.012	1.026	0.809	1.172	16.095	14.147
1.226	6.561	1.173	6.355	6.226	6.001	3.745	2.298	4.447	66.224	52.946
40.134	37.301	52.904	98.257	46.819	78.162	59.966	35.307	86.990	1,080.068	978,222

*No like for like comparatives for Non-Capital Grants with 2023 due to the change in the funding model for Non-Capital Grants in 2024. The negative balances reported by some ETBs on some programmes are the result of surpluses carried forward from prior years.

> Five Year Summary - Operating Grants to ETBs

Education & Training Board	Operating Grant 2020	Operating Grant 2021	Operating Grant 2022	Operating Grant 2023	Operating Grant 2024
	€'000	€'000	€'000	€'000	€'000
Cavan & Monaghan	27,667	25,993	30,761	34,150	36,018
City of Dublin	114,897	117,142	131,636	136,262	153,718
Cork	76,781	75,348	82,347	89,528	94,381
Donegal	23,823	23,542	26,105	28,616	31,610
Dublin & Dun Laoghaire	73,379	62,328	75,255	80,709	90,232
Galway & Roscommon	49,356	47,096	50,338	55,713	59,984
Kerry	33,229	37,272	42,745	45,290	50,093
Kildare & Wicklow	33,783	31,224	36,452	36,811	38,908
Kilkenny & Carlow	23,875	21,744	24,918	28,738	30,740
Laois & Offaly	29,258	33,516	41,382	48,383	51,731
Limerick & Clare	67,103	69,099	77,964	86,194	91,902
Longford & Westmeath	25,865	24,059	30,222	29,729	40,593
Louth & Meath	46,364	46,654	53,649	64,767	72,161
Mayo, Sligo & Leitrim	42,451	37,986	48,575	52,086	56,221
Tipperary	28,402	25,454	30,436	33,785	33,009
Waterford & Wexford	61,866	60,103	66,624	74,515	82,543
Total	758,100	738,560	849,409	925,276	1,013,844

> Five Year Summary - Capital Grants to ETBs

Education & Training Board	Capital Grant 2020	Capital Grant 2021	Capital Grant 2022	Capital Grant 2023	Capital Grant 2024
	€'000	€'000	€'000	€'000	€'000
Cavan & Monaghan	859	551	5,591	3,034	1,651
City of Dublin	1,312	1,350	1,498	4,988	6,880
Cork	870	1,231	2,506	1,993	3,355
Donegal	591	650	765	1,678	2,810
Dublin & Dun Laoghaire	1,160	474	2,756	3,784	4,394
Galway & Roscommon	1,476	6,115	727	7,763	4,734
Kerry	527	1,424	1,138	5,017	4,368
Kildare & Wicklow	615	51	857	869	1,226
Kilkenny & Carlow	266	203	435	2,001	6,561
Laois & Offaly	719	645	435	1,401	1,173
Limerick & Clare	1,306	1,583	1,840	4,661	6,355
Longford & Westmeath	1,301	532	726	2,119	6,226
Louth & Meath	2,018	3,254	20,508	9,174	6,001
Mayo, Sligo & Leitrim	1,007	1,108	2,130	1,299	3,745
Tipperary	1,066	332	1,201	1,178	2,298
Waterford & Wexford	1,682	1,119	1783	1,987	4,447
Total	16,775	20,622	43,896	52,946	66,224

> Five Year SOLAS Financial Summary

	2020	2021	2022	2023	2024
	€'000	€'000	€'000	€'000	€'000
Statement of Income and Expenditure					
Total Income	837,284	833,698	976,610	1,072,208	1,175,888
Expenditure					
Payroll Costs SOLAS	13,590	14,164	15,204	17,591	19,387
Overheads SOLAS	6,824	6,168	6,915	7,579	7,910
SOLAS Operational Cost	20,414	20,332	22,119	25,170	27,297
Retirement Benefit Costs	9,650	6,690	10,360	20,670	19,630
Programme Costs	8,240	9,000	9,009	11,878	13,410
Grants to Education and Training Boards	774,875	759,182	893,305	978,222	1,080,068
Grants to VSCCS *	1,471	3,966	4,210	4,409	3,584
Grants to Organisations in the FET sector	8,489	10,256	12,656	12,557	11,971
Apprenticeship Grants to Employers and Others	2,090	10,389	10,816	6,955	6,269
Grants to Consortia & Coordinating Bodies	1,962	3,466	2,811	3,128	3,748
Grants in relation to ALL ~ Strategy				862	1,223
Total Expenditure	827,191	823,281	965,286	1,063,851	1,167,200
Surplus	10,093	10,417	11,324	8,357	8,688
Less Refund to DFHERIS	3,521	10,093	10,417	9,555	10,124
Net Movement for Year	6,572	324	907	(1,198)	(1,436)
Revenue Reserves b/f	3,543	10,115	10,439	11,346	10,148
Revenue Reserves c/f	10,115	10,439	11,346	10,148	8,712
Statement of Financial Position					
Fixed Assets	924	647	422	449	431
Net Current Assets	10,226	10,857	11,946	10,600	9,214
	11,150	11,504	12,368	11,049	9,645
Financed by:					
Capital Account	111	418	600	452	502
Capital Reserves	924	647	422	449	431
Revenue Reserve	10,115	10,439	11,346	10,148	8,712
Total	11,150	11,504	12,368	11,049	9,645

* Voluntary Secondary, Community and Comprehensive Schools

~ Adult Literacy for Life

Appendices



> Appendix 1

SOLAS Committees 2024

National Apprenticeship Appeals and Recognition of Prior Learning Committee Membership (4 meetings in 2024)	
Patricia Cassells	Chairperson
Paddy Kavanagh	Connect Trade Union
David Nicholson	Dun Laoghaire Further Education Institute
Tommy Flaherty	BAM Group
Trevor Sinnott	Waterford - Wexford Education & Training Board
Bryan Redmond	Independent Representative (SOLAS retired)
Owen O'Donnell	Kerry Education & Training Board
Sinead O'Neill	SOLAS
Toby Breaden	National Apprenticeship Office (Secretariat)

Changes in 2024

- Toby Breaden replaced Brian Keogh (SOLAS).

> Appendix 2

Table 1

Apprenticeships available in Ireland at end 2024	
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

Apprenticeships available in Ireland at end 2024

Engineering

25	Advanced Manufacturing Engineering
26	Civil Engineering Technician
27	Civil Engineer
28	Engineering Services Management
29	Equipment Systems Engineer
30	Farriery
31	Industrial Insulation
32	Lean Sigma Manager
33	M.A.M.F.
34	Manufacturing Engineering
35	Manufacturing Technology
36	Metal Fabrication
37	OEM Engineer
38	Pipefitting
39	Principle Engineer
40	Polymer Processing Technology
41	Sheet Metalworking
42	Toolmaking
43	Wind Turbine Maintenance Technician

Finance

44	Accounting Technician
45	International Financial Services Associate
46	International Financial Services Specialist

Hair

47	Hairdressing
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Healthcare

48	Advanced Healthcare Assistant Practitioner
49	Social Work

Hospitality & Food

50	Bar Manager
51	Butcher

Apprenticeships available in Ireland at end 2024	
52	Chef de Partie
53	Commis Chef
54	Sous Chef
ICT	
55	CGI Technical Artist (Animation, Games, VFX)
56	Computer Network Associate
57	Cybersecurity
58	Cybersecurity Practitioner
59	Digital Marketing
60	Software Development Associate
61	Telecommunications and Data Network Engineering Technician
Insurance	
62	Insurance Practitioner
Logistics	
63	Logistics Associate
64	Supply Chain Associate
65	Supply Chain Manager
66	Supply Chain Specialist
67	Transport Operations and Commercial Driving
Motor	
68	Agricultural Mechanics
69	Construction Plant Fitting
70	Heavy Vehicle Mechanics
71	Motor Mechanics
72	Vehicle Body Repairs
Property Services	
73	Auctioneering and Property Services
Recruitment	
74	Recruitment Executive
Sales	
75	Retail Supervision
76	Sales

Table 2

Apprentice Registrations 2024 Craft Apprenticeships	
	Dec-24
Craft Apprenticeships	YTD
Construction	
Brick and Stonelaying	78
Carpentry and Joinery	771
Painting and Decorating	24
Plastering	31
Plumbing	832
Stonecutting and Stonemasonry	17
Wood Manufacturing and Finishing	127
Total	1,880
Electrical	
Aircraft Mechanics	79
Electrical	2,074
Electrical Instrumentation	140
Electronic Security Systems	60
Instrumentation	10
Refrigeration and Air Conditioning	147
Total	3,510
Engineering	
Farriery	12
Industrial Insulation	9
M.A.M.F	207
Metal Fabrication	256
Pipefitting	134
Sheet Metalworking	30
Toolmaking	63
Total	711

Apprentice Registrations 2024 Craft Apprenticeships	
Motor	
Agricultural Mechanics	51
Construction Plant Fitting	98
Heavy Vehicle Mechanics	226
Motor Mechanics	577
Vehicle Body Repairs	60
Total	1,012
Grand Total	7,113



**SOLAS – An tSeirbhís Oideachais
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